

68/c

**Directorate of audit
Govt. of NCT of Delhi
C-wing, 4th Level, Delhi Secretariat
I.P.Estate, New Delhi-110 002**

AUDIT REPORT of O/O The Executive Engineer, Mechanical & Work Shop Division No. 1, (I.& F.C.D.),Nangloi, Delhi -110041 for the period 2017-18 TO 2018-19.

INTRODUCTION

The I.A.R. on accounts of the O/O The Executive Engineer, Mechanical & Work Shop Division No. 1,(I.& F.C.D.),Nangloi, Delhi -110041 for the period 2017-18 TO 2018-19 was conducted by field audit party No.24, comprising of Sh.Deepak Kumar Sharma, I.A.O. and Smt. Hemlata, AAO (10 working days).

AIMS AND OBJECTIVES

The Executive Engineer, Mechanical Division-I, Nangloi have three Electrical Pump House which run round the clock, the lift and supply effluent water for irrigation purposes to the farmers. This Division have 25 Flood Fighting Pumps which are deployed at different sites as per demand for dewatering throughout the year. This division has three H.D. Draglines, two No. Hydraulics Excercator which are deployed at different drains for desilting work. This division has one number dozer which is deployed with draglines/excavator for making path/levelling the earth and helps the draglines.

HOO/D.D.O/CASHIER

The following officers have served as HOO/DDO/Cashier during 2017-18 to 2018-19

Head of Office/DDO

S.No	Name of Officer Sh./Smt.	Designation	Period
1.	V.P. DWIVEDI	Executive Engineer	01.04.2017 to 31.08.2017
2	R.K. VERMA	Executive Engineer	14.09.2017 to 08.11.2017
3.	MAHIPAL SINGH	Executive Engineer	09.11.2017to till date
CASHIER			
1.	SANDEEP	UDC	01.04.2017 to till date

Budget & Expenditure of the division for the period 2017-18 to 2018-19

Year	Budget Allocation (Amount in lakh)	
	Actual Allotment	Actual Expenditure
2017-18	667.30	616.97
2018-19	749.00	682.34

✓

Vacancy Position:-

Sl.No.	Group	Sanctioned Post	Filled Post	Vacant Post
1	A	1	1	0
2	B	5	4	1
3	C	13	4	9
	Total	19	9	10

Statutory Audit:-

Statutory audit of the O/O Executive Engineer, Mechanical & Work Shop Division No. 1,(I.& F.C.D.),Nangloi, Delhi -110041 for the period 2017-18 TO 2018-19 has been conducted by AG (Audit) Delhi up to March, 2016.

Maintenance of Records:-

The maintenance of record of the O/O Executive Engineer, Mechanical & Work Shop Division No. 1,(I.& F.C.D.),Nangloi, Delhi -110041 for the period 2017-18 TO 2018-19 was found satisfactory subject to the observations made in the Current Audit Report and test audit note.

Old Audit Reports & Recoveries –

There were 15 audit paras outstanding in the previous Audit Report.

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras settled	Para Settled Nos.	
1.	1995-1997	05	0	-----	05
	2006-2008	01	0	-----	01
	2008-2011	04	01(partly)	02(partly)	04
	2011-2017	05	04	01,02,04,05	01
TOTAL		15	04		11

✓

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/ Regularized	Balance
1.	1995-1997	4	60837	0	60837
2.	1995-1997	5	9345	0	9345
3.	2006-2008	1	58954	0	58954
4.	2011-2017	1	45750	45750	0
5.	2011-2017	2	4380	4380	0
Total			179266	50130	129136

Current Audit Report:-

During the course of current audit, 26 memos (10 Record Memos, 16 audit memos) and 03 letters one for remittance verification, one for old paras, one for sitting arrangement have been issued to O/O **Executive Engineer, Mechanical & Work Shop Division No. 1,(I.& F.C.D.),Nangloi, Delhi -110041 for the period 2017-18 TO 2018-19**. Two audit memos settled on spot. 14 observation Audit Memos have been converted into 09 Paras and 05 TANs.

Details of Current Audit Recovery:-

Memo No.	Para No.	Subject	Total Recoveries	Amount Recovered	Balance Outstanding
03	--	Recovery of DGEHS	3000	3000	0
04	02	Wrong pay fixation	35100	0	35100
05	--	Recovery of LTC	5670	5670	0
06	03	Recovery of GST	14145	0	14145
Total			57915	8670	49245

Internal audit report has been prepared on the basis of information furnished and made available by the O/O **Executive Engineer, Mechanical & Work Shop Division No. 1,(I.& F.C.D.),Nangloi, Delhi -110041 for the period 2017-18 TO 2018-19**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.


(DEEPAK KUMAR SHARMA)
IAO,AUDIT PARTY NO. XXIV

1995-2017

Para 1

Part-I

Part-I

(44) (36)

Para No. 1
(1995-1997)

Hand No. 11
Date: 12/1/98

(202)

(36)

S/C PART I

Subject: Non-recovery of short cement received from Railways amounting to Rs. 60,037/-.
On scrutiny of records pertaining to cement, it was observed that 593 bags of cement were short received by the Unit from the railways. Scrutiny of relevant file of claim of these short received quantity, following observations were made :-

- a) Claim for short quantity for the period 1994-95 and 1995-96 was prepared by A.E.-I in September/August '95 and sent to Executive Engineer for filing claim.
- b) No action was taken up by A the Executive Engineer to file the claim.
- c) Claim was filed by the A.E.-I in September '96 with four concerned companies.
- d) With two companies - M/s. Manglam Cement and M/s. J.K. Cement Works, no correspondence has been made by the Unit after filing the claim to till date.
- e) Correspondence with remaining two companies - M/s. Birla Jute and Vikram Cement was made in Dec. '96 through Chief Controller of Accounts, W&U, who had confirmed in Jan. '97 that recovery was made from these companies in 11/96. Matter may please be taken up with the concerned P/O and confirmation made about the recovery of short supply of cement amounting to Rs. 23229/- from M/s. Vikram Cement and Rs. 13,404/- from M/s. Birla Jute under compliance to audit.
- f) Scrutiny of details of recovery, it is evident that short supplies were received against various supplies/RRs over a period of 1-2 years, but no intimation to this effect was given to the concerned company immediately on receipt of delivery. This requirement may please be complied with in future immediately on receipt of short supply.
- g) Approx 98% payment of supplies is made to cement companies in advance by the P/O Nil on R.R.s and balance 2% after verification of RRn or after one month of issue of RR, which ever is earlier. Thus, full payment was made to these companies

1) Details of amount recoverable for short supplies of cement received is as under:-

Name of Co.	Year	Short Qty. Recd.	Cost	
Manglam Cement	95-96	40	3,893	See Annex. 'A'
JK Cement	94-95 & 96-97	214	20,311	See Annex 'B'
Birla Jute	95-96	134	13,404	See Annex 'C'
Vikram Cement	95-96 & 96-97	205	20,229	See Annex 'D'

The details of short quantities received prior to above period were not shown/given to audit. Matter may please be looked into and details, if any, worked out. If there are no recoveries on a/c of short supplies, a certificate to this effect be given to audit. Matter may please be taken up with Chief Controller of Accounts, W&U for recovery from the concerned companies.

PARA No. 2 (1995-1997)

Para No. 2

Memo No.

Dateds 11/1/95

Sub: Recovery of freight charges and cost of goods of 3 wagons from Railways

From 1991 to till date, 3 wagons of cement from different locations to Shakurbasti Railway siding, have not reached the destination place till date and are missing. Detailed particulars of each wagon are given as follows:-

1) Railway Receipt No. U-791952 dated 12.10.92, Wagon No. CR-152088 Destination: Hyderabad to Shakurbasti Railway siding.

Scrutiny of relevant file, following observations were made:-

- All particulars, such as, quantity loaded, value of cement, date of departure of wagon, etc, were not given.
- Followup action with Railways was very poor.
- Railways had accepted the liability of missing wagon vide their letter dated 23.8.94. After 23.8.94, only one correspondence dated 19.9.96 as a followup action has been made by this Unit.
- No claim of freight charges already paid and cost of goods has been made till date.

The HoO is requested to elucidate reasons for poor followup and non-filing of claim of loss of freight and cost of cement from Railways till date. At the same time, it is also requested that amount of paid on account of cost of cement paid to supplier (after due verification with P/O) and railway freight to Railways be found out and claim for recovery filed with the concerned authorities of Railways under compliance to audit.

2) R.R.No. 490285, Invoice No. 722, Date of Departures 5.3.94, Wagon No. CR 38945, Quantity loaded 559 kgs., Freight charges Rs. 9,345/-

Scrutiny of relevant file revealed following observations:-

- Followup action with Railways was very poor.
- Only one correspondence dated 9.10.96 with Railways kx was available in the file.
- No followup action has been taken up with Railways after 9.10.96.
- Cost of cement was recovered by M/s. Manglam Cement in 1996 from Railways.
- No claim for recovery of freight charges already paid by Deptt. amounting to Rs. 9345/- has been made so far. It clearly shows the level of efficiency of this Unit.

The HoO is requested to elucidate reasons for poor followup and non-filing of claim of loss of freight. The HoO is further requested to confirm that no payment of cost of cement was made by P/O, and immediately file the claim with concerned authorities of Railways under compliance to audit.

63/c

(19C)

(34)

(42)

(34)

(200)

3) R.R.No. 977634, Invoice No. 60, Wagon No. 15882, Destination Javed, MP to Shakurbasti Railway Station, Qty. of cement: 748 bag or 37.3 MT.

Scrutiny of relevant file revealed following observations:-

- a) Followup action with Railways was very poor.
- b) Only one correspondence dated 31/8/96 was made. No follow-up action has been taken so far.
- c) No details of freight charges paid against this wagon worked out/found out.
- d) No claim of freight charges already paid and cost of goods has been made till date.

The HoO is requested to elucidate reasons for poor followup and non-filing of claim of loss of freight and cost of cement till date. At the same time, it is also requested that amount paid on account of cost of cement paid to supplier (after due verification with P/O) and freight charges paid to Railways be found out and claim for recovery filed with the concerned authorities under compliance to audit. As per current practice, 98% payment is made to supplier from P/O directly on production of RR. Balance 2% payment is made after verification of RR from this Division. Thus there was every possibility of payment being made against the above said missing wagon RRs from P/O directly. Matter be got investigation and appropriate action taken accordingly.

62/c
 23
 41
 33

PARA No-3 (1795-1797)

Page No 3

~~Page No 3~~

(Ref. Memo. No. 19)

Date: 23/2/98

PARA-3

Sub:- Irregular hiring of Tanka for shifting of D&K III Digger through Maswah Tpt. Co and payment to them amt. to Rs. 24,000/-

Following contracts were awarded to M/s. Maswah Transport Co for shifting of D&K III Digger for payment of Rs. 24,000 as per details given below, during audit period 1996-97:-

Order No & Date	For Shifting of Digger From To	Amount Paid
F. 2(S)/Accts/Masw/7677/7 dt 14.12.96	Dacun No I - P.S. Nangloi	6000
dt - 15.12.96	P.S. Nangloi - Dacun No I	6000
dt - 16.12.96	Dacun No I - P.S. Nangloi	6000
dt - 17.12.96	P.S. Nangloi - Dacun No. I	6000 24,000/-

- (i) Scrutiny of file revealed that Digger was required by Police authorities, Nangloi telephonically for same demolition work at Nangloi on 15.12.96. Accordingly, 3 quotations were obtained for shifting of Digger to Nangloi on 15.12.96 and work was awarded to M/s. Maswah Tpt. Co. on lowest rate basis.
- (ii) As per rule of A.E. demolition work could not be taken up and work was suspended for indefinite period. Accordingly, M/s. Maswah Tpt. Co. was instructed on 15.12.96 evening to bring back the digger from P.S. Nangloi to Dacun No. I.
- (iii) As per rule of A.E. another message was recd. late in the evening of 15.12.96 that demolition work will be taken up on 16.12.96. There was no message till 5 PM in the evening of 15.12.96 and digger was sent back to Dacun No. I. Hence, digger is supposed to be sent again to P.S. Nangloi.

(170)
193
(32)
(31)

The HCO is requested to get the following documents to prove the genuineness of the claim -

- (i) Request A certificate from demolishing authorities that Dager was requisitioned by them on 15.12.76 and 16.12.76.
- (ii) Reasons for not making ^{transfer} ~~transfer~~ ^{payments} ~~payments~~ in long book be elucidated to Audit.
- (iii) Reasons for running of Dager from 4/12/76 to be also elucidated to Audit.

In the absence of any proof of requirement of Dager from demolishing authorities, ^{payment} ~~payment~~ of Rs. 2450/- to Marwah Tpt. can not be disallowed and recovery made from AE concerned under compliance to Audit.

PARA No. 4
(1995-1997)

Para No. 4

31

188

24

16/c

PARA 4

Memo No. 25
Dated: 24/2/98

Sub: Irregular Supply Orders

During audit period 1995-97, 52 supply orders amounting to Rs. 6,23,010/- were given. Scrutiny of supply orders files, following common observations were made :-

- a) Everytime 3-4 quotations were called from the dealers of their own choice.
- b) No formal Purchase Committee was appointed/framed.
- c) Most of the quotations were received by hand. It means rates received were known to one and all.
- d) All the quotations were opened by one officer dealing with the purchase i.e. either EE or AE.
- e) In almost purchases, accounts functionary was not involved. For instances:- S.O. No. 2(9)/MWS/Acctts/95-96/7 dated 22.6.95 for Rs. 37,400/- to M/s. Spartan Batteries.
- f) Quotations were received repeatedly from same dealers only i.e. Goodwill Industrial Corpn, Goodwill Auto Traders, Ravi Traders, Esskay Trading Corpn., Ajay Electricals.
- g) Purchases were split up (i) to avoid necessity for obtaining sanction of higher authority required with reference to the total amount of the order under GFR 104 and (ii) requirement of calling open tender under Rule 128 of 195-96

For instance: S.O. Nos. 14, 15, 16 and 18 to M/s. Ravi Traders amounting to Rs. 1,08,030/-.

S.O.No. 6, 20 valuing above Rs. 50,000/-. Requirement of open tender was not followed.

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

S.O.No. 7 and 8 (of 96-97) to M/s. Goodwill Indl. Corpn. for supply of spare parts of Tata D/L No. 16 amtg. to Rs. 37,700/- were split up to avoid sanction of higher authority.

S.O.No. 11/96-97 to M/s. Goodwill Indl. Corpn. Auto Traders for Rs. 30,978/- does not cover under the power of EE for Rs. 30,000/-

S.O.No. 13/96-97 to M/s. HigTech Engineers for Rs. 40,057/- does not cover under the power of EE of Rs. 30,000/- at one time as per CPWD Vol. II.

Irregularities observed:-

- a) As per provisions of GFR, before initiating any purchase, a purchase committee of 3 gazetted officers is required to be framed including one accounts functionary. This requirement was totally overlooked.

187
33
30
25

- b) As per GFR, limited tender system should be adopted. In the case of all orders, the estimated value of which is less than Rs. 50,000/-. As per the requirement, quotations should be obtained from the past successful suppliers + 15 supplier more firms. No efforts were made to create new vendors in the interest of availing benefit of competition.
- c) Calling of quotations by hand was totally irregular from the audit point of view. It means rates called by hand were known to one and all.
- d) Purchases were split up to avoid necessity for obtaining sanction of higher authority required with reference to the total amount of the order under GFR 104. A few instances are given at (g) of common observations.
- e) Purchases were split up to avoid requirement of open tender. A few instances are given at (g) of common observations.
- f) As per instructions of Government of Delhi from time to time that purchases should be made only from those dealers who were registered with Sales Tax Deptt. because this practice is not only injurious to the state revenue but also has the potential of procurement of sub-standard goods from undependable suppliers. This requirement was also overlooked and purchases were made from unregistered dealers. For instances:- M/s. Ravi Traders, F-35, Preet Vihar, Delhi

Bill No. 1)	55,330	Supply of
Bill No. 2) dated 14.8.95	18,550	Spare parts
Bill No. 3)	5,000	-do-
Bill No. 18	X) dated 29.3.96	53,770	-do-

Avro & Company, 1/1151, Main Road, Delhi - 32
 Bill No. Avro & Co./95-96/3/9 dt. 29.3.96 for Rs. 43,900/-
 Rates charges by them were inclusive of Tax.

In regards to M/s. Ravi Traders and M/s. Avro & Co., matter may please be taken with Sales Tax Authorities whether these companies are as per provisions of Sales Tax Act or not.

Keeping in view of the above, all the supply orders amounting to Rs. 6,23,010/- are treated irregular. All the supply orders may please be got regularized from the competent authority under compliance to audit, with the reasons for not making the supply orders after availing the benefit of competition and as per the provisions of GFR/instructions of Govt.

23

13/04/85

16

सेवा में

आर्य समाज मनीषा

1/3
opened by me
23/1/86

सिन्धु एवं वाठ विभाग
प्रशासन नई दिल्ली
नागलक्ष

नं० 19-04-76-

महोदय

सविनय निवेदन है कि मैं
कुछ वाडिनी का अच्छे दंगा से काम करता
हूँ मेरा रेट इस प्रकार है :-

किताबों का विवरण	दर (रुपयों में)
1- भास्कर वाडिनी	38 = 10
2- शंकर-22 वाडिनी	28 = 10
3- गीतार वाडिनी	30 = 10
4- कम्प्यूटर सौर: वाडिनी	32 = 10
5- शंकर -	12 = 10

उपरोक्त की मात्र की वाडिनी है कि
मैं मुझे सेवा करने का अवसर प्रदाय करें। आपकी
बुरी कृपा होगी।

आपका भक्त,
Ajay Kumar Singh
Book Binder & Rubber Stamp Maker
Vishwarkarma Gali No. 21,
House No. 2633-7, Rajit Nagar
New Delhi-110008.

Vishwarkarma Gali No. 21, Rajit Nagar

(20)
(22) (27)

(14c)

SPORTS (OCCASIONAL)

27
20/11/66

Envelope

Ex. Engineer (MNS) D
Nanjale

...

(184)

23.
...

19/11/66

...

...

- ...
- ...
- ...
- ...
- ...
- ...
- ...
- ...
- ...
- ...

SEVENOR ...
...

...

3/3

29

21

183

Envelope

Spott Envelope

Executive Engineer

MWS Division

From K. Shant Singh
Book Binder
No. 2331, Rajiv
Nagar

3/3

दिनांक 19-1-96

अधीनस्थ अधिकारी

श्री यश. लाल बाबू विभागा

नई दिल्ली नगरपालिका

निवेदन पत्र है कि मैं

कुछ बांधकाम कार्य करवा रहा हूँ।

1. बांधकाम कार्य - 35 =

2. बांधकाम कार्य - 28 =

3. बांधकाम कार्य - 30 =

4. बांधकाम कार्य - 32 =

5. बांधकाम कार्य - 12 =

कुल बांधकाम कार्य - 137 =

अधीनस्थ अधिकारी

31/1/96

Keshi Nath Singh

Book Binding, Rubber Stamp Maker

Vishwakarma Gali No. 21

110033 No. 2633-T, Baljit Nagar,

NEW DELHI-110008

PARAM 5
(1991-1997)

Para No 5

(19/1)

(176)

(25)

(Ref)
Memo No. 20
Date: 23.2.98

Subject: Stock Registers.

Stores Stock Register from the period 2/91 onwards were supplied to audit, the registers (Old) were not made available in the absence of which opening balance could not be verified. On scrutiny of stock register of spare parts in r/o i) Foder tailor & coles crane ii) R&M, P & H Dragline, Lima D/L, Max Tm D-80 IIB Skoda, TMB Trucks, Jeep, IV pumps, it was observed that more than 1000 items were such which were not issued once. The value of these parts were not found recorded in the relevant stock registers. It was further observed that there was no main stock register of T & P with the Division from which it could be ascertained about the total number of machines with the Division. The purchases were made direct by the sub-division/ Division and were not routed through main store. Some of the instances are as follows:-

- 3/94 2 Nos. Kirloskar Diesel Engine Cost Rs. 2,99,000-
- 3/94 1 No. 6 cuse Diesel Driver Cost Rs. 2,28,269-
- 3/94 2 Nos. 8 cusec pumps Cost Rs. 2,97,483-

It was further observed that ceiling fans were purchased in 2/94 and out of which 952 were issued to MID Division, the remaining 7 fans were still lying in the stock.

Unserviceable machinery: The division is not maintaining the dead stock register from which it having any record of total unserviceable could be ascertained how many articles are lying in the store & various sub-divisions. Sub-Division I had supplied the ~~max~~ details as follows in r/o unserviceable machines with them:-

S.No.	Item	Qty.	Value	Date since lying unserviceable
1.	T-100 Dezer Riston Hare (HD-3 to 7)	5	8,10,000-	3/8/91 to 1/91, 11/88
2.	Riston Pump (10 cusec Cap.) No. 1	1	52,200-	9/95
3.	Riston Pump (-do-) No. 2	1	52,200	10/95

It is suggested to prepare accurate report in r/o all unserviceable articles and disposed off after obtaining sanction of the competent authority to avoid further deterioration of articles under intimation to audit. Sub-division II & III had not provided list of unserviceable articles with them to audit.

Stock registers of sub-division-I (MWD):

- i) On scrutiny of Diesel/FOL stock register of A2-I, it was observed that as on 12/97 there were 124 empty Drums of Diesel (capacity 210 litres each) are lying unused since 1/91. It is pointed out here that why these empty Drums were not disposed off/sold in market after observing codal formalities as with the lapse of time the value of these empty Drums is decreasing. It is therefore suggested to do the needful under compliance report to audit.
- ii) No page count certificate was found recorded in any of the stock register of A.E. I.
- iii) No annual physical verification of stores was conducted since its inception. As per GFR, every office/division is required to conduct annual physical verification under the supervision of HOO and should records the certificate to this effect in the relevant stock register. Needful may please be shown to audit.

Stock Registers of Sub-Division-III:-

- i) No page count certificate was found recorded in T&P Register.
- ii) Index Column was not prepared on the first page of T&P Register.

iv) No annual physical verification of stores was conducted by this sub-division also since its inception. 0/5

v) Sub-division is maintaining T&P, MAS registers, but on scrutiny of ~~xxxxxx~~ MAS stock register, it was observed that some articles of non-consumable nature was got entered in ~~the~~ MAS register. It is therefore suggested to maintain a separate stock register of non-consumable articles such as Brief-case, Plastic Jug, Stepler machine, PVC pipe etc. It is also found that balances were reduced to NIL in T & P Register, which is irregular (in some cases). It is suggested to restore all the reduced quantity and can only be reduced after proper condemnation. No separate Property stock register was maintained by them. Similar discrepancies were noticed in other sub-divisions i.e. SD-II & I also. Compliance may please be shown to next audit.

Stock Register of AE-II: (Sh. R. M. Gupta JE):

- 1) Index column is not prepared. 2/4
- ii) Neither cost of article purchased nor vr.No./date was found entered in the relevant stock registers.
- iii) No physical verification of stores was done ever.
- iv) On scrutiny of T&P register it was observed that two Brief-cases were issued ~~to~~ on date 31.8.93; One to Sh. Y. Jha AE-IV and One to Sh. Bhikha Ram AE as per entry at page No. 30, but no sign. Of receipt were obtained in the register (Issue). It is therefore requested ~~to~~ either to take sign. of concerned now or cost may please be recovered from the defaulter concerned, under compliance shown to audit.

9/1

24

27

53/c

PARA No. 6 (2006-2008)

(2/c)

(23)

Para No - 6

PART - II
CURRENT AUDIT REPORT

PARA 6

Para No. 1

Sub. Recovery of Rs. 58954/- due to short supply of cement

Mechanical Division -I (I&FC Department) is entrusted with the work of procuring cement from various agencies/suppliers at DGS&D rates. Cement bags are sent by Railway and the bags lifted from Shakurbasti Railway sheds/siding to their godowns located at Najafgarh and Nilothi, and from there distributed to different Civil Divisions of I&FC Department on indent basis.

While test audit of cement record, it has been found that during 2007-08 the department had received short supply of cement of 12.20 M.T. i.e. 244bags from M/s Shree cement, as per the detail

S.No.	R.R. No. & Date	Total no. of Bags	Total no of Bags received	Short Supply (Bags)
1	222000129 dt. 14.9.07	25380	25268	112
2	222000130 dt. 19.9.07	17532	17400	132
Total				244

The cost of one M.T. of cement was Rs. 3737.25 including VAT. The total cost of the short supply of cement is Rs. 45,594.45. Further the department had also paid freight and demurrage charges to railway authority Rs. 6160/- and Rs. 7300/- respectively.

As per rule 38.5 of CPWD Manual the consignee should watch the actual receipt of store and report non-receipt of shortage or rejection to the paying authority without loss of time, and in case with in 30 days of receipt of proof of dispatch/arrival of store at destination.

The division replied that the DGS&D has recovered the amount from the dealer but it could not be verified that the amount of Rs. 58,954/- has been credited to the Govt. account through concerned PAO. The division should ensure that the amount has been credited to the Govt. account.

**CURRENT AUDIT REPORT OF MECHANICAL DIVISION No.1, DEPTT. OF
FLOOD & IRRIGATION NANGLOI, DELHI FOR THE PERIOD 2008-11**

**PART II
CURRENT AUDIT REPORT
(2008-11)**

PARA 1

**REF. MEMO NO.7
DATED 20/04/2012**

**SUBJECT: (Blockage of funds of Rs. 5,88,00,000/- (Rs. Five crore and eighty eight
lacks only) for purchase of 3 Nos of Drag Lines on DGS&D Rate Contract.**

During the test Audit of Mechanical Division No.1 of irrigation and Flood Department it has been noticed that department had made an advance payment of Rs. 5.88.00.000/- for purchase of 3 Nos. of Drag Machines on 31/03/11 vide cheque No. C-403802 to DGS&D. It has also been noticed that the machines has not been received till date after the lapse of more than 1 year and the work of the division is going on in the absence of the said machines.

In view of the above audit is of the opinion that either the proper requisitions were not received from the concerned Division or the Machines were purchased without requisition. This not only led to blockage of funds but also defeated the purpose of purchases for which these were purchased.

Reasons of the above lapses may be clarified to audit.

44

PARA No. 7 (2008-2011)

Para 07

~~PARA 2~~

REF. MEMO NO.4
DATED 20/04/2012

Subject: Accumulation of unserviceable stores .

During the test Audit of Mechanical Division No.1 Nangloi, for the period 2008-11, the unserviceable stock register was asked to produce, the Division had produced the list of the following items containing the unserviceable items lying in the Division.

S.No.	Name of Machineries	No. of Machiners	Cost
1.	Priming Pumps	02	These machines Were transferred from the Punjab Govt. Irrigation Department before 1965
2.	DE Watering Pumps	03	
3.	Workshop Machiners:		
	a) Lathe	02	
	b) Milling	01	
	c) Drilling	01	
	d) Cutting	01	
	e) Grinder	01	
	f) Welding Set	02	
	g) Limit Sleeve	01	
4.	Ruston Pumps	06	Survey Report has prepared and sent for approval of Competent Authority.
5.	D8K Dozers	02	

Settled

30/11/2020

Unused Spares

A)	Ruston Pump	Rs. 36,359/-	Settled
B)	Tmb Trucks	Rs. 14,763/-	30/11/2020
C)	RB Dragline	Rs. 19,611/-	
E)	D80 Dozers	Rs. 3554/-	

Since with the passage of time, these items are losing their residual value. If these items have completed their useful life and cant be used economically in the Division Then Executive Engineer is requested to condemn these items as per the prescribed procedure at the earliest.

Similar types of other unserviceable items may also be identified and take necessary actions for condemnation along with the above items under intimation to Audit.

39/c

4/c

(A)

PARAM 8

~~PARA 5~~ (2008-2011)

REF. MEMO NO.9
DATED 23/04/2012

~~PARA 8~~

SUBJECT : Short comings in the maintenance stock registers of Cements, T & P Registers

Stock Register of Cements of various Sites of the Mechanical Divisions and(T & P)registers. test checked in audit. Short comings noticed during the course of audit are given below:-

1. Non attestation of of the entries: Items being received from the main store against an indent are taken in the stock register being maintained As required under rules all the entries of receipt of stores and further issue have to be attested by the Head of the concerned . It has been observed during the course of audit that the entries of receipt & issue are not being attested.
2. Non conducting annual physical verification of the Registers. As per Rule 192 of G.F.R. verification of non consumable and consumable items/goods has to be conducted once in a year and a certificate in this regard is required to be recorded in the stock register concerned. Discrepancies, including shortages, damages unserviceable goods/items, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with the provisions of rules. It has, however, been noticed that physical verification of the stock has not been conducted during the year 2008-09, 2009-10 & 2010-11 which is against the provisions of G.F.R.

Reasons for above lapses/short comings may be elucidated to audit

~~PARA 6~~ PARAM 9 (2008-2011)

REF. MEMO NO. 10
DATED 23/04/2012

PARA 9

Subject : Time barred cheque

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

While scrutiny of Form 51 - Schedule of Reconciliation of cheque drawn and remittances and other related records for the month of March 2011, it has been noticed that cheque bearing number A 103015 dated 15.10.09 amounting to Rs 2330/- which was issued by the Division but not en-cashed and became time barred. These cheque have become more

3/c

than six months old. because of no claim / dispute there is no possibility of encashment of this cheque. Reason for its non-encashment or if any fresh cheque was issued in lieu of this cheque may be intimated to Audit.

Immediate steps are required to settle these cheque as per rule, under intimation to Audit.

Para 10
- PARA 10 (2008-2011)

REF. MEMO NO. 11
DATED 23/04/2012

Sub: Non adjustment of contingent Advances .

Perusal of Advances being maintained by the Division revealed that a huge amount, which was drawn during the period of audit, is lying unadjusted in the books of accounts. As per Receipt and Payment Rule No. 118 the money/advances should be adjusted within a month or immediately after the transaction is over, whichever is earlier.

Date	Cheque No.	Amount
15.02.11	C403788	50.82.400/-
16.03.11	C403794	47.01.600/-
31.03.11	C403802	5.88.00.000/-

Settled.

Other similar cases may also be reviewed at the level of Executive Engineer and should take immediate steps to adjust the above said advances .Reasons for not adhering to the rule provisions may be elucidated to the audit.


(JASBIR KAUR)
INSPECTING AUDIT OFFICER

PART - II
(Current Audit Report)

PARA No. 11 (2011-2017)

2011-17

Para No. 1

Ref Audit Memo No. 07

Dated- 03/07/2017

Sub:- Recovery of Short deduction of Rs. 45,750/- (Rupees Forty five thousand seven hundred fifty only) towards short deduction of DGEHS

As per order Min. of Health & Family Welfare, Govt. of India No. S/11011/11/2016-CGHS-P dated 9/01/2017 & dt. 13/01/2017, the subscription towards DGEHS has been revised.

As per PBR for the year upto 2011-12 to 2016-17, it has been observed that short deduction of the DGEHS has been made in the following employees of I & FC, Mechanical Division-1, Nangloi, New Delhi :-

Pay Bill Register(2011-12 to 2016-17)

	Name	Designation	Period	Deduct ed (Rs.)	To be Deduct ed (Rs.)	Difference of amount X number of months (Rs.)	Total amount to be recovered (Rs.)
1.	Sh. V.P. Dwivedi	Executive Engineer	01/02/2017 to 30/06/2017	500/-	1000/-	500X5	2500/-
2.	Sh. D.S. Pokhriyal	Asstt. Engineer	01/02/2017 to 30/06/2017	500/-	1000/-	500X5	2500/-
3.	Sh. B.M. Gupta	Asstt. Engineer	01/02/2017 to 30/06/2017	500/-	1000/-	500X5	2500/-
4.	Sh. Pawan Kumar	ASW	01/02/2017 to 30/06/2017	500/-	1000/-	500X5	2500/-
5.	Sh. Rakesh Mohan	Asstt. Engineer	01/02/2017 to 30/06/2017	325/-	650/-	325X5	1625/-
6.	Sh. Rakesh Kohli	AAO	01/02/2017 to 30/06/2017	325/-	650/-	325X5	1625/-
7.	Sh. S.S. Mittal	Junior Engineer	01/02/2017 to 30/06/2017	225/-	450/-	225X5	1125/-
8.	Sh. Jai Kanwar Dahiya	Junior Engineer	01/02/2017 to 30/06/2017	225/-	450/-	225X5	1125/-

Recovery made bill no. 41
dt. 24/01/17

[Signature]

45/0/12
22/1/14

9.	Sh Bachi Ram	Draftsman	01/02/2017 to 30/06/2017	325/-	650/-	325X5	1625/-
10	Smt. Dayawati	UDC	01/02/2017 to 30/06/2017	225/-	450/-	225X5	1125/-
11.	Smt. Champa	UDC	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
12.	Sh. Sandeep	LDC	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
13.	Sh. Parveen Kumar	LDC	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
Total							20,125/-

As per PBR for the year upto 2011-12 to 2016-17, it has been observed that short deduction of the DGEHS has been made in the following employees(Worked Charged) of I & EC, Mechanical Division-1, Nangloi, New Delhi :-

Pay Bill Register(2011-12 to 2016-17)

20/11/2020

22/1/14
23/1/14
20/1/14

Sr. No.	Name	Designation	Period	Deduct ed (Rs.)	To be Deduct ed (Rs.)	Difference of amount X number of months (Rs.)	Total amount to be recovered (Rs.)
1.	Angrejo Sharma	W. Asstt	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
2.	Prem Sukh	Kh/Ch	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
3.	Mehan Singh	Kh/Ch	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
4.	Govind Singh	Kh/Ch	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
5.	Jagpal Singh	Sweeper	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
6.	Phoola Devi	Coolie	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
7.	Satbir Singh	Kh/Ch	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
8.	Ram Niwash	Driver	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
9.	Harish Chander	Mech.	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
10	Durga Baksh	Mate	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-

[Signature]

11	Pardeep Chander	Mate	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
12	Narain Jha	Kh/Ch	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
13	Amar Jha	Kh/Ch	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
14	Ranjeet	Kh/Ch	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
15	Gopal Thakur	Kh/Ch	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
16	Dinesh Kumar	Kh/Ch	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
17	Rameshwar	Kh/Ch	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
18	Kanto Devi	Non Peon	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
19	Sri Parkash	W. Asstt.	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
20	Jai Pal Singh	Operator	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
21	Devender Kumar	Operator	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
22	Chand Ram	Operator	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
23	Udai Chand	Kh/Ch	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
24	Ram Narain	Kh/Ch	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
25	Raj Kapoor	Kh/Ch	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
26	Anand Kumar	Kh/Ch	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
27	Madan Lal	Kh/Ch	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
28	Vipin Kumar	Driver	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
29	Bijender Singh	Operator	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
30	Sunehra Singh	Kh/Ch	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
31	Anand Singh	Kh/Ch	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
32	Lal Chand	Kh/Ch	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-

Rupam

33	Krishna Devi	Non Peon	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
34	Lootan Jha	Kh/Ch	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
35	Bishan Kumar	Kh/Ch	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
36	R.P. Sharma	Typist	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
37	Ved Prakash	Operator	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
38	Bhagat Singh	Operator	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
39	Rakesh	Kh/Ch	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
40	Murari Lal	Kh/Ch	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
41	Sukhbir Singh	Kh/Ch	01/02/2017 to 30/06/2017	125/-	250/-	125X5	625/-
Total							25,625/-

Recovery of Rs. 45,750/- (Rupees Forty five thousand seven hundred fifty only) towards short deduction of DGEHS contribution from concerned employee may be made after due verification of record and compliance be shown to audit.

Sent
20/11/2017

[Signature]

PARAMIL (2011-2017)

Para No. 2.

Ref. Audit Memo No. 08
Dated:-03/07/2017

Sub:- Recovery of Rs. 4,380/- towards Short deduction of UTGEIS

In pursuance of implementation of the recommendation of the 6th CPC vide notification no. GSR(E) dated 29.08.2008 issued by M/o Finance and subsequent classification of posts vide notification NO.606 dated 09.04.2009 issued by DOPT as published in Gazette of Govt of India, drawing pay in the Grade pay of Rs. 4200/-, 4600/- & 4800/- were classified as Group "B"(Non-Gazetted) non-ministerial posts w.e.f. 09.04.2009 for the purpose of LTC, UTGEIS, DGEHS subscription etc.

During the scrutiny of the PBRs of the division short subscription of UTGEIS were found in the following cases:-

Sr. No.	Name of Employee & Designation	Due	Deducted	Period & Difference	Amount
1.	Sh. B.M. Gupta, A.E	60/-	30/-	Jan 2010 to Dec 2015 72X30=2190/-	2190/-
2.	Sh. Pawan Kumar, ASW	60/-	30/-	Jan 2010 to Dec 2015 72X30=2190/-	2190/-
				Total	4,380

Recovery of Rs. 4,380/- (Rupees four thousand three hundred eighty only) towards Short deduction of UTGEIS contribution from concerned employee may be made after due verification of record and compliance be shown to audit.

Satisfied
30/1/2017

Account made

vide bill n. 31 dated 3/1/17

PARAM-13
Para No. 3
PARAM-11
(2011-2017)

Ref. Audit Memo. No. 16
Dated: 07/07/2017

Sub:- Providing of Operation and Preventive Maintenance of Staff including Watch and ward of 03 No. HM/TWL 101 ME Dragline for a period of 12 months(365 days) for the date of commencement of work.

Estimate Cost	:-	Rs.46,44,960/- =
Total value of work done	:-	Rs. 52,57,485/- =
Stipulated Date of Start	:-	10/02/2015
Stipulated Date of Completion	:-	09/02/2016
Actual Date of Start	:-	03/02/2015
Actual Date of Completion	:-	02/04/2016
Extension of Time	:-	54 days
Agreement No.	:-	EE/MD-1/Agreement-1/2014-15

The above work was awarded to M/s Clintec Infra Pvt. Ltd., C-204, Sarvodya Enclave, New Delhi-110017 .The scrutiny of the work file revealed that the following discrepancies come to the notice:-

1. As per CPWD Manual 2014 Section 1.3.1 of Chapter 1 states that Original Works shall mean
 - i) All new constructions
 - ii) All type of additions, alterations and/or special repairs to newly acquired assets, abandoned or damaged assets that are required to made them workable
 - iii) Major replacement or remodeling of a portion of an existing structure or installation or other works which result in a genuine increase in the life of the value of the property.

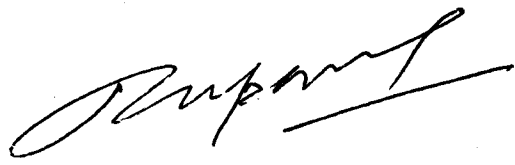
Further as per CPWD Manual 2014 Section 1.3.2 of chapter 1 states that Repairs and Maintenance works being classified into two categories shall mean"

- i) **Annual Repairs:-** these cover the routine as well as yearly Operation and Maintenance works.
- ii) **Special Repairs:-** these cover major repair or replacement or remodeling of a portion of existing structure or installation or other works due to major breakdown, or deterioration or periodic removal which o not result in a genuine increase the value of the property.

9

In the light of the above provisions of CPWD Manual, it is quite obvious that the contract falls into the category of "Repairs and Maintenance Works". Further as per Appendix -I of the Manual, Financial Power delegated to CPWD officers Sr. No. 15, the limit to accord Technical Sanction to detailed estimate and issue of NIT/Composite NIT by the Executive Engineer is Rs. 30 Lakhs which is higher than the sanctioning limit of Executive Engineer and Technical sanction of the said work comes into the jurisdiction of Superintendent Engineer.

The Executive Engineer may obtain the revised technical sanction of Rs. 46.45 Lakhs for the above work from the Superintending Engineer under intimation to audit and in future in all the agreements terms & conditions of contract may be strictly followed.



PA 111-14 (2011-2017)

Para No. 4

Ref. Audit Memo. No. 15
Dated: 06/07/2017

Sub:- Unserviceable stock

During the test check of audit of Irrigation & Flood Control Deptt., Mechanical Division No. 1, Nangloi, for the period 2011-17, the unserviceable stock register was asked to produce vide memo No. 06 dated 30/6/2017. The division produced the list of following items containing the unserviceable items lying in the Division.

Sr. no.	Name of Machine	No. of Machines	Cost of Machine	Reserve Price	Reason for not auction
1.	D& K Dozer with spare parts & old Parts	2 Nos.	31,60,000/-	19,83,185/-	As per reply given by unit, MSTC has carried out e-auction twice on 27/01/2016 & 23/11/2016 but offer could not reach reserve price. MSTC has been again requested to e-auction

*Settled
30/11/2022*

Since both the machines are lying in open area for so many years, these items are losing their residual value.

Auction process may be expedited so that the residual value of the machines may be deposited to Govt. Accounts under intimation to audit.

Para No. 05

Ref. Audit Memo No. 1 & 17
Dt. 28/06/2017 & 10/07/2017

Sub:- Non Production of Records.

1. Stock Registers (Non-consumable & Consumable)
2. Spouse Information.
3. Property Register
4. Stock Register of Material, Tools & Plants.

Taken as a find
in current audit report

[Handwritten Signature]

37/c

1/c

16

Reasons for non-adherence to the aforesaid rules may be elucidated to audit and necessary corrective steps may be taken now and shown to audit.

TAN No. 3 (2008-2011)
TAN No.3

REF. MEMO NO. 1,1A
DATED 23/04/2012

Sub:- Non Production of Records

1. Property Register
2. TR 5 Stock Register
3. Log Book /History sheet of vehicles
4. Unserviceable stock register
5. Income tax record for 2008-09



(JASBIR KAUR)
INSPECTING AUDIT OFFICER

TEST AUDIT NOTETAN No. 4 (2011-2017)

TAN No. 1

Ref. Audit Memo. No. 05

Dated: 30/06/2017

Subject: - Short Coming in maintenance of Bill Register.

On scrutiny of Bill Register from 2011-12 to 2016-17, following shortcoming have been observed:-

1. Register was not serially numbered.
2. Page counting certificate has not been recorded on the first page of bill register.
3. **Blank Col. 4-** Particulars of every bill presented to PAO need to be entered at Col. 2 of the bill register and its net amount in Col. 3. Further, these entries must be attested by the DDO at Col-4 at the time of signing the bill and before presentation to PAO. But it was noticed that during 2011-12, all entries were found unsigned by DDO have no authenticity and in absence of proper attestation, figures of the bills presented to PAO can be changed at any stage and possibility of error cannot be ruled out.
~~Blind date reason.~~
4. **Blank Col-5,6,7, and 9** – Col. 5,6,7,8 and 9 should completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
5. **Blank Col. 12** – Col. 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO columns were found blank, which is irregular. Reasons for not signing against Col. No. 10 and 11 by DDO may be furnished to audit.
6. **Blank Col. 13,14 and 15** - Col. 13,14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.



7. **Cutting and Overwriting-** There were number of cutting and overwriting in the bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.
8. **ECS details-** has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills. Needful may be done not and shown to audit.
9. **Cancellation of Bill:-** Many bills were found cancelled neither reason for cancellation nor signed/authenticated by DDO. A few instances are as under:-
Bill No. 16 dt. 29/04/2011, Bill No. 34 dt. 06/06/2011, Bill No. 62 dated 23/11/2011, Bill No. 70 to 77 dated 02/03/2012, Bill No. 80 to 85 dated 14/03/2012, Bill No. 51 dt. 17/12/2012, Bill No. 62 dt. 17/03/2016, Bill No. 02 to 06 dated 28/03/2016 and Bill No. 69 dated 11/11/2016.
10. **Monthly summary** regarding submission of bills to PAO on under mentioned proforma was not maintained in bill register:-
 - i) opening balance of bills with PAO
 - ii) Bills submitted to PAO during the month
 - iii) Bills passed by PAO during the month
 - iv) Closing balance of bills with PAO

This summary must be maintained after end of each month under attestation of DDO.

Head of Office is advised that rectifications of the above irregularities may be made and shown to audit.



(Handwritten initials)

(17)

**PART III
TEST AUDIT NOTE
(2008-11)**

TAN No. 1 (2008-11)

TAN NO. 1

**REF MEMO NO. 13
DATED 23/04/12**

Sub:- Qualifying Service

As per the provision contained in the C.C.S.(Pension) Rule 32(1) the Head of the Office in consultation with the Accounts Officer shall verify the service rendered by a Govt. servant. who has completed 25 years of service or with in 05 years of retirement, determine the qualifying service and communicate to him/her. But it has been observed that the qualifying service of Sh. Gulshan Bir Singh EX. Engineer. Sh. B. K. Malhotra, AE, Sh. R. K. Sharma AE, and Sh. Inder Parkash JE has not been got verified from the PAO as he has completed 25 years of service, which may be verified in consultation with P.A.O. concerned under the intimation to audit.

As per the GFR Rule 257(2) -- The service book of a Govt. Servant shall be maintained in duplicate. First copy shall be retained and maintained by H.O.O. and second copy should be given to the official or officer for safe custody. The same procedure has not been followed by division.

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

TAN NO. 2 TAN No. 2 (2008-11)

**REF MEMO NO. 12
DATED 23/04/12**

Sub:- Cash security/Fidelity Bond for Cashier and Store Officials

As per Rule 275 of GFR-2005 every Government servant, whether Gazetted or non-Gazetted, who is entrusted with the custody of cash or stores shall be required to furnish security. Further, as per Rule-275(3) of GFR-2005 in cases 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 the form of a fidelity bond, the security bond should in FORM-GFR-31. The Cash Security/Fidelity bond documents for the audit period of 2008-11 have not been furnished by the officials concerned, i.e. the store officials and the Cashier, which is irregular and in gross violation with the General Finance Rules.

TAN-2

TAN-2 (2011-2017)

Ref. Audit Memo. No. 09

Dated: 03/07/2017

Subject: - Short coming in maintenance of Service Books.

During the test check of Service books maintained by the Irrigation & Flood Control Department, Mechanical Division-1, GNCT of Delhi, Nangloi, New Delhi-111041. The following short coming have been noticed:-

1. The Latest photograph of the individual concerned was not paste in the first page of service book . The Photograph should be attested by HOO/ competent authority in the Service Book of the officials.

Sr. No.	Name & Designation
1.	Sh. Rakesh Mohan Gupta, A.E.
2.	Sh. B.M. Gupta, A.E
3.	Sh. D.S. Pokhriyal, A.E.
4.	Sh. Shyam Sunder Mittal, A.E.
5.	Sh. Rakesh Kohli, AAO
6.	Sh. Pawan Kumar, ASW

2. Service Book to be shown to the official every year as per SR 202 : Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been verified. Signature of official in foreign service will be obtained after the Accounts Officer has made necessary entries connected with Foreign Service. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. showing the service book to the official and obtaining his signature therein has been complied with in respect of the previous financial year in all cases.

It is observed that most of the service books were not shown to the officer/official.

3. None of the service book has been Re-attested by Head of Office /Competent authority of officer/officials on the first page of service book on completion of five years of service.

4. **UTGEIS Form to be pasted in the service Books:-** As per Govt. of India, Ministry of Finance O. M. No. F 7(17)-E V/89 dated 26/02/1990, Form No. 13, as in the proforma appended below should invariably be included in the Service books of all the existing members as well as the new members admitted to the scheme hereafter. Every year, in the month of January and at the time of transfer of the members of the scheme,

(2)

the Head of Office shall records a certificate as given below , in the remarks column (Col. No. 7) of the Form No. 13 over his dated signature.

" Subscription at the rate of Rs. _____ appropriate to group _____ of the scheme recovered from the Pay and Allowance for the period from January _____ to December _____ "

FORM NO. 13
UTGEIS 1980

Date of Joining in Govt. service (1)	Date of Admission to the UTGEIS scheme (2)	Group to which admitted (3)	Rate of monthly contributi on Rs. (4)	Period From (5) To	Events with exact date affecting Cols(3 & 4) (6)	Remarks (7)

5. Entry of AADHAAR No. has not been made in the Service Book of staff which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.

Similar cases may also be checked and necessary entries may be got done and compliance be shown to the audit.



TAN No. 2(A)

Ref. Audit Memo. No. 10

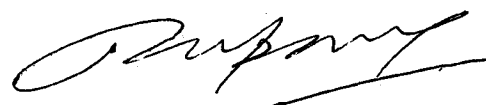
Dated: 03/07/2017

Subject: 18 Years Service Verification

As per rule 32(1) of CCS Pension Rules, the office is required to get the service verified from P.A.O. in respect of the official how have rendered 18 Years of Service or are to be retired within the 5 years. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned in the prescribe Performa. On review of the records in this regard it was noticed that service book of the following employees who have attained 18 years qualifying services has not been got verified from PAO concerned.

Sr. No.	Name of the Employee with Designation	Date of Birth	Date of Appointment	Date of Retirement
1.	Sh. Rakesh Mohan Gupta, A.E	30/05/1962	30/12/1986	31/05/2022
2.	Sh. D.S. Pokhriyal, A.E,	09/09/1959		30/09/2019
3.	Sh. J.K. Dahiya, J.E.	02/06/1958	01/06/1989	30/06/2018
4.	Sh. Shyam Sunder Mittal, A.E	1/10/1958	1/06/1989	31/10/2018
5.	Sh. Rakesh Kohli, AAO	19/06/1968	14/07/1995	30/06/2028

The verification of qualifying services may be got done from P.A.O. and compliance be shown to the audit.



PART -II
CURRENT AUDIT REPORT
(2017-18 to 2018-19)

PARA No. 01
(Audit Memo No. 01)

Dated :17.01.2020)

Subject: - **Heavy outstanding balances under deposits.**

During test check of monthly account of Executive Engineer, Mechanical & Work Shop Division No. 1, (I. & F.C.D.), Nangloi, Delhi -110041 for the month of March, 2019, it was observed that an amount of Rs. 15.51 Lakh 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)	843054
Civil Deposits - Public Work Deposits (Part III)	Nil
Civil Deposits - Other Deposits (Pat-V)	708318
Total outstanding as on 31.03.2019	1551372

Heavy accumulation under Part-II of Rs. 8.43 Lakh was indicative of non review of Deposit Register at Divisional Level from time to time. This should now be reviewed and all deposits more than three years old where refund is due be credited to Revenue.

Accumulation of Rs. 15.51 Lakh was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

Efforts should be made to adjust the outstanding balances and result thereon may be intimated to audit.

✓

PARA NO. 02

(Audit Memo. No. 04

Dated: 21.01.2020)

Subject: - Recovery of Rs. 35,100/- on account of wrong Pay Fixation

1. Sh. Devender Kuamr, Pump Operator

During the test check of the service book in r/o Sh. Devender Kumar, Pump Operator (DOJ: 01.06.1989) it has been observed that he was drawing the pay of Rs.9390+ 2400 (G.P.) in the pay scale of Rs.5200-20200 as on 01.07.2008. He was granted 2nd MACP on 01-06-2009 in pay scale of Rs.5200-20200 +2800 (G.P.) and his pay was fixed at Rs. 10130+2800 on 01-07-2009 instead of Rs.10120 + 2800 at the time of 2nd MACP as per Service Book. Detail as under:-

Particulars	Pay fixed after granting annual increment by the Division (in Rs.)	Pay to be fixed as suggested by the Audit (in Rs.)	Amt. to be recovered (in Rs.)
Existing pay in the pay scale of Rs.5200-20200 +2400(G.P.) on 01.07.2008	9390+2400=11790	9390+2400=11790	Rs. 1282/- (Annexure "A")
Pay fixed after grant of 2 nd MACP in PB 5200-20200G.P.2800 on 01-06-2009	9390+2800=12190	9390+2800=12190	
Pay after annual increment in 5200-20200 G.P. 2400 on 01-07-2009	9750+2800=12550	9750+2400=12150	
Pay after granting 2 nd MACP in PB 5200-20200 G.P. 2800 as on 01.07.2009 (Notional Increment)	10130+ 2800	10120 + 2800	
Pay as on 01.07 .2010 after annual Increment	10520 + 2800	10510 + 2800	
Pay as on 01.07.2011 after annual increment	10920 + 2800	10910 + 2800	
Pay as on 01.07.2012 after annual increment	11340 + 2800	11330+ 2800	
Pay as on 01.07.2013after Annual Increment	11770 + 2800	11760 + 2800	
Pay as on 01.07.2014 after Annual Increment	12210 + 2800	12200 + 2800	
Pay as on 01.07.2015 after Annual Increment	12660 + 2800	12650+ 2800	
Pay as on 01.01.2016 as per 7 th Pay Commission	40400	40400	

(II) Sh. Ram Niwas, Driver(DOJ: 01-06-1989)

During the test check of the service book in r/o Sh. Ram Niwas, Driver(DOJ: 01-06-1989) it has been observed that the Division fixed pay of Sh. Ram Niwas, Driver in compliance of Hon'ble CAT order dated 26-07-2013 in O.A. No. 969/2012 titled M/s Delhi Flood Control Majdoor Union & Others Vs Govt of NCT of Delhi & others further Engineer Officer-I to CE(I&FC) order no. CEF/EO-I/Driver/OA No. 969/2012/12607-721 dated 17.07.2014 and partial modification no. CEF/EO-I/Court case/OA No.969/2012/WCPl.I/14237-66 dated 12.08.2014 & on the recommendation of Departmental Promotion Committee the Motor Lorry Drivers working on work charged establishment of Irrigation and Flood Control Deptt. GNCT of Delhi in ordinary Grade of Rs. 950-1500/-(Pre-revised) are hereby promoted to the post of Motor Lorry Driver Special. Rate in the pay scale of Rs. 5000-8000(pre-revised)/Motor Lorry Driver Grade-I in the pay scale of Rs. 1320-2040/(pre-revised)/ 4500-7000(pre-revised)/ Motor Lorry Driver Grade-II in the pay scale of Rs. 1200-1800/(pre-revised)/ 4000-6000(pre-revised) respectively w.e.f. the date upon completion of 18yrs/15yrs/9yrs of service in ordinary grade respectively at par with the promotion scheme introduced for Staff Car Drivers by the GOI. Ministry of Personal, Public Grievance and Pension(DOPT O.M. No. 22036/1/92E-II(D) dated 30.11.1993 read with O.M. of even no. dated 27.07.1995 and O.M. No.43019/54/96/Estt(D) dated 15.02.2001.

The official was drawing the pay of Rs.3725/- in the pay scale of Rs.3050-75-3950-80-4590 as on 07.05.2005. His pay was fixed on 01-01-2006 at Rs. 4100/- instead of Rs.4000 at the time of fixation of pay in accordance with the above mentioned order as per Service Book. Detail as under:-

Particulars	Pay fixed after granting annual increment by the Division (in Rs.)	Pay to be fixed as suggested by the Audit (in Rs.)	Amt. to be recovered (in Rs.)
Existing pay in the pay scale of Rs.3050-75-3950-80-4590 on 07.05.2005	3725	3725	
Pay fixed as on 07-05-2005 in the pay scale of Rs.4000-100-6000	3800	3825	
Pay after one notional increment	3900	3925	
Pay as on 01-01-2006	4100	4000	
Pay as on 01-01-2006(Revised pay scale of Rs. 5200-20200 G.P. 2400 as per VI CPC	7630 + 2400	7440 + 2400	
Pay as on 01.07 .2006 after annual Increment	7930 + 2400	7740 + 2400	
Pay as on 01.07.2007 after annual increment	8240 + 2400	8050 + 2400	
Pay as on 01.07.2008 after annual increment	8560 + 2400	8370 + 2400	
Pay as on 01.07.2009 after Annual Increment	8890 + 2400	8700 + 2400	
Pay as on 01.07.2010 after Annual Increment	9230 + 2400	9040 + 2400	
			Rs. 33818/- (Annexure B)

Pay as on 01.07.2011 after Annual Increment	9580 + 2400	9390+ 2400
Pay as on 01.07.2012 after Annual Increment	9940 + 2400	9750+ 2400
Pay as on 01.07.2013 after Annual Increment	10310 +2400	10120 + 2400
Pay as on 01.07.2014 after Annual Increment	10700 + 2400	10500 + 2400
Pay after granting 2 nd MACP in PB 5200-20200 +2800 w.e.f. 07-05-2015	10700 + 2800	10500+2800
Pay as on 01-07-2015	11510 + 2800	11290 + 2800
Pay fixed as on 01-01-2016 as per VII CPC	37000	37000

HOO may recover the amount of Rs. 35,100/- from above officials after due verification of facts and figures and shown to audit. All other similar cases may also be reviewed on the basis of above observations.



27/c

**Due - Drawn Statement in r/o Sh. Devender Kumar, Pump Operator
From the period of 01.07.2009 to 31.12.2015**

Annexure A

MONTH	DUE						DRAWN						DIFFERENCE					
	BP	GP	DA	HRA	TOTAL	BP	GP/DP	DA	HRA	TOTAL	BP	GP	DA	HRA	TOTAL			
Jul-09	10120	2800	3488	3876	20284	10130	2800	3491	3879	20300	-10	0	-3	-3	-16			
Aug-09	10120	2800	3488	3876	20284	10130	2800	3491	3879	20300	-10	0	-3	-3	-16			
Sep-09	10120	2800	3488	3876	20284	10130	2800	3491	3879	20300	-10	0	-3	-3	-16			
Oct-09	10120	2800	3488	3876	20284	10130	2800	3491	3879	20300	-10	0	-3	-3	-16			
Nov-09	10120	2800	3488	3876	20284	10130	2800	3491	3879	20300	-10	0	-3	-3	-16			
Dec-09	10120	2800	3488	3876	20284	10130	2800	3491	3879	20300	-10	0	-3	-3	-16			
Jan-10	10120	2800	4522	3876	21318	10130	2800	4526	3879	21335	-10	0	-4	-3	-17			
Feb-10	10120	2800	4522	3876	21318	10130	2800	4526	3879	21335	-10	0	-4	-3	-17			
Mar-10	10120	2800	4522	3876	21318	10130	2800	4526	3879	21335	-10	0	-4	-3	-17			
Apr-10	10120	2800	4522	3876	21318	10130	2800	4526	3879	21335	-10	0	-4	-3	-17			
May-10	10120	2800	4522	3876	21318	10130	2800	4526	3879	21335	-10	0	-4	-3	-17			
Jun-10	10120	2800	4522	3876	21318	10130	2800	4526	3879	21335	-10	0	-4	-3	-17			
Jul-10	10510	2800	5990	3993	23293	10520	2800	5994	3996	23310	-10	0	-5	-3	-18			
Aug-10	10510	2800	5990	3993	23293	10520	2800	5994	3996	23310	-10	0	-5	-3	-18			
Sep-10	10510	2800	5990	3993	23293	10520	2800	5994	3996	23310	-10	0	-5	-3	-18			
Oct-10	10510	2800	5990	3993	23293	10520	2800	5994	3996	23310	-10	0	-5	-3	-18			
Nov-10	10510	2800	5990	3993	23293	10520	2800	5994	3996	23310	-10	0	-5	-3	-18			
Dec-10	10510	2800	5990	3993	23293	10520	2800	5994	3996	23310	-10	0	-5	-3	-18			
Jan-11	10510	2800	6788	3993	24091	10520	2800	6793	3996	24109	-10	0	-5	-3	-18			
Feb-11	10510	2800	6788	3993	24091	10520	2800	6793	3996	24109	-10	0	-5	-3	-18			
Mar-11	10510	2800	6788	3993	24091	10520	2800	6793	3996	24109	-10	0	-5	-3	-18			
Apr-11	10510	2800	6788	3993	24091	10520	2800	6793	3996	24109	-10	0	-5	-3	-18			
May-11	10510	2800	6788	3993	24091	10520	2800	6793	3996	24109	-10	0	-5	-3	-18			
Jun-11	10510	2800	6788	3993	24091	10520	2800	6793	3996	24109	-10	0	-5	-3	-18			
Jul-11	10910	2800	7952	4113	25775	10920	2800	7958	4116	25794	-10	0	-6	-3	-19			
Aug-11	10910	2800	7952	4113	25775	10920	2800	7958	4116	25794	-10	0	-6	-3	-19			
Sep-11	10910	2800	7952	4113	25775	10920	2800	7958	4116	25794	-10	0	-6	-3	-19			
Oct-11	10910	2800	7952	4113	25775	10920	2800	7958	4116	25794	-10	0	-6	-3	-19			
Nov-11	10910	2800	7952	4113	25775	10920	2800	7958	4116	25794	-10	0	-6	-3	-19			
Dec-11	10910	2800	7952	4113	25775	10920	2800	7958	4116	25794	-10	0	-6	-3	-19			
Jan-12	10910	2800	8912	4113	26735	10920	2800	8918	4116	26754	-10	0	-7	-3	-20			
Feb-12	10910	2800	8912	4113	26735	10920	2800	8918	4116	26754	-10	0	-7	-3	-20			
Mar-12	10910	2800	8912	4113	26735	10920	2800	8918	4116	26754	-10	0	-7	-3	-20			
Apr-12	10910	2800	8912	4113	26735	10920	2800	8918	4116	26754	-10	0	-7	-3	-20			
May-12	10910	2800	8912	4113	26735	10920	2800	8918	4116	26754	-10	0	-7	-3	-20			
Jun-12	10910	2800	8912	4113	26735	10920	2800	8918	4116	26754	-10	0	-7	-3	-20			
Jul-12	11330	2800	10174	4239	28543	11340	2800	10181	4242	28563	-10	0	-7	-3	-20			
Aug-12	11330	2800	10174	4239	28543	11340	2800	10181	4242	28563	-10	0	-7	-3	-20			
Sep-12	11330	2800	10174	4239	28543	11340	2800	10181	4242	28563	-10	0	-7	-3	-20			
Oct-12	11330	2800	10174	4239	28543	11340	2800	10181	4242	28563	-10	0	-7	-3	-20			

24c

Nov-12	11330	2800	10174	4239	28543	11340	2800	10181	4242	28563	-10	0	-7	-3	-20
Dec-12	11330	2800	10174	4239	28543	11340	2800	10181	4242	28563	-10	0	-7	-3	-20
Jan-13	11330	2800	11304	4239	29673	11340	2800	11312	4242	29694	-10	0	-8	-3	-21
Feb-13	11330	2800	11304	4239	29673	11340	2800	11312	4242	29694	-10	0	-8	-3	-21
Mar-13	11330	2800	11304	4239	29673	11340	2800	11312	4242	29694	-10	0	-8	-3	-21
Apr-13	11330	2800	11304	4239	29673	11340	2800	11312	4242	29694	-10	0	-8	-3	-21
May-13	11330	2800	11304	4239	29673	11340	2800	11312	4242	29694	-10	0	-8	-3	-21
Jun-13	11330	2800	11304	4239	29673	11340	2800	11312	4242	29694	-10	0	-8	-3	-21
Jul-13	11760	2800	13104	4368	32032	11770	2800	13113	4371	32054	-10	0	-9	-3	-22
Aug-13	11760	2800	13104	4368	32032	11770	2800	13113	4371	32054	-10	0	-9	-3	-22
Sep-13	11760	2800	13104	4368	32032	11770	2800	13113	4371	32054	-10	0	-9	-3	-22
Oct-13	11760	2800	13104	4368	32032	11770	2800	13113	4371	32054	-10	0	-9	-3	-22
Nov-13	11760	2800	13104	4368	32032	11770	2800	13113	4371	32054	-10	0	-9	-3	-22
Dec-13	11760	2800	13104	4368	32032	11770	2800	13113	4371	32054	-10	0	-9	-3	-22
Jan-14	11760	2800	14560	4368	33488	11770	2800	14570	4371	33511	-10	0	-10	-3	-23
Feb-14	11760	2800	14560	4368	33488	11770	2800	14570	4371	33511	-10	0	-10	-3	-23
Mar-14	11760	2800	14560	4368	33488	11770	2800	14570	4371	33511	-10	0	-10	-3	-23
Apr-14	11760	2800	14560	4368	33488	11770	2800	14570	4371	33511	-10	0	-10	-3	-23
May-14	11760	2800	14560	4368	33488	11770	2800	14570	4371	33511	-10	0	-10	-3	-23
Jun-14	11760	2800	16050	4500	35550	12210	2800	16061	4503	35574	-10	0	-11	-3	-24
Jul-14	12200	2800	16050	4500	35550	12210	2800	16061	4503	35574	-10	0	-11	-3	-24
Aug-14	12200	2800	16050	4500	35550	12210	2800	16061	4503	35574	-10	0	-11	-3	-24
Sep-14	12200	2800	16050	4500	35550	12210	2800	16061	4503	35574	-10	0	-11	-3	-24
Oct-14	12200	2800	16050	4500	35550	12210	2800	16061	4503	35574	-10	0	-11	-3	-24
Nov-14	12200	2800	16050	4500	35550	12210	2800	16061	4503	35574	-10	0	-11	-3	-24
Dec-14	12200	2800	16050	4500	35550	12210	2800	16061	4503	35574	-10	0	-11	-3	-24
Jan-15	12200	2800	16950	4500	36450	12210	2800	16961	4503	36474	-10	0	-11	-3	-24
Feb-15	12200	2800	16950	4500	36450	12210	2800	16961	4503	36474	-10	0	-11	-3	-24
Mar-15	12200	2800	16950	4500	36450	12210	2800	16961	4503	36474	-10	0	-11	-3	-24
Apr-15	12200	2800	16950	4500	36450	12210	2800	16961	4503	36474	-10	0	-11	-3	-24
May-15	12200	2800	16950	4500	36450	12210	2800	16961	4503	36474	-10	0	-11	-3	-24
Jun-15	12200	2800	16950	4500	36450	12210	2800	16961	4503	36474	-10	0	-11	-3	-24
Jul-15	12650	2800	18386	4635	38471	12660	2800	18397	4638	38495	-10	0	-12	-3	-25
Aug-15	12650	2800	18386	4635	38471	12660	2800	18397	4638	38495	-10	0	-12	-3	-25
Sep-15	12650	2800	18386	4635	38471	12660	2800	18397	4638	38495	-10	0	-12	-3	-25
Oct-15	12650	2800	18386	4635	38471	12660	2800	18397	4638	38495	-10	0	-12	-3	-25
Nov-15	12650	2800	18386	4635	38471	12660	2800	18397	4638	38495	-10	0	-12	-3	-25
Dec-15	12650	2800	18386	4635	38471	12660	2800	18397	4638	38495	-10	0	-12	-3	-25
TOTAL	877860	218400	829070	328878	2254208	878640	218400	829648	328803	2255491	-780	0	-577	75	-1282

✓

251

DUE AND DRAWN STATEMENT OF SH. RAM NIWAS, DRIVER FROM 1/1/2006 TO 31.12.2015 (ANNEXURE "B")																						
MONTH	DUE							DRAWN							NET PAYABLE							
	PAY	DP/GP	DA	CCA	HRA	TA	TOTAL	PAY	DP/GP	DA	CCA	HRA	TA	TOTAL	PAY	DP/GP	DA	CCA	HRA	TA	TOTAL	
Jan-06	7440	2400	0	0	0	0	9840	7630	2400	0	0	0	0	10030	-190	0	0	0	0	0	0	-190
Feb-06	7440	2400	0	0	0	0	9840	7630	2400	0	0	0	0	10030	-190	0	0	0	0	0	0	-190
Mar-06	7440	2400	0	0	0	0	9840	7630	2400	0	0	0	0	10030	-190	0	0	0	0	0	0	-190
Apr-06	7440	2400	0	0	0	0	9840	7630	2400	0	0	0	0	10030	-190	0	0	0	0	0	0	-190
May-06	7440	2400	0	0	0	0	9840	7630	2400	0	0	0	0	10030	-190	0	0	0	0	0	0	-190
Jun-06	7440	2400	0	0	0	0	9840	7630	2400	0	0	0	0	10030	-190	0	0	0	0	0	0	-190
Jul-06	7740	2400	203	0	0	0	10343	7930	2400	207	0	0	0	10537	-190	0	0	0	0	0	0	-190
Aug-06	7740	2400	203	0	0	0	10343	7930	2400	207	0	0	0	10537	-190	0	0	0	0	0	0	-190
Sep-06	7740	2400	203	0	0	0	10343	7930	2400	207	0	0	0	10537	-190	0	0	0	0	0	0	-190
Oct-06	7740	2400	203	0	0	0	10343	7930	2400	207	0	0	0	10537	-190	0	0	0	0	0	0	-190
Nov-06	7740	2400	203	0	0	0	10343	7930	2400	207	0	0	0	10537	-190	0	0	0	0	0	0	-190
Dec-06	7740	2400	203	0	0	0	10343	7930	2400	207	0	0	0	10537	-190	0	0	0	0	0	0	-190
Jan-07	7740	2400	608	0	0	0	10748	7930	2400	620	0	0	0	10950	-190	0	0	0	0	0	0	-190
Feb-07	7740	2400	608	0	0	0	10748	7930	2400	620	0	0	0	10950	-190	0	0	0	0	0	0	-190
Mar-07	7740	2400	608	0	0	0	10748	7930	2400	620	0	0	0	10950	-190	0	0	0	0	0	0	-190
Apr-07	7740	2400	608	0	0	0	10748	7930	2400	620	0	0	0	10950	-190	0	0	0	0	0	0	-190
May-07	7740	2400	608	0	0	0	10748	7930	2400	620	0	0	0	10950	-190	0	0	0	0	0	0	-190
Jun-07	7740	2400	608	0	0	0	10748	7930	2400	620	0	0	0	10950	-190	0	0	0	0	0	0	-190
Jul-07	8050	2400	941	0	0	0	11391	8240	2400	958	0	0	0	11598	-190	0	0	0	0	0	0	-190
Aug-07	8050	2400	941	0	0	0	11391	8240	2400	958	0	0	0	11598	-190	0	0	0	0	0	0	-190
Sep-07	8050	2400	941	0	0	0	11391	8240	2400	958	0	0	0	11598	-190	0	0	0	0	0	0	-190
Oct-07	8050	2400	941	0	0	0	11391	8240	2400	958	0	0	0	11598	-190	0	0	0	0	0	0	-190
Nov-07	8050	2400	941	0	0	0	11391	8240	2400	958	0	0	0	11598	-190	0	0	0	0	0	0	-190
Dec-07	8050	2400	941	0	0	0	11391	8240	2400	958	0	0	0	11598	-190	0	0	0	0	0	0	-190
Jan-08	8050	2400	1254	0	0	0	11704	8240	2400	1277	0	0	0	11917	-190	0	0	0	0	0	0	-190
Feb-08	8050	2400	1254	0	0	0	11704	8240	2400	1277	0	0	0	11917	-190	0	0	0	0	0	0	-190
Mar-08	8050	2400	1254	0	0	0	11704	8240	2400	1277	0	0	0	11917	-190	0	0	0	0	0	0	-190
Apr-08	8050	2400	1254	0	0	0	11704	8240	2400	1277	0	0	0	11917	-190	0	0	0	0	0	0	-190
May-08	8050	2400	1254	0	0	0	11704	8240	2400	1277	0	0	0	11917	-190	0	0	0	0	0	0	-190
Jun-08	8050	2400	1254	0	0	0	11704	8240	2400	1277	0	0	0	11917	-190	0	0	0	0	0	0	-190
Jul-08	8370	2400	1723	0	0	0	12493	8560	2400	1754	0	0	0	12714	-190	0	0	0	0	0	0	-190
Aug-08	8370	2400	1723	0	0	0	12493	8560	2400	1754	0	0	0	12714	-190	0	0	0	0	0	0	-190
Sep-08	8370	2400	1723	0	3231	1856	17580	8560	2400	1754	0	3288	1856	1856	17858	-190	0	0	0	0	0	-190
Oct-08	8370	2400	1723	0	3231	1856	17580	8560	2400	1754	0	3288	1856	1856	17858	-190	0	0	0	0	0	-190
Nov-08	8370	2400	1723	0	3231	1856	17580	8560	2400	1754	0	3288	1856	1856	17858	-190	0	0	0	0	0	-190
Dec-08	8370	2400	1723	0	3231	1856	17580	8560	2400	1754	0	3288	1856	1856	17858	-190	0	0	0	0	0	-190
Jan-09	8370	2400	2369	0	3231	1952	18322	8560	2400	2411	0	3288	1952	18611	-190	0	0	0	0	0	0	-190
Feb-09	8370	2400	2369	0	3231	1952	18322	8560	2400	2411	0	3288	1952	18611	-190	0	0	0	0	0	0	-190
Mar-09	8370	2400	2369	0	3231	1952	18322	8560	2400	2411	0	3288	1952	18611	-190	0	0	0	0	0	0	-190
Apr-09	8370	2400	2369	0	3231	1952	18322	8560	2400	2411	0	3288	1952	18611	-190	0	0	0	0	0	0	-190

246c

May-09	8370	2400	2369	0	3231	1952	18322	8560	2400	2411	0	3288	1952	18611	-190	0	-42	0	-57	0	-289
Jun-09	8370	2400	2369	0	3231	1952	18322	8560	2400	2411	0	3288	1952	18611	-190	0	-42	0	-57	0	-289
Jul-09	8700	2400	2997	0	3330	2032	19459	8890	2400	3048	0	3387	2032	19757	-190	0	-51	0	-57	0	-298
Aug-09	8700	2400	2997	0	3330	2032	19459	8890	2400	3048	0	3387	2032	19757	-190	0	-51	0	-57	0	-298
Sep-09	8700	2400	2997	0	3330	2032	19459	8890	2400	3048	0	3387	2032	19757	-190	0	-51	0	-57	0	-298
Oct-09	8700	2400	2997	0	3330	2032	19459	8890	2400	3048	0	3387	2032	19757	-190	0	-51	0	-57	0	-298
Nov-09	8700	2400	2997	0	3330	2032	19459	8890	2400	3048	0	3387	2032	19757	-190	0	-51	0	-57	0	-298
Dec-09	8700	2400	2997	0	3330	2160	20475	8890	2400	3952	0	3387	2160	20789	-190	0	-67	0	-57	0	-314
Jan-10	8700	2400	3885	0	3330	2160	20475	8890	2400	3952	0	3387	2160	20789	-190	0	-67	0	-57	0	-314
Feb-10	8700	2400	3885	0	3330	2160	20475	8890	2400	3952	0	3387	2160	20789	-190	0	-67	0	-57	0	-314
Mar-10	8700	2400	3885	0	3330	2160	20475	8890	2400	3952	0	3387	2160	20789	-190	0	-67	0	-57	0	-314
Apr-10	8700	2400	3885	0	3330	2160	20475	8890	2400	3952	0	3387	2160	20789	-190	0	-67	0	-57	0	-314
May-10	8700	2400	3885	0	3330	2160	20475	8890	2400	3952	0	3387	2160	20789	-190	0	-67	0	-57	0	-314
Jun-10	8700	2400	3885	0	3330	2160	20475	8890	2400	3952	0	3387	2160	20789	-190	0	-67	0	-57	0	-314
Jul-10	9040	2400	5148	0	3432	2320	22340	9230	2400	5234	0	3489	2320	22673	-190	0	-86	0	-57	0	-333
Aug-10	9040	2400	5148	0	3432	2320	22340	9230	2400	5234	0	3489	2320	22673	-190	0	-86	0	-57	0	-333
Sep-10	9040	2400	5148	0	3432	2320	22340	9230	2400	5234	0	3489	2320	22673	-190	0	-86	0	-57	0	-333
Oct-10	9040	2400	5148	0	3432	2320	22340	9230	2400	5234	0	3489	2320	22673	-190	0	-86	0	-57	0	-333
Nov-10	9040	2400	5148	0	3432	2320	22340	9230	2400	5234	0	3489	2320	22673	-190	0	-86	0	-57	0	-333
Dec-10	9040	2400	5148	0	3432	2320	22340	9230	2400	5234	0	3489	2320	22673	-190	0	-86	0	-57	0	-333
Jan-11	9040	2400	5834	0	3432	2416	23122	9230	2400	5931	0	3489	2416	23466	-190	0	-97	0	-57	0	-344
Feb-11	9040	2400	5834	0	3432	2416	23122	9230	2400	5931	0	3489	2416	23466	-190	0	-97	0	-57	0	-344
Mar-11	9040	2400	5834	0	3432	2416	23122	9230	2400	5931	0	3489	2416	23466	-190	0	-97	0	-57	0	-344
Apr-11	9040	2400	5834	0	3432	2416	23122	9230	2400	5931	0	3489	2416	23466	-190	0	-97	0	-57	0	-344
May-11	9040	2400	5834	0	3432	2416	23122	9230	2400	5931	0	3489	2416	23466	-190	0	-97	0	-57	0	-344
Jun-11	9040	2400	5834	0	3432	2416	23122	9230	2400	5931	0	3489	2416	23466	-190	0	-97	0	-57	0	-344
Jul-11	9390	2400	6838	0	3537	2528	24693	9580	2400	6948	0	3594	2528	25050	-190	0	-110	0	-57	0	-357
Aug-11	9390	2400	6838	0	3537	2528	24693	9580	2400	6948	0	3594	2528	25050	-190	0	-110	0	-57	0	-357
Sep-11	9390	2400	6838	0	3537	2528	24693	9580	2400	6948	0	3594	2528	25050	-190	0	-110	0	-57	0	-357
Oct-11	9390	2400	6838	0	3537	2528	24693	9580	2400	6948	0	3594	2528	25050	-190	0	-110	0	-57	0	-357
Nov-11	9390	2400	6838	0	3537	2528	24693	9580	2400	6948	0	3594	2528	25050	-190	0	-110	0	-57	0	-357
Dec-11	9390	2400	6838	0	3537	2528	24693	9580	2400	6948	0	3594	2528	25050	-190	0	-110	0	-57	0	-357
Jan-12	9390	2400	7664	0	3537	2640	25631	9580	2400	7787	0	3594	2640	26001	-190	0	-123	0	-57	0	-370
Feb-12	9390	2400	7664	0	3537	2640	25631	9580	2400	7787	0	3594	2640	26001	-190	0	-123	0	-57	0	-370
Mar-12	9390	2400	7664	0	3537	2640	25631	9580	2400	7787	0	3594	2640	26001	-190	0	-123	0	-57	0	-370
Apr-12	9390	2400	7664	0	3537	2640	25631	9580	2400	7787	0	3594	2640	26001	-190	0	-123	0	-57	0	-370
May-12	9390	2400	7664	0	3537	2640	25631	9580	2400	7787	0	3594	2640	26001	-190	0	-123	0	-57	0	-370
Jun-12	9390	2400	7664	0	3537	2640	25631	9580	2400	7787	0	3594	2640	26001	-190	0	-123	0	-57	0	-370
Jul-12	9750	2400	8748	0	3645	2752	27295	9940	2400	8885	0	3702	2752	27679	-190	0	-137	0	-57	0	-384
Aug-12	9750	2400	8748	0	3645	2752	27295	9940	2400	8885	0	3702	2752	27679	-190	0	-137	0	-57	0	-384
Sep-12	9750	2400	8748	0	3645	2752	27295	9940	2400	8885	0	3702	2752	27679	-190	0	-137	0	-57	0	-384
Oct-12	9750	2400	8748	0	3645	2752	27295	9940	2400	8885	0	3702	2752	27679	-190	0	-137	0	-57	0	-384
Nov-12	9750	2400	8748	0	3645	2752	27295	9940	2400	8885	0	3702	2752	27679	-190	0	-137	0	-57	0	-384
Dec-12	9750	2400	8748	0	3645	2752	27295	9940	2400	8885	0	3702	2752	27679	-190	0	-137	0	-57	0	-384
Jan-13	9750	2400	9720	0	3645	2880	28395	9940	2400	9872	0	3702	2880	28794	-190	0	-152	0	-57	0	-399

Feb-13	9750	2400	9720	0	3645	2880	28395	9940	2400	9872	0	3702	2880	28794	-190	0	-152	0	-57	0	-399
Mar-13	9750	2400	9720	0	3645	2880	28395	9940	2400	9872	0	3702	2880	28794	-190	0	-152	0	-57	0	-399
Apr-13	9750	2400	9720	0	3645	2880	28395	9940	2400	9872	0	3702	2880	28794	-190	0	-152	0	-57	0	-399
May-13	9750	2400	9720	0	3645	2880	28395	9940	2400	9872	0	3702	2880	28794	-190	0	-152	0	-57	0	-399
Jun-13	9750	2400	9720	0	3645	2880	28395	9940	2400	9872	0	3702	2880	28794	-190	0	-152	0	-57	0	-399
Jul-13	10120	2400	11268	0	3756	3040	30584	10310	2400	11439	0	3813	3040	31002	-190	0	-171	0	-57	0	-418
Aug-13	10120	2400	11268	0	3756	3040	30584	10310	2400	11439	0	3813	3040	31002	-190	0	-171	0	-57	0	-418
Sep-13	10120	2400	11268	0	3756	3040	30584	10310	2400	11439	0	3813	3040	31002	-190	0	-171	0	-57	0	-418
Oct-13	10120	2400	11268	0	3756	3040	30584	10310	2400	11439	0	3813	3040	31002	-190	0	-171	0	-57	0	-418
Nov-13	10120	2400	11268	0	3756	3040	30584	10310	2400	11439	0	3813	3040	31002	-190	0	-171	0	-57	0	-418
Dec-13	10120	2400	11268	0	3756	3040	30584	10310	2400	11439	0	3813	3040	31002	-190	0	-171	0	-57	0	-418
Jan-14	10120	2400	12520	0	3756	3200	31996	10310	2400	12710	0	3813	3200	32433	-190	0	-190	0	-57	0	-437
Feb-14	10120	2400	12520	0	3756	3200	31996	10310	2400	12710	0	3813	3200	32433	-190	0	-190	0	-57	0	-437
Mar-14	10120	2400	12520	0	3756	3200	31996	10310	2400	12710	0	3813	3200	32433	-190	0	-190	0	-57	0	-437
Apr-14	10120	2400	12520	0	3756	3200	31996	10310	2400	12710	0	3813	3200	32433	-190	0	-190	0	-57	0	-437
May-14	10120	2400	12520	0	3756	3200	31996	10310	2400	12710	0	3813	3200	32433	-190	0	-190	0	-57	0	-437
Jun-14	10120	2400	12520	0	3756	3200	31996	10310	2400	12710	0	3813	3200	32433	-190	0	-190	0	-57	0	-437
Jul-14	10500	2400	13803	0	3870	3312	33885	10700	2400	14017	0	3930	3312	34359	-200	0	-214	0	-60	0	-474
Aug-14	10500	2400	13803	0	3870	3312	33885	10700	2400	14017	0	3930	3312	34359	-200	0	-214	0	-60	0	-474
Sep-14	10500	2400	13803	0	3870	3312	33885	10700	2400	14017	0	3930	3312	34359	-200	0	-214	0	-60	0	-474
Oct-14	10500	2400	13803	0	3870	3312	33885	10700	2400	14017	0	3930	3312	34359	-200	0	-214	0	-60	0	-474
Nov-14	10500	2400	13803	0	3870	3312	33885	10700	2400	14017	0	3930	3312	34359	-200	0	-214	0	-60	0	-474
Dec-14	10500	2400	13803	0	3870	3312	33885	10700	2400	14017	0	3930	3312	34359	-200	0	-214	0	-60	0	-474
Jan-15	10500	2400	14577	0	3870	3408	34755	10700	2400	14803	0	3930	3408	35241	-200	0	-226	0	-60	0	-486
Feb-15	10500	2400	14577	0	3870	3408	34755	10700	2400	14803	0	3930	3408	35241	-200	0	-226	0	-60	0	-486
Mar-15	10500	2400	14577	0	3870	3408	34755	10700	2400	14803	0	3930	3408	35241	-200	0	-226	0	-60	0	-486
Apr-15	10500	2400	14577	0	3870	3408	34755	10700	2400	14803	0	3930	3408	35241	-200	0	-226	0	-60	0	-486
01-05-2015	2032	465	2822	0	749	3408	9476	2071	465	2866	0	761	3408	9571	-39	0	-44	0	-11	0	-95
to 6.5.2015																					
7.5.15 to	8468	2258	12120		3218	3408	29472	8629	2258	12302	0	3266	3408	29863	-161	0	-182	0	-48	0	-391
31.05.2015																					
Jun-15	10500	2800	15029	0	3990	3408	35727	10700	2800	15255	0	4050	3408	36213	-200	0	-226	0	-60	0	-486
Jul-15	11290	2800	16767	0	4227	3504	38588	11510	2800	17029	0	4293	3504	39136	-220	0	-262	0	-66	0	-548
Aug-15	11290	2800	16767	0	4227	3504	38588	11510	2800	17029	0	4293	3504	39136	-220	0	-262	0	-66	0	-548
Sep-15	11290	2800	16767	0	4227	3504	38588	11510	2800	17029	0	4293	3504	39136	-220	0	-262	0	-66	0	-548
Oct-15	11290	2800	16767	0	4227	3504	38588	11510	2800	17029	0	4293	3504	39136	-220	0	-262	0	-66	0	-548
Nov-15	11290	2800	16767	0	4227	3504	38588	11510	2800	17029	0	4293	3504	39136	-220	0	-262	0	-66	0	-548
Dec-15	11290	2800	16767	0	4227	3504	38588	11510	2800	17029	0	4293	3504	39136	-220	0	-262	0	-66	0	-548
Total	841440	214323	740537	0	316728.9	239696	2352725	858460	214323	752229	5100	321834.9	239696	2386543	-17020	-2340	-11692	0	-5105	0	-33818

231c

PARA NO.03

(Audit Memo 06 Dated: 22.01.2020)

Subject:- Recovery of GST amounting to Rs.14145/-

Section 51 of the CGST Act 2017 provides for deduction of tax by the Government Agencies (Deductor) or any other person to be notified in this regard, from the payment made or credited to the supplier (Deductee) of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees. The amount deducted as tax under this section shall be paid to the Government by deductor within ten days after the end of the month in which such deduction is made along with a return in FORM GSTR-7 giving the details of deductions and deductees. Further, the deductor has to issue a certificate to the deductee mentioning therein the contract value, rate of deduction, amount deducted etc. vide circular No.65/39/2018-DOR dated the 14th September, 2018 and the same order has been endorsed by Additional Commissioner, GST (State Tax), Department of Trade and Taxes, Vyapar Bhawan, Govt. of NCT of Delhi vide their letter No.F.3(201)/Policy-GST/2018/754 dated 28.09.2018. DDO are required to deduct tax at the rate of 1% for CGST and 1% for SGST (2% in case of IGST) at the time of payment to the supplier where the contract value exceeds 2.5 lakh. The amount deducted should be paid by 10th of the month succeeding in which deduction was made. DDO should also issue the certificate within five days from the date of deposit into government exchequer. The provision of TDS on GST are applicable from 01.10.2018 (Notification No.50/2018-Central Tax dtd.13.09.2018).

During the test check of voucher file , it has been observed that the division has not deducted TDS on GST at the rate on payment made to the supplier of taxable goods or services where the contract value exceeds 2.5 lakh which results recovery of Rs 14145/- Details as under:-

S.No	C.V.No. No.& Date	Vendor Name	Bill Amount (in Rs.)	Amt. to be recovered SGST @1% + CGST @1%
1.	CV-6/ 01.11.2018	M/s.Devansh Security Services GSTIN: 07AAFCD2048D1Z2	114222.60	2284
2.	CV-13/ 10.10.2018	M/s.Devansh Security Services GSTIN: 07AAFCD2048D1Z2	239499	4790
3.	CV18/ 11.10.2018	Sanjay Anand GSTIN: 07AEOPA4521J1ZM	107530	2151
4.	CV33/ 26.10.2018	M/s Balaji Sales & Engineering GSTIN: 07ABGPT4801R1Z2	166000	3320
5.	CV46/ 29.10.2018	M/s Balaji Sales & Engineering GSTIN: 07ABGPT4801R1Z2	80015	1600
Total			707266.6	14145

HOD/DDO may recover the amount of Rs.14145/- from vendors and be deposited into Government Account under intimation to audit. Reason for non deduction of GST and non-compliance of guidelines and deposit of TDS by the DDOs under GST law issued by Department of Trade and Taxes may be elucidated to audit. Other similar cases may also be reviewed under intimation to audit.

PARA NO. 04

(Audit Memo No. 07 Dated: 22.01.2020)

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

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

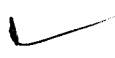
On the scrutiny of the record provided by the division, it is observed that during 2017-2019, the expenditure has been incurred through Hand receipts, Permanent Imprest and bills in r/o office stationery of division, circle and zonal office, hiring of vehicle, photocopy charges, Personal Claims, charges for Income Tax return filing charges, conveyance charges etc. On the scrutiny of paid vouchers, it has further been observed that various kinds of expenditure had been incurred in r/o the service provided in the Chief Office which has been charged to the work of the division.

S. No.	CV No. and date	Item	Name of work	Firm M/S.	Amount (in Rs.)
1.	4/04.05.2017	Conveyance	Repair & Maintenance of drainage	Ramesh Kohli, AAO	500
2.	5/04.05.2017	Conveyance	Repair & Maintenance of drainage	Sandeep, LDC	500
3.	6/04.05.2017	Conveyance	Repair & Maintenance of drainage	Sri Parkash	500
4.	20/23.06.2017	Umbrella & Briefcase	Repair & Maintenance of drainage	Malik Bag House-300 Travel.in -4300	4600
5.	7/04.07.2017	Stationery and keyboard	Repair & Maintenance of drainage	Kharbanda Book Store-300 Network Infotech-578 Haryana Book Depot-470	1348
6.	10/13.07.2016	Stationery, keyboard, pendrive, calculator, toner,	Repair & Maintenance of drainage	N.K. Enterprises-400 Garg Telecom & Mobile Shop-450 Kharbanda Store-300 Pyarelal -900	2050
7.	22/20.07.2017	Hire charges for Godrej Prima Typewriter	Repair & Maintenance of drainage	Universal Typewriter Co.	4200
8.	19/16.08.2017	Window AC Gas changing,	Repair & Maintenance of drainage	Nagi Refrigeration	3500
9.	58/31.08.2017	Office Stationery	Repair & Maintenance of drainage	Kendriya Bhandar	33862

10.	50/31.08.2017	Newspaper	Repair & Maintenance of drainage	V.P. Dwivedi,EE	2404
11	51/31.08.2017	Newspaper	Repair & Maintenance of drainage	Ramesh Kohli,AAO	2255
12..	52/31.08.2017	Newspaper	Repair & Maintenance of drainage	R.M. Gupta,AE	1635
13.	53/31.08.2017	Newspaper	Repair & Maintenance of drainage	B.M. Gupta,	1635
14.	53/31.08.2017	Newspaper	Repair & Maintenance of drainage	Pawan Kumar, ASW(M)	1640
15.	53/31.08.2017	Newspaper	Repair & Maintenance of drainage	D. S. Pokhriyal, AE	1960
16.	22/18.11.2017	Purchase of Briefcase	Repair & Maintenance of drainage	V.I.P.-3360 Repair of Almirah Lock-1600	4960
17.	25/21.12.2017	AMC of Computer	Repair & Maintenance of drainage	Network Infotech	9600
18.	20/17.11.2017	Repair & Maintenance of vehicle NO.DL4CAV3561	Repair & Maintenance of drainage	J.K. WORKSHOP-2770 J.K. WORKSHOP-540	3310
19.	27/17.01.2018	Office Stationery	Repair & Maintenance of drainage	Kendriya Bhandar	13996
20.	44/23.07.2018	Newspaper	Repair & Maintenance of drainage	Rakesh Kohli, AAO	975
21.	46/27.03.2018	Office Stationery	Repair & Maintenance of drainage	Kendriya Bhandar	18315
22.	50/28.03.2018	Processing Charges and uploading fees	Repair & Maintenance of drainage	Ultrasoft tech India	1630
23.	15/6.07.2018	Purchase of UPS and Extension board	Repair & Maintenance of drainage	Network Infotech	3068
24.	23/06.07.2018	Repair & Maintenance of vehicle NO.DL6CU-0666	Repair & Maintenance of drainage	Shree Shyam Automobiles	24303
25.	15/11.10.2018	Repair of Gypsy DL6CV-0666	Repair & Maintenance of drainage	Shree Shyam Automobiles	20085
26.	60/30.05.2018	Repair & Maintenance of vehicle NO.DL6CU-0666	Repair & Maintenance of drainage	Shree Shyam Automobiles	8848
27.	61/30/03/2018	Processing Charges and uploading fees	Repair & Maintenance of drainage	Ultrasoft tech India	16618
28.	58/30.08.2018	Office Stationery	Repair & Maintenance of drainage	Batra Sales Corpn.	13354
29.	3/07.03.2019	News Paper	Repair & Maintenance of drainage	Sh. Pawan Kumar,A.E.	3570
30	4/07.3.2019	News Paper	Repair & Maintenance of drainage	Sh. B.M.Gupta,A.E.	3570
31.	5/07.03.2019	News Paper	Repair & Maintenance of drainage	Sh. Rakesh Mohan Gupta, A.E.	3555
32.	11/07.03.2019	News Paper	Repair & Maintenance	Sh. D.S.Pokhiyal,	3570

			of drainage	A.E.	
33	31/25.03.2019	TDS Filling	Repair & Maintenance of drainage	S.K.Mishra & Associates	13100
34.	37/26.03.2019	Purchase of Bags	Repair & Maintenance of drainage	Malhotra Leathers	7300
35.	60/26.03.2019	Purchase of Stationery	Repair & Maintenance of drainage	Kendryia Bhandar	45541
TOTAL					281857

The expenditure incurred Rs.2, 81,857/- for the period 2017-19 has been charged to work which is irregular, the division may regularize expenditure from the Finance Department and other similar cases may also review under intimation to audit



PARA NO. 05

(Audit Memo. No.9 Dated: 23.01.2020)

Subject: Unauthorized payment towards the maintenance of the Vehicle No. DL-6CU-0666 Gypsy and vehicle No.DL4CAV 3561.

During the test check of repair & maintenance bills, it has been noticed that these vehicles are getting repaired by the unit but the guidelines/instructions issued by Delhi Government for running and maintenance of vehicles are not being observed. Following irregularities have been noticed.

As per the procedure the government vehicle are first to send to Technical Officer of Transport Department, GNCT of Delhi who will inspect the vehicle and on the basis of inspection he will recommend the work in the vehicle. Then the vehicles are sent to the authorized workshop of Delhi Govt. for repair & maintenance /service etc. as recommended by the T.O. after getting the work at vehicle, it is sent to the TO again with the copy of the bill so that he can inspect the vehicle. Then on the basis of the inspection TO will verify the bill of the workshop. If the work was not as per his recommendation then he can even reduce the bill amount or send the vehicle again to workshop for getting the work again.

Further, as per instructions circulated by Delhi Government HOD has been vested full powers for the repairs, whereas HOO has been authorized repairs up to Rs.15000/- per annum per Light Motor Vehicle. From the relevant vouchers of above vehicles it has been noticed that an amount of Rs. 92722/- was incurred on the repair of vehicle No.DL-6CU-0666 Gypsy and Rs.20250/- was incurred on the repair of vehicle No.DL4CAV 3561 during the audit period. As per instructions on the subject the expenditure beyond Rs. 15000/- should have been got sanctioned from the HOD of the concerned unit but the HOO did not bother to send the repair proposal and bills to HOD and all the bills were passed by himself which was against the instructions/guidelines issued by Delhi Government. A statement showing the work done is given here with for ready reference:-

Bill No. & Date	Vehicle No.	Name of Work/Part	Amount	Name of the Workshop Remarks
17/21-06-2017	DL-6CU-0666 Gypsy	Repair & fitting o items like steering box, coil, shaft cross and gear oil, horn repair , kamani, engine oil, filter kit rubber	29550	M/s India Motors, BC-2, Mangol puri Indl area, Phase-II, Delhi
14/09/03/2018	DL-6CU-0666 Gypsy	General Service, Oil Filter, Petrol Filter, coolant etc.	9609	Shree Shyam Automobiles, Timarpur, Near Mall Road authority
23/06-07-2018	DL-6CU-0666 Gypsy	Repairs on Engine Mounting changing charges , FM Radio new fitting charges , wheel cover, cunistor	24303	Shree Shyam Automobiles, Timarpur, Near Mall Road authority

60/30-08-2018	DL-6CU-0666 Gypsy	Repairs on Door machine changing charges, ignition coil MPFI ,Door Machine RH	8848	Shree Shyam Automobiles, Timarpur, Near Mall Road authority
13/11-10-2018	DL-6CU-0666 Gypsy	Clutch overhauling charges, Horn check and changing charges, AC Fan belt new fitting charges, clutch wire	20412	Shree Shyam Automobiles, Timarpur, Near Mall Road authority
4/25.04.2017	DL4CAV 3561	Supply of tyres & tubes	20250	New Quality Tyres CB- 203, Ring Road, Naraina, Delhi
Total			112972	

All the expenditure incurred on the repairs of vehicles beyond Rs. 15000/- during the audit period 2017-2019 may be got regularized under the orders of competent authority under intimation to audit and other similar cases may also review under intimation to audit

PARA NO. 06

(Audit Memo No. 12 Dated :24.01.2020)

Sub: Excess Staff deputed against the Nil Sanctioned Posts.

During the scrutiny of records of sanctioned posts of Mechanical Division No.-I , it has been observed that there are no sanctioned post of Khalasi/Chowkidar, Operator, Driver, Typist W/Asstt. , Sweeper of work charged staff whereas the Division is drawing salary in respect of 30 work charged staff against nil sanctioned post in the Division.

Division may take necessary steps to remove the above discrepancies under intimation to Audit

Subject: - Irregularities in the purchase procedure of Mechanical Division – I during audit period.

Rule 173 of General Financial Rules, 2017 (formerly Rule 157 of GFR 2005) stipulates that all Government purchases should be made in a transparent, competitive and fair manner, to secure best value for money. One of the measures for ensuring the above prescribed rules is the specifications of the required goods should be clearly stated without any ambiguity so that the prospective bidders can send meaningful bids. In order to attract sufficient number of bidders, the specification should be broad based to the extent feasible. Efforts should also be made to use standard specifications which are widely known to the industry.

Order No.F.10(9)/2008/IT/P.II/7946-63 dated 22.11.2009, wherein it has been laid down that e-Procurement system should be compulsorily implemented by all the Department for all tenders over Rs.2 lakh in respect of procurement of goods, service etc.

Further, as per Rule 157 of GFR-2017 (formerly Rule 148 of GFR 2005) and Clause 2.2.2 of Manual on Policies & Procedure for Purchase of goods issued by the Finance Department, Govt. of NCT of Delhi, a demand for goods should not be split into small quantities for the sole purpose of avoiding the necessity of taking approval of the higher authority required for sanction of the purchase of the original demand.

During the test check of record related to Mechanical Division – I, Nangloi, Delhi for the audit period 2017-19, it has been observed that the division had incurred expenditure without codal formalities of GFR2017 & CPWD Manual, 2014..

During the scrutiny of some other bills (as per details given below), it seems that demand was split to avoid the codal formalities of GFR,2017 as well as CPWD Manual 2014.

S.No.	Name of M/S.	No. & Date	Amount (in Rs.)	Remarks
1.	Purchase of Stationery from Kendriya Bhandar	27/ 17.01.18	13996/-	1. No supply order attached 2. No quotation found with voucher 3. Certificate as required under Rule-154 of GFR-2017. Manual invoice provided. It seems the unit has not followed the guidelines under the Rule-149 of GFR-2017
2.	Purchase of Stationery from Kendriya Bhandar	58/ 31.08.2017	33862/-	1. No supply order attached 2. No quotation found with voucher 3. 4. Certificate as required under Rule-155 of

				GFR-2017. Manual invoice provided. It seems the unit has not followed the guidelines under the Rule-149 of GFR-2017
3.	Purchase of Stationery from Kendriya Bhandar	46/ 27.03.18	18315/-	1. No supply order attached 2. Certificate as required under Rule-154 of GFR-2017. Manual invoice provided. It seems the unit has not followed the guidelines under the Rule-149 of GFR-2017
4.	Purchase of Stationery from Kendriya Bhandar	60/ 26.03.19	45541/-	1. No supply order attached 2. Certificate as required under Rule-155 of GFR-2017. Manual invoice provided. It seems the unit has not followed the guidelines under the Rule-149 of GFR-2017

During the scrutiny of the records of Mechanical Division – I , Nangloi, Delhi, no files were produced to audit for the audit period 2017-2019. It came to the notice that files were not being maintained as there was no practice of doing so. Note sheet was never used for initiating the proposal and obtaining the approval of the competent authority on the purchase of the contingency items, to repair the office furniture, computer etc. or any other instructions/guidelines which should be recorded in the files. Only bills without sanctions were produced before the audit for scrutiny. It could not be ascertained by the audit from where the proposals initiated and under whose competency it falls. The Joint Secretary (Finance), Finance(Accounts) Department, Govt. of NCT of Delhi issued a letter No. F.20/08/2017/AC/JSFINA/718-724 dated 24.08.2017 that the procedures as enumerated under Rule 149 of GFR 2017, which stipulates that the procurement of Goods and Services by Ministries or Departments will be mandatory for goods or Services available on GEM and shall scrupulously be followed by all Pr. Secretaries/Secretaries/HODs, Govt. of NCT of Delhi for procurement of goods and services .

File be maintained by the office while initiating any proposal for purchase of the contingency items, compute maintenance & repair and maintenance of the vehicles, Pump Set etc., .So that it can be ascertained whether the proposals so made are as per the provisions of GFR or not.

Apart from the above, the following discrepancies have been noticed as under:

Certificate required under Rule 154 of GFR-2017 (Purchase of goods up to Rs.25000)

As per Rule 154 of General Financial Rules, 2017, (formerly Rule 145 of GFR 2005) the goods upto the value of Rs. 25000/- can be purchased without inviting quotations, but a certificate that "I _____ am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price" is required to be recorded by the competent authority. But no such certificate found recorded during the scrutiny of vouchers for the year 2017-18 to 2018-19.

As per rule 155 of General Financial Rules 2017 (Formerly Rule 146 of GFR 2005), purchase of goods costing above Rs.25000/- and upto Rs.2, 50,000/- may be made on the recommendations of duly constituted Local Purchase Committee. Before recommending place of the purchase order, the members of the committee are jointly required to record above mentioned certificate. But no such certificate found recorded.

Scrutiny of records revealed that the above said purchase has been completely violated by the division and the purchases have been made against norms of GFR. It has also been observed that in the vouchers, neither the same were marked as **paid and cancelled** as per receipts and payments rules.

As per CPWD Manual 2014, the EE/DDH has empowered to purchase for local purchase of petty stationery stores is Rs. 20,000/- per annum. The EE has purchased the stationery items beyond limit of Rs. 20,000/-

All the expenditure incurred on the purchase of stationery beyond Rs. 20000/- during the audit period 2017-2019 may be got regularized under the orders of competent authority and other similar cases may also review under intimation to audit



PARA NO. 08

(Audit Memo. No. 15 Dated: 27.01.2020)

Subject: -Irregular expenditure on deployment of Contractual staff in division office without approval of Competent Authority.

As per the instructions of Administrative Reforms Department, Government of NCT of Delhi, for awarding the work relating to security, the staff requirement should be firmed up by the departments in consultation with AR and Finance Department, beforehand.

As per O.M. No. F.8/3/2010-AC/usfa/41-44 dated 12.03.2015 issued by Principal Secretary (Finance), Finance Department, Govt. of NCT of Delhi related to enhance and delegate the financial powers to HODs and Administrative of the Departments of Government of NCT of Delhi wherein it is clearly mentioned that the HOD has full empowered to engagement of outsource staff with subject to – Prior approval of Finance Department's approval is required the first time with reference to the number of persons to be engaged on outsourced basis as per the sanctioned strength/AR approved norms, but FD's approval is not required for further engagement of same number of persons in subsequent years of the contract..

During the test check of Work order register of Division for the year 2017-19 revealed that contractual staffs were deployed in the division. The Dy. Secretary (Finance), Finance Department, Govt. of NCT of Delhi issued a copy of minutes of 2nd meeting of the Expenditure Finance Committee vide letter no. F2(4)/2012-13/Fin./E-IV/1098-1122 dated 11.12.2012 , it was clearly mentioned that at Sl. No. 19 (i) that the Administrative Department shall take necessary procedural action (including obtaining required approvals for creation of posts) and for revenue components regarding operation & management and maintenance for the machines in a time barred manner.

Sl. No. 20 (ii) Revenue expenditure of approximately Rs. 21.00 lakh per month on operating staff besides POL ad maintenance of the achiness. However, while engaging the operational and maintenance staff rot the proposed machines, the Administrative Department should prefer outsourcing route (arranged through competitive bidding) instead of recruiting regular staff, provided ti was more economical and suitable for the purpose.

On the basis of minutes, the Engineer Officer –I, has issued a vide letter no. CEF/EO-1/Appointment/Contract 6681-6683 dated 2.04.2013 regarding requirement & availability of staff in Mech. Division of I & FC Department. Subject to the instruction of Finance (Expenditure-IV) Department, Govt. of NCT of Delhi i.e. para-50 which is reproduced as under for taking necessary action accordingly.” **In this regard, it is submitted that since the department has procured modern machines for desilting work, it may be advised to engage specialized agency to handle it and make optimal use of machines instead of engaging causal labours. Therefore department may be advised to explore possibility to award work to agency instead of hiring workers”.**

The details are as under:-

S.No.	Division	Operator	Mechanic	Asstt. Filter	Filter	Khallasi/Chowkidar/Helper
1.	MD-I	03 Nos.	02 Nos.	03 Nos	-----	12 Nos.
2.	MD-II	02 Nos.	01 Nos.	-----	02	10 Nos.
3.	MD-III	01 Nos.	-----	-----	-----	22 Nos.
Total		06 Nos.	03 Nos.	03 Nos.	02	44 Nos.

The division has deployed the contractual staff for the following sub-divisions which exceeds the no. of contractual staff deployed as per above mentioned letter. The details are as under:-

S. NO.	Division	No. of Contract staff		Name of Agency
		Designation	No. of Employee	
1.	Sub-Division No.1	Operator Mechanic Khallasi/Chowkidar	02 Nos. 01 No. 12 Nos.	M/s Divine Security Services
2.	Sub-DivisionNo.-II	Operator Mechanic Non Technical Supervisor Khallasi/Chowkidar	03 Nos. 01 Nos. 01 Nos. 15 Nos.	M/s Rakshak Securities (P)Ltd.
3.	Sub-DivisionNo.-III	Operator Non Technical Supervisor Khallasi/Chowkidar	04 Nos. 01 No. 10 Nos.	M/s Devine Security Services
Total			50	Excess Staff Deployed Operator- 06 Khallasi/Chowkidar- 25 Non-Technical Supervisor-2

The following observations are made in this regard:-

1. No approval or concurrence of AR/Finance Department had been obtained for deployment of such additional personnel. Expenditure incurred on the deployment of private security and outsourced staff unauthorized aggregated to Rs.10583472/- during the period 2017-19.
2. The entire expenditure incurred on the deployment of contractual staff was charged to Repair & Maintenance –Drainage was irregular as expenditure on deployment of contractual staff cannot be treated as part of annual maintenance work expenditure.
3. Non adherence to the provision of GFR, 2017 and instructions of GOI while procuring goods and services from GEM (Ref. letter no. F.20/08/2017/AC/jsfina/1324-1431 dated 25.10.2017 issued by Jt. Secy., Finance Department, Govt. of NCT of Delhi)

HOO may take action to obtain the concurrence from Finance Department for enhance of no. of outsource person under intimation to audit. Similar cases may also be reviewed on the basis of above observations.

PARA NO.09

(Audit Memo No. 11

Dated :24.01.2020)

The following records have not been produced to the audit for audit period 2017-2018 to 2018-2019

Subject: -Non-production of records

Following records may be produced for scrutiny of Audit:

1. Non Consumable Stock Register
2. Unserviceable Stock Register
3. Telephone/Water/Electricity Register
4. LTC/ Tuition Fee Register of Regular staff
5. Log Book/ History Sheet of vehicles along with GPS related documents
6. Property Register
7. Bill Register
8. Machine & Equipments Register with Log Book
9. AMC Files
10. Condemnation Files
11. TR -5 Stock Register

2011-12 to 2016-17

1. Stock Registers(Non-consumable & Consumables).
2. Spouse information
3. Property Register
4. Stock Register of Materials, Tools & Plants.


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

TAN 1

(Audit Memo No. 02

Dated : 17.01.2020)

Subject :- Improper maintenance of Pay Bill Registers.

During the test check of the PBRs maintained by the Executive Engineer, Mechanical & Work Shop Division No. 1 (I. & F.C.D.), Nangloi, Delhi -110041 for the Audit period 2017-2019 following irregularities have been noticed:-

1. 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.
2. 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.
3. Each entry in the PBR should be signed by the DDO which has not been done.
4. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
5. Cutting / Overwriting is strictly prohibited in the official record but it has been found to the contrary.

Necessary steps should be taken to avoid the above discrepancies and be shown to next audit

✓

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

On perusal of Service Book of the staff of Office of the division for the Audit period 2017-19, it has been found that entry of Aadhaar Number has not been made in the Service Book of staff 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 be made so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.

(B) **Improper maintenance of S/Books:**

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

(1) **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.

(2) **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.

(3) **GPF No. not recorded:**

GPF No. has not been recorded in several cases.

(4) **Photo not attested by HOO**

Photograph pasted on the front page of the Service Book should be attested by Head of Office. But in some of the Service Books, photograph has not attested by HOO.

(5) **Signature of Govt. servant at the time of annual increment**

At the time of grant of annual increment, the signature of Govt. servant at column no. 8 is required to be taken. But it is not been recorded in the service book.

(6) **Leave record not updated**

Leave record has not been updated in some service books.

✓

Sub: Improper maintenance of Cash Book.

During the test check of Cash Book in r/o the division, the following irregularities have been noticed:-

1. **Improper Physical Verification Certificate:-** The Certificate of Physical Verification and Summary of undisbursed amount given in the Cash Book during the audit period is improper. The Certificate of Physical Verification of Cash will normally be in the following form: "Certified that Cash amounting to Rs. _____ (Rupees _____ only) has been physically verified and found correct as per the balances recorded in the Cash book.
2. **No independent checking:-** The totals are required to be checked by a person other than the writer of the Cash Book.
3. **No surprise check conducted:-** Surprise Physical Verification of cash is required to be conducted at periodical intervals by the DDO as per Rule 13(iii) of CGA(R&P) Rules, 1983 but has been found to the contrary. Elucidate reasons.
4. (i) The following TR has been cancelled without any reason:

TR No. and Date	Name	Amount	Remarks
69 dt. Nil	Anil Kumar	12692	Cancelled without any reason, Counterfoil is distorted and is not signed by the authority and also original payer receipt is not attached.

(ii) For all money received, receipts in the prescribed form GAR-6 should be issued and it should be ensured that such receipts have duly been entered in the cash book. Some instances are given below:

- (a) An amount of Rs. 30000/- is received on 01/11/2017 vide TR No.65 but entered in cash book on 09/11/2017.
- (b) TR No. 67 dated 23/11/2017 amounting to Rs. 12272/- is not entered in cash book. However, the same has been deposited in Bank on 24/11/2017.
- (c) Cash amounting to Rs. 30000/- received on 04/06/2017 vide TR No.72 but entered in cash book on 18/07/2018.
- (d) TR No.79 & 80 issued on 31/01/2018 and 07/03/2019 respectively but entered in cash book on 06/05/2019.

Necessary steps should be taken to avoid the above discrepancies and be shown to next audit.

✓

(C) Verification and communication of qualifying service after 18 years of service or 5 years before retirement: 7/c

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

Details of Staff whose retirement is within 5 years and completed 18 years of service

S. No.	Name & Design. Of the officer (Sh/Smt.....)	DOB	Date of Appointment	Date of Retirement
1.	Ved Parkash, Pump Operator	01.05.1964	04.06.1989	30.04.2024
2.	Bijender Singh, Tubewell operator	28.02.1961	01.06.1989	28.02.2021
3.	Ram Niwas, Driver	11.11.1963	01.06.1989	30.11.2023
4.	Devender Kumar, Pump Operator	01.02.1965	01.06.1989	28.02.2005
5	Kanta Devi, Non-Peon	15.12.1963	20.07.2001	31.12.2023

Necessary steps should be taken to avoid the above discrepancies and be shown to next audit.

(Audit Memo No. 13 Dated :24.01.2020)

Sub. : **Irregularities in Measurement Book**

As per Section 7.1 of CPWD Manual 2014 -

(1) Expenditure on the construction or maintenance of a work may be divided broadly into two classes, viz.

(i) Cash

(ii) Stock Charges. In addition to the main charges, there are other charges affecting the cost of work. For example, there may be charges incurred in other Divisions, Departments or Government, materials received from them or services rendered by them, or there may be cash receipts such as are taken in reduction of expenditure in accordance with the rules. To account for all these charges affecting the cost of work, separate accounts are maintained in Sub-Division/Divisional Offices for recording

(i) the cost of individual works, and (ii) the transactions of individual Contractors/Suppliers. These are known as works accounts. The accounts of manufacture operations and non-government works are maintained in the same manner as for Government works.

(2) Cash charges of works consist of payments to

(i) labourers and members of the work-charged establishment of their wages, and

(ii) contractors and others for work done or other services rendered. The cost of materials procured specially for work is charged to the accounts of works by transfer credit to the "Material Purchase Settlement Suspense Account". The payments to suppliers are governed by the same rules as payments to contractors for work done

(3) The payments to the work charged staff are made monthly in the same manner as it is made to the regular staff but on a different bill form CPWA 29, and are charged direct to the work on which the labour is actually employed.

(4) The payments to contractors and others for the work done or other services rendered are made on the basis of measurements recorded in the Measurement Book. Subsidiary instructions regarding maintenance of the measurement books including standard Measurement Books and review of measurement books are given in subsequent paras here under.

Section 7.2 of CPWD Manual 2014 - Writing of Measurement Book

(1) The measurement book is the basis of all accounts of quantities whether of works done by Contractors or by labourers employed departmentally, or materials received. It should be so written that the transactions are readily traceable.

(2) These books should be considered as very important accounts records and maintained very carefully and accurately as these may have to be produced as evidence in a court of law, if and when required.

7.3 Register of Measurement Books

(1) All the Measurement Books belonging to a Division should be numbered serially. A register should be maintained in form CPWA 92 showing the serial number of each book, on receipt, Sub-Division to which it is issued, the date of issue, date of its return to the Divisional Office and date of its record after the required review in the Divisional Office has been completed.

(2) A similar register should be maintained in the Sub-Divisional Office showing the names of persons, i.e. Assistant Engineer/ Junior Engineer, to whom the Measurement Books are issued.

✓

7.4 Transfer of Measurement Books

(1) The Measurement Books that are no longer required to be used in the Sub-Division or with the Junior Engineer should be withdrawn promptly even though not completely written up and reissued.

(2) When an Assistant Engineer or Junior Engineer in charge of the work or stores is transferred he should hand over the Measurement Books issued to him to his successor and these should be shown as received back from him and re-issued to the relieving Officer. The transfer should also be recorded in the Measurement Book after the last entry in each book under dated signature of the relieving Officer and relieved Officer.

7.5 Recording of measurements

(1) Entries at commencement of measurements Each set of measurements to be recorded should commence with entries stating:

(i) In the case of bills for works done:

(a) Full name of work as given in the agreement/estimate.

(b) Location of work.

(c) Name of contractor.

(d) Number and date of agreement.

(e) Date of written order to commence work.

(f) Date of actual completion of work.

(g) Date of recording measurements.

(h) Reference to previous measurements.

(ii) In the case of bills for supply of materials:

(a) Name of supplier.

(b) Number and date of supply order/agreement.

(c) Purpose of supply in one of the following forms as applicable to the case:

(i) Stock (for all supplies for stock purpose).

(ii) "Purchase" for direct issue to the work (full name of the work as given in the estimate shall be mentioned).

(iii) "Purchase" for (full name of work as given in estimate) for issue to contractor on..... :

(d) Date of written order to commence the supply.

(e) Date of actual supply.

(f) Date of recording measurements.

(2) Writing of abstract

(i) A suitable abstract should then be prepared which should collect in the case of measurements for works done, the total quantities of each distinct item of work relating to each sanctioned sub-head. The measurement books meant for this purpose contain pages in singleton. Details of quantities, rate and amount of each item for every bill are entered in this Measurement Book in a tabular form.



3/c

(ii) For recording measurements and also for preparing abstract, the agreement item No., both in words as well as in figure, should be given neatly along with description of the item in full or in abbreviated form.

(3) Nomenclature of item

(i) In case of extra/substituted item of work that is not covered in the agreement, the full nomenclature shall be reproduced in the Measurement Book and the bill form.

(ii) The full nomenclature of the items shall be adopted in preparing abstract of final bill in the Measurement Book and also in the bill form for final bills.

(4) Cross reference in case of running account bill If the measurements are taken in connection with a running contract, a reference to the last set of measurements, if any, should be given.

(5) Recording of date of completion

(i) If the entire job or contract has been completed, the date of completion should be duly recorded.

(ii) If the measurements taken are the first set of measurements on a running account, or the first and final measurements, this fact should be suitably noted against the entries in the Measurement Book, and in the latter case, the actual date of completion should be recorded.

(6) **Neat recording of measurements** All measurements should be recorded neatly in the Measurement Book.

(7) **Signature of the contractor** The signature of the contractor or his authorised representative should be obtained in the Measurement Book for each set of measurements.

(8) **Measurements in ink** The measurements shall be recorded in ink.

(9) Making corrections in measurements

(i) No entry shall be erased or overwritten. If a mistake is made, it should be corrected by crossing out the incorrect words or figures and inserting the correction. The correction thus made shall be initialed and dated by the officer recording/checking measurements.

(ii) When any measurements are cancelled or disallowed these must be endorsed by the dated initials of the Officer ordering the cancellation or by a reference to his orders, initialed by the Officer who made the measurements, the reasons for cancellation being also recorded.

(10) Page numbering

(i) The pages of the Measurement Books should be machine numbered.

(ii) Entries should be recorded continuously and no blank page left or torn out. Any pages or space if left out blank inadvertently should be cancelled by diagonal lines, the cancellation being attested and dated.

(11) **Recording of measurements only by authorised persons** All items of work in a project irrespective of their cost shall be measured and recorded by the Junior Engineer-in-charge of the work. It is, however, open to the Assistant Engineer or the Executive Engineer to record measurements for any particular item of work himself

(12) Measurement of repetitive works In case of works of repetitive type, detailed measurements of 20% of the total number of units, subject to a minimum of 20 units, need only be recorded.

(13) Certification of measurements The person recording the measurements should record a dated certificate "Measured by me" over his full signature in the Measurement Book.

✓

2/c

During the test check of Measurement Book (M.B. No. 409) of the sub division-III, it has been revealed that details of payment have not been mentioned properly i.e. Supplier Name, Details of items, Old voucher pertains of Nov. 16 to Feb. 2017 entered in 30.08.2017 etc.

Necessary steps should be taken to remove the above discrepancies and compliance be shown to next audit.

✓

Subject: Improper maintenance of Consumable Stock Register and MAS Register.

On test check of Consumable Stock Registers for the period 2017-19 of the Division, the following irregularities have been pointed out.

(I) Improper maintenance of stock registers as required under GFR -41:-

Under Rule 211 of GFR,2017 (formerly Rule 190 of GFR 2005),the Officer-in-charge of stores shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and materials in his charge making it possible at any point of time to check the actual balances with the book balances. Consumables such as office stationery etc. should be maintained according to the Form GFR -23.

But scrutiny of above mentioned stock registers revealed that registers have not been maintained in the proper format as required in GFR-23, in the absence of which actual opening and closing balances could be worked out.

(II) Non Physical verification of stock registers:-

Under Rule 213 of GFR, 2017 (formerly Rule 192 of GFR 2005)- Physical Verification of all Consumable items should be made at least once a year and the outcome of the verification recorded in the corresponding register.

Scrutiny of stock registers maintained in the Sub-Divisions, it is observed that physical verification of Consumable items was not done. Whereas as per GFR Rule, 213-

(III) Page counting Certificate:-

Page counting certificate has not been recorded on the first page of the Stock Register and signed by the In-Charge.

(IV) Alphabetical Index:- Alphabetical Index in the beginning of the Stock Register has not been maintained which is irregular.**(V) Miscellaneous:- Progressive balance after each issue should be signed by the officer concerned.****(VI) Under Rule 208 of GFR 2017, while receiving goods and materials from a supplier, the officer-in-charge of stores should refer to the relevant contract terms and follow the prescribed procedure for receiving the materials.**

All materials shall be counted, measured or weighted and subject to visual inspection at the time of receipt to ensure that the quantities are correct, the quality is according to the required specifications and there is no damage or deficiency in the materials. Technical inspection where required should be carried out at this stage by Technical Inspector or Agency approved for the purpose. An appropriate receipt, in terms of the relevant contract provisions may also be given to the supplier on receiving the materials.

Necessary steps should be taken to remove the above discrepancies and compliance be shown to next audit.


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