

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

**AUDIT REPORT OF OFFICE OF E.E. FLOOD CONTROL DIVISION-VII (I&F.C.D.)
SECTOR 15, ROHINI NEW DELHI 110089 FOR THE PERIOD 2019-20 To 2022-23.**

INTRODUCTION

The Internal Audit Report on the accounts of E.E. Flood Control Division-VII (I & F.C.D.) Sector 15, Rohini New Delhi 110089 for the period 2019-20 to 2022-23 was conducted by the field Audit Party No. I comprising of Sh. Shyam Sunder Dhingra, IAO/AO & Sh. Aman, DEO. The audit was conducted during 10 working days between 16.05.2023 to 29.05.2023.

AIMS & OBJECTIVES

The main objective of the department is providing protection to the city of Delhi against floods in River Yamuna and River Sahibi, prevention of water logging and drainage congestion in rural areas round the year especially during monsoon and providing Irrigation facilities to the farmers of the area fall under the jurisdiction of Delhi. Apart from this, CD-VII as well as entire department has executed the Civil works in rural areas of Delhi on behalf of various departments viz. Rural Development, Welfare of SC/ST/OBC, Urban Development, Forest Department, Department of Animal Husbandry etc.

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

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

Head of the Office /DDO


S.NO	NAME	DESIGNATION	FROM -TO
1	Sh. Somnath Kashyap	EE	01.04.2019 to 20.06.2022
2	Sh. Gagan Kureel	EE	21.06.2022 to 31.03.2023

CASHIER

S.NO	NAME	Designation	FROM -TO
1	Sh. Amit	Sr. Astt.	01.04.2019 to 31.03.2023

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

Group	Post Sanctioned	Post Filled	Vacant Post	Remarks
A	1	1	0	
B	5	2	3	



69

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

C	18	09	9	
Work charged	848*	21*	-	*There are total 848 post of work charge employee in Irrigation & Flood Department, no specific sanction cost available for this division. So, vacancy cannot be determined.

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

(Amount in Lakhs)

BUDGET DETAIL						
Year	REVENUE			CAPITAL		
	Budget allotted	Expenditure made	Balance	Budget allotted	Expenditure made	Balance
2019-20	1215.00	1111.48	103.52	7477.01	7013.69	463.32
2020-21	1572.00	1317.7	254.30	5275.67	4475.55	800.12
2021-22	2051.00	2050.6	0.40	7389.77	7297.87	91.9
2022-23	2638.00	2387.05	251.57	7848.33	6937.53	910.8

Statutory Audit:

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

Maintenance of Records:

The maintenance of record of **E.E. Flood Control Division-VII (I & F.C.D.) Sector 15, Rohini New Delhi 110089** for the period 2019-20 to 2022-23 found satisfactory subject to the observations made in the Current Audit Report and Test Audit Notes. However, for the audit conducted by audit party No.01 for the period 2019-20 to 2022-23,



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

PART - I
OLD AUDIT REPORT

There were 103 audit paras outstanding for the period 1976 to 2019 involving recovery of Rs. 8040/-. The department has submitted reply of 07 old outstanding paras and hence 04 para has been fully settled and 06 paras have been taken as fresh out of which 03 paras have been taken as fresh on the basis of reply of the department, after partially settlement. Hence, remaining 93 outstanding audit paras with recovery of Rs. NIL/- have been incorporated in Current Audit Report (Part-I).

Year	Para No.	No. of Outstanding Paras	Para No. settled by Audit Party	Total Outstanding Paras
1976-1977	01-08 (3,4,5,7,9, 12,13,14)	08	0	08
1977-1978	09-12 (1,2,3,4)	04	0	04
1978-1979	13-36 (1,2,4,5,6, 7,8,9,10,11, 12,13,14,15, 16,17,18,19, 20,21,22,23)	24	0	24
1979-1981	37-60 (1-8, 10 to 12, 13 to 25)	24	0	24
1981-1983	61-80 (5 to 24)	20	0	20
1983-1985	81 (1)	01	0	01
2006-2008	(82 to 84) 2,5,6	03	0	03
2008-2011	(85 to 90) 1 to 6	06	1(Partially settled & remaining taken as fresh)	05(1 to 5)
2013-2016	(91 to 93) 4,7,9	03	1(Partially settled & remaining taken as fresh)	02 (4,7)
2016-2019	1-10	10	8 (4 fully settled & 4 taken as fresh including 1 Partially settled)	02 (5,6)
TOTAL	103	103	10	93

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

Details of Old Recoveries

Period	Recovery of Para No.	Details of Recoveries (Amount in Rupees)		
		Raised	Amount Recovered/ Regularized	Balance
1976-77	01-08 (3,4,5,7,9, 12,13,14)	0	0	0
1977-78	09-12 (1,2,3,4)	0	0	0
1979-81	37-60 (1-8. 10 to 12. 13 to 25)	0	0	0
1981-1983	61-80 (5 to 24)	0	0	0
1983-1985	81 (1)	0	0	0
2006-2008	(82 to 84) 2,5,6	0	0	0
2008-2011	(85 to 90) 1 to 6	0	0	0
2013-2016	(91 to 93) 4,7,9	0	0	0
2016-2019	(94 to 103) 1 to 10	8040 (1,2,3)	8040 (1,2,3)	0
Total		8040	8040	NIL

Current Audit Report

During the course of current audit, 22 Observation memos & 08 record Memo were issued highlighting various irregularities. Recoveries to the tune of Rs. 2,54,475/- were pointed out by the Audit.

The division I&FC CD -VII has not submitted reply of any Observation Memos. Hence, no observation memos have been settled on the spot. All 22 observation memos and 01 to 08 record memo have been converted into 17 PARAs (including 01 para for non-production of record) with recovery of Rs. 2,54,475/- and 06 TAN and incorporated in Current Audit Report Part-II.

Detail of Current Recoveries I&FC CD-VII

Memo No.	DETAILS OF PARA	Details of Recovery (In Rs.)	Recovered on the spot (In Rs.)	Balance to be recovered (In Rs.)	Whether PARA / TAN
10	Recovery of Rs. 405/- on account of License Fee	405	0	405	PARA 4
11	Short deduction of UTGEIS subscription – Recovery of Rs. 2,040/-.	2040	0	2040	PARA 5
21	Non deduction of the amount of	12030	0	12030	PARA

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

	Labour Cess amounting to Rs. 12,030/-				15
22	Non-recovery of Rs. 2.40 lakh from the contractor for failure to provide an Engineer at site	240000	0	240000	16
	Total	254475	0	254475	

The Internal Audit Report has been prepared on the basis of information / records furnished and made available by the **Office of Executive Engineer, Flood Control Division-VII (I &F.C.D.) Sector 15, Rohini New Delhi 110089** for the period 2019-2020 to 2022-23. The Audit disclaims any responsibility for non-production of record / information or mis-information provided by the **Office of Executive Engineer, Flood Control Division-VII (I &F.C.D.) Sector 15, Rohini New Delhi 110089**. The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on, the whole or a part of it, lies with the **Office of Executive Engineer, Flood Control Division-VII (I &F.C.D.) Sector 15, Rohini New Delhi 110089**. The Directorate of Audit is not responsible for any legal consequences arising at any time in the future, in whatsoever manner and whatsoever ways.

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

15 13 1994 32

Inspection Report on the Accounts of Minor Irrigation Division for the year 1981-84 and 1984-85.

Name of the H.C./D.D.C= Shri D.K. Jain, Executive Engineer.

Cashier:- Sh. Ved Prakash, July, 1983 to 22.5.85
Sh. P.C. Verma 23.5.85 to date.

Part-I. Section-A.

Outstanding previous paras. 1976-77.

Para No.

- ✓ 3.(a, b, d & e) Purchase of stores.
- 2 4. Uneconomical maintenance of Tubewell.
- 3 5.(Sub para 2 to 5) Theft Cases.
- 4 7. Nobreconciliation of cheques.
- 5 9(Sub para a(b)) Non maintenance of C.T.E. Register.
- 6 12. Lgg books.
- 2 13. Purchase of Steel A-lmirah.
- 1 14. Extension of deposit & work.

1977-78.

- 9 1. Income Tax.
- 10 2. Non maintenance of suspense A/c.
- 11 3. Contrector ledger.
- 12 4. Non-maintenance of works register.

1978-79.

- 13 1(i to viii) Subsidiary cash book
- 14 2.(i to iv) Main cash book.
- 15 4. Income Tax.
- 15 5. H.R.A.
- 12 6. G.P.F. class IV accounts.
- 10 7. Bill Register..
- 19 8. Register of Increment..
- 20 9(a to e) Service books and leave account.
- 5 10. Service postage stamp account.

14
23
21

1/93

Para No.

- 22 11. Register of telephone charges.
- 23 12. Liveries account of class-I-V employees.
- 24 13. Library account.
- 3 14. Log books of vehicles.
- 24 15. Tube-wells non-utilisation thereof.
- 32 16. Outstanding arrears of irrigation dues.
- 20 17. Deposit register.
- 29 18. Sale of tenders forms.
- 30 19. Register of tenders.
- 31 20. Cash settlement suspense account.
- 32 21. Measurement books.
- 23 22. Sewage/sullage utilisation scheme at Narela in Alipur Block.
- 27 23. Special repairs done to Flood, 1978 repair and maintenance of Ibrahimpur minor.
- 35 24. Theft cases.
- 26 25. Non-production of records.

1979-80, 80-81.

- 32 1(1, 11, 111) Subsidiary cash book.
- 20 2(a, c, d) Cash receipts in Form No.C.P.W.A. 3
- 39 3(1, 11, 111) G.P.F. Accounts of Group 'D' employees.
- 40 4.(A, B, C) Log Books.
- 41 5(a, b) Register of M.B. & M. Bs.
- 42 6(a, b) Register of telephone divisional office.
- 43 7. Un-stamped Receipt.
- 44 8(a, b) Suspense Register, Deposit.
- 9. Fidelity Bond & G.P.R-3
- 45 10. Service postage stamps w/c.
- 46 11. Electric charges and watercharges.
- 47 12. Stationery register.
- 48 13. Typewriter Register.

Settle of fresh balance
B

111
942
30

Para No.

- 49 ✓ 14. Huge outstanding arrears of irrigation due.
- 50 ✓ 15. State tubewell non-utilisation thereof.
- 51 ✓ 16. Service Books.
- 52 ✓ 17. Library stock register.
- 53 ✓ 18. Bill Register.
- 54 ✓ 19. C.D.S. Old & New.
- 55 ✓ 20. Pay Bill Register.
- 58 ✓ 21. Stock Registers.
- 55 ✓ 22. House Rent Certificates.
- 50 ✓ Para-23. Liveries stock register.
- 59 ✓ 24. Non-production of Records.
- 60 ✓ 25. Theft Cases.

1981-82 & 1982-83

- 61 ✓ 5. Abandoned Tube-wells.
- 62 ✓ 6. Non ~~copy~~ of compensation on account of delay in completion works.
- 67 ✓ 7. Koshiapur Irrigation Scheme.
- 64 ✓ 8. Construction of tank at Keshopur.
- 52 ✓ 9. Unreconomical maintenance of Tubewell
- 66 ✓ 10. Security deposit register.
- 65 ✓ 11. Outstanding arrears of irrigation due.
- 60 ✓ 12. Tender form register.
- 69 ✓ 13. Purchase of material.
- 71 ✓ 14. Paid Voucher.
- 71 ✓ 15. H.R.A.
- 72 ✓ 16. Telephones.
- 73 ✓ 17. G.P.F. Class-IV.

4/41

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- Page No.
- 74 19. Stock Register.
 - 75 19. Employment of dailywages employees.
 - 76 20. Remittances.
 - 77 21. Service Books.
 - 78 22. Theft Cases.
 - 79 23. Contingencies.
 - 80 24. Non-production Records.

Section-D Satisfactory.

Part-II.

Section-A.

Serious Financial Irregularities.

--Nil--

Section-B.

General condition of the accounts is satisfactory.
Subject to the paras in the present report.

Para 81

(11) 20

The direct irrigation facilities are provided with the view of supply of water from state tax wells to the cultivators on a reasonable rate to be charged from the owners of C.P. Wells. The revenue in respect of such supply of water is to be recovered as arrears of land revenue by the District Collector on the receipt of the certificate demand raised by this Division from time to time.

During the course of audit it was noticed that a huge amount is outstanding for collection by the Distt. Collector Officer. The details of demand raised from time to time and realisation intimated by the D.C.O. are given yearwise as under:-

<u>Year.</u>	<u>Opening balance.</u>	<u>Revenue demand raised.</u>	<u>Amount for the total to be raised.</u>	<u>Realised during the year.</u>	<u>Balance.</u>
81-82	1430775-26	603606-78	2034382-01	173027-91	1961554-23
82-83	1960554-23	504666-28	2445220-51	195504-42	2259666-09
83-84	2259666-09	155644-30	2415310-81	220421-20	2197089-30
84-85	2197089-30	139657-70	2326747-12	135176-14	2191571-04

This Division is raising the demand farmwise to the Distt. Collection Office for realisation. After realisation intimation is recd. in lump-sum by this division. As such farmwise balance recoverable could not be checked up since there is no ledger in respect of the cultivators availing this facility. However, this Division is obliged to keep a watch on the realisation on the basis of monthly statements sent by the D.C.O. from time to time but no vital step was taken by this division nor the division sent the statement of arrears to the respective audit circle resulting in the accumulation of huge arrears on this account. It is quite evident from the figures offered that the arrears are going on the highside instead of being reduced.

The divisional officer is requested to take necessary steps to liquidate the outstanding huge arrears under intimation to audit.

Para No. 2

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4/3/60

Para-82

PARA-82

Subj: Wasteful expenditure of Rs. 1,35,832/- spent on advertisement.

Accordingly to CPWD manual division should not issue tender notice unless all tender documents including site free from encroachment and hindrance are available. During the test check of FCD-VII, it has been noticed that the following works were awarded to the contractor but due to non-availability of clear site or some other reasons the work could not be started and the award of the work was cancelled.

1.	Construction of Wheel guard wall along with existing road of Bawana Escape.	31,777/-
2.	Construction of R.R. Masonry wall on land boundary of Naya Bans Link Drain from RD 810M to RD 3610M.	29,678/-
3.	Development of existing pond bearing Kh. No. 28/26 at village Singhola in Alipur Block.	14,496/-
4.	Construction of 4.25m wide mettaled road for Cremation Ground at village Naya Bans.	59,881/-

An amount of Rs. 1,35,832/- has been wasted on advertisement for wide publicity of the works.

Para No. 5

Non-Realization of Revenue on account of utilization of effluent water for Irrigation.

The Civil Division-VII (I&FC Deptt.) is providing treated effluent water to the farmers of the village. The irrigation system provides rich effluent water to the farmers which give boost to agricultural production of all the crops like rabi and kharif. The Division charges farmers for providing the effluent water, further revenue bill is calculated, and the bills are raised and submitted to BDO (Revenue) Department for realization.

As per record provided, it has been noticed that during audit period i.e. 2006-2007 and 2007-2008 division has raised only two bills as per details.

1.	Alipur Block	01.04.2006 to 30.09.2006	Rs. 49,100/-
2.	Kanjhawala Block	01.04.2006 to 30.09.2006	Rs. 14,175/-

The above bills were sent to BDO Office (Revenue) for collection of payment from concern farmers. As the division is not maintaining any record from which it can be calculated that how much revenue has been received from BDO office, and since long lakhs of rupees are lying outstanding but no efforts have been made by the division to collect the revenue from BDO Office.

Para No. 6

Unfruitful expenditure of Rs. 6.77 lakh

The work construction of boundary wall for protection of Gram Sabha land bearing khasra No. 57/4 (30-18) and 87/6 (8-10) at village Barwala was estimated to Rs. 129503/- and the work awarded to M/s Gaurav Construction Co. on 14.03.05 at the tendered cost of Rs. 1514554/- which was 16.95% above the estimated cost. The stipulated date of start and completion of work were 31.03.05 and 30.06.05 respectively. Due to encroachment at site the work was foreclosed on 23.03.07 after executing 35% of the work and incurring an expenditure of Rs. 6.77 lakh.

While auditing, it has been found that a request letter was submitted to the BDO on 14.03.05 for removal of encroachment at site during demarcation i.e. before the date of award of work the site was not free from encroachment and hindrances. even than the work was awarded, resulted unfruitful expenditure of Rs. 6.77 lakh and failed to serve the purpose. The department should ensure that the before the award of work the site should be clear and free from encroachment and other hindrances.

9/36

PARA-85

PART -II CURRENT AUDIT REPORT OF CD-VII, Flood & Irrigation Department,
Rohini Sector 15, DELHI
(2008-11)

Para-85

Para No. 1 (Ref. Memo No.08,15 dated 30.11.11,05.12.11)

Sub :- Performance of the division

85

1. Delay in work

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

2

However it was observed during the audit of Flood Division No. VII that the above provisions of CPWD Manuals were not followed by the division while executing the works during 2008-11. A statement regarding the agreement wise detail of SDOC, ADOC produced by the division for the period 2008-11 showed that maximum number of works were completed after the lapse of stipulated period of time as per the agreement. The number of delay in days ranging even up to 379 days. Reasons for such a slow progress of work may be elucidated to audit.

2. Old Audit Paras

There are 82 old audit para belonged to the period 1976-1985 but details thereof are not available in audit file as well as in the division, the division has informed that details of these paras could not be obtained even after best efforts vide their letter dated 13.12.11. These details are not traceable in the Dte. Of Audit as well. Also the division had 8 Para and 5 TANs for the period 2006-08, on the basis of the reply and records produced by the division, the 5 paras and 4 TAN have been settled at spot, therefore, the remaining 3 paras and 1 TAN are included in the PART-I Old audit report along with the 82 paras of the period 1976-85. Hence 85 paras and 1 test audit note have been taken in the Old Audit Report. The Ex-Engineer, Division VII is requested to take necessary action to settle these paras at the earliest.

935 57
23

c) Works are finalized but final payment was not made

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

The Work Progress Report shows that the accounts of the various works had not been finalized till 30.11.2011 which were completed even in 2009-10. Some of the works are given below. Reasons for delay in making final payment of these works may be explained to audit.

Name of the work	Completed on
Improvement of Alipur link drain by constructing RCC trough section from RD 0M to RD 880 M (upto G.T. Road)	10.11.10
Construction of road linking Narela-Alipur road with khera Kalan-Nangli Poona road in Alipur Block	31.03.11
Improvement & Development of existing pond bearing Kh. No. 107 at village Daryapur Kalan in Kanjhawala Block	17.08.09
Development of Banker Mini Stadium at village Banker in Alipur Block	10.07.09

P.A.A. 86
C.T.S. 86

Para No. 02 (Ref. Memo No. 10 dated 01.12.11)
Subject :- Unfruitful expenditure to the tune of Rs303356/-.

N/W Demolition and Re-construction of Saini Chopal at village Holambi Kalan in Alipur Block.
EC 45,51,058/-
TC-45,71,277/-
Agreement No. 36/10-11

2

above work was awarded to M/s M.S. Parmod Kumar & Co. with SDOS and SDOC was 25.02.11 and 24.02.12. The scrutiny of the work file revealed that contractor vide letter dated 28.02.11 expressed his inability to start the work as the drawings which the AE given to the villagers was not liked by the villagers and requested the office to settle the dispute at the earliest so that the work could be started soon. Later on the contractor vide letter dated 19.09.11 reported that villagers do not allow to execute the work according to approved drawings. At presents it revealed from the file that the work is being held up

In view of above the audit is of the opinion that the payment to contractor vide first RAB by Rs. 303356/- is a wasteful expenditure as the basic purpose has been defeated and the office of the Executive Engineer, Division-VII did not comply the provision of Section 15.1.(2) of CPWD, Manual which states as "that before approving Notice Inviting Tender, the following are desirable"

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

29/5 4/34

PARA 87
Para - 87

85

Para No. 03 (Ref. Memo No. 09 dated 01.12.11)
Subject :- Unfruitful expenditure on advertisement.

N/W Construction of RR Masonary Wall on the outer land boundary o Bawana Escape from RD 16100m to RD 18260 m

EC-15,65,686/-
TC-18,45,877/-
Agreement No. 02/09-10

The above work was awarded to M/s M.S. Himanshu Construction Co. with the SDOS & SDOC was 13.05.09 and 12.08.09 but the work could not be started due to non availability of hindrance free site. The AE-I informed the EE that the contractor had requested to cancel the agreement as another work of construction of four lane RCC bridge at RD 16635m Bawana Escape was in progress at the site. Later on the work was cancelled.

Calling of Notice Inviting tender without the hindrance free site is the violation of Section 15.1 of CPWD Manual which states as "that before approving Notice Inviting Tender, it is desirable to have the availability of clear site, funds and approval of building Plans from local bodies

The audit is of the opinion that the division had not accurately studied about the site before approving the NIT resulted in unfruitful expenditure on advertisement.

Para 88
PARA 88

Para No. 04 (Ref. Memo No. 07 dated 30.11.11) 88
Sub :- Non Revision of Technical Sanction

According to section 2.5.2 of CPWD Manual, the Technical Sanction can be exceeded upto 10% beyond which the revised T/S shall be necessary. During the test audit of CD VII of Flood Department, it was seen in the following works on the basis of information provided by the division that the expenditure incurred increased more than 10% of the TS amount. the revised technical sanction may be obtained and shown to audit.

Agmt No.	TS Amount	Final Payment	% of Final Payment exceeded from TS amount
01/08-9	14.98lacs	22.46lacs	49.93
13/08-09	9.45lacs	14.78lacs	56.40
31/08-09	33.14 lacs	82.69 lacs	149.51
13/09-10	14.55 lacs	17.03 lacs	17.04
02/10-11	75.72 lacs	108.28 lacs	43.13

Similar types of other cases may also be reviewed under intimation to audit.

(89) 433

PARA-89
Para-89

(89)

Para No. 05 (Ref. Memo No. 02 dated 25.11.11)
Sub :- Irrugular expenditure on vehicles not attached with the Division

During the test audit of the Flood Division No. VII, Rohini sector 15, it was observed that

1. Three vehicles of this Division have been diverted to other offices. It was also observed that the expenditure on the repair and maintenance of these vehicles is being incurred by this division which should be avoided or transfer these vehicles to those department where these are actually being used so that the division can avoid itself from the burden of their maintenance cost.

2. It is strange to see that on the one hand the vehicles are diverted to other offices at the same time the division is hiring one vehicles for each sub division, hence efforts may be taken to bring back the vehicles for this office so that the cost of work can be reduced.

3. Similar type of observation was raised in the earlier audit report for the period 2006-08, in which it was pointed out that a huge amount of Rs. 627557/- was incurred on hiring of inspection vehicles during the year 2006-07 & 2007-08. Instead of hiring of inspection vehicles ,if the vehicles which are sent outside are used in the division then expenditure incurred on hiring can be avoided.

4. One vehicle bearing number DL2C-7980, which is off the road should be sent to Technical Officer of the Transport department along with its RC so that opinion of the TO can be taken regarding its condemnation.

Para-89

Para No. 06 (Ref. Memo No. 14 dated 05.12.11) (90)
Sub :- Non refund/renewed of FDR's of performance guarantee

Para 21.2.2 of CPWD manual envisages that PG/Security should be refunded to the contractor on completion of the work or after final bill paid whichever is later but while test check of FDR's/performance Guarantee register it has been observed that the following FDR's have neither been refunded to contractors as per rules not have been renewed after due date.

S.No. of register	FDR's	Date of Issue	Date of Expiry	Amount
34	1400-1703	10.07.03	31.03.04	287000
42	467901420002303	23.08.03	30.04.04	46790
43	467901920002403	23.08.03	30.04.04	45000
62	074401	20.02.04	Not mentioned	62000
153	013854	27.04.06	Not mentioned	4500

PARTIALLY SETTLED

Taken as fresh is updated in PARA no. 06 for the current audit period 2019-20 to 2022-23

Reasons for non-renewal/refund of above FDR's may be clarified to audit.

Settled

S.no - 34 - Settled

S.no - 42, 43, 62, 153 - Taken as fresh in PARA no-6 for the current period 2019-20 to 2022-23

(S. I. Dhanraj) [Advt. no- 1]

(190)

930

on 27.10.10 the balance of test check form at page number 88 was 2 pads out of which 1 pad was issued on the same day leaving a balance of 1 pad which was not included/carry forwarded the next purchase. Hence there is a shortage of 1 pad.

As on 14.02.11 the balance of sketch pen/pencil at page number 10 was shown 17 PKTs(Pen) and 23 PKTs(Pencil).

Out of which 17 Pkts pen and 15 Pkts pencils were issued on the same day leaving a balance of 8pkts pencil which was not included in the next purchase items, hence there is a shortage of 8 pkts of pencils.

Test Audit Note04

Sub :- Non Production of record

- 1 TR-5 Record
- 2 Overtime record
- 3 Service-Postage Stamp


HARGOVIND SINGH
IAO

91
PARA NO. 4

925 53
13

Sub: Non payment of Electricity Charges Bill for supply of Irrigation Water through State Tube Wells in Alipur Block.

(Ref: Audit Memo. No.18 Dated: 18.07.2016)

During the test check of record related to payment of Electricity Charges Bills of Tube Wells in Alipur Block of audit period , it has been observed that the O/o Executive Engineer, CD-VII raised bills time and again to the Tehsildar(North), O/o BDO North, Shahid Smarak, Alipur, Delhi for payment of electricity charges on average basis consumed by different cultivators in the Block. But, nothing has been mentioned in the file about the payment received from them towards the said bills. Some of the instances are cited below:-

STATEMENT OF REVENUE BILLS OF STATE TUBE WELLS

S.NO.	BILL PERIOD		BILL AMOUNT	LETTER TO BDO ALIPUR SENT ON	LOCATION OF TUBE WELL
	FROM	TO			
1	01.04.13	30.09.13	2319	07.07.14	ALIPUR NO. 2
2	01.10.13	31.03.14	56394	02.09.14	ALIPUR BLOCK
3	01.10.13	31.03.14	2517	02.09.14	KANJAWALA/ALIPUR BLOCK
4	01.04.13	30.09.13	66948	02.09.14	ALIPUR BLOCK
5	01.10.13	31.03.14	3525	20.11.14	ALIPUR NO. 2
6	01.04.14	30.09.14	83032	09.07.15	ALIPUR BLOCK
7	01.10.14	31.03.15	94847	30.09.15	ALIPUR BLOCK
8	01.04.14	30.09.14	5408	09.12.15	ALIPUR NO. 2
9	01.10.14	31.03.15	5482	09.12.15	ALIPUR NO. 2
		TOTAL	320472		

In view of above, following issues have not been clarified by the audited Unit:--

- 1 Status of bills for the period 2015-16;
3. Whether NDPL installed Electricity Meter on the premises of I&FC from which State Tube Wells are functioning for supply of water to different cultivators;
4. Whether Division had made payment to NDPL or any other agency for electricity charges consumed for running of State Tube Wells.
5. It has also been observed that the Division had raised bill to BDO Office, as mentioned at S.No.7, by multiplying Unit rate of Rs. 150/- with the Amount calculated by the concerned AE Office instead of Unit consumed resulting bill raised on higher side which is irregular.

Necessary action as per above observations may be taken under intimation to audit.

PARA 91 92
PARA NO. 7

(10) C/22 52

Subject :- Foreclosure of work after incurring expenditure of Rs. 38.30 lakh.

(Audit Memo No. 13 Dated 14/07/2016)

Agreement No. 47/EE/CD-VII/2013-14

Name of the Work: Development of park at Khasra No. 65/9, 10, 11 & 12 of Gram Sabha land at Village Darya Pur Kalan in Kanjhawala Block. (RDB works to be carried out under IDRV)

Estimated Cost	:	Rs. 74.37Lacs.
Tendered Amount	:	Rs. 53.07 <u>Lacs</u>
Name of the Agency	:	M/s Vinod Kumar & Company
Stipulated Date of Start of Work	:	28.06.13
Stipulated Date of Completion	:	27.12.13

The work of above construction and development was carried out only on certain portion of the land and the remaining work was un attended and foreclosed w.e.f. 05.03.14 because Division did not get the encroached free land as well as proper demarcation of the rest portion of the land.

In view of the above, the following observations are being made:-

1. The work has been awarded below 28.65% of the Estimated Cost. It means that estimate cost was not work out realistically.
2. As per CPWD manual and terms & conditions of A/A and E/S, it is the responsibility of the Executive Agency to ensure the demarcation of the land by the Revenue Department and as well as availability of the encroached free land before award/start of work. The Division had incurred expenditure of Rs. 38.30 lakhs (including expenditure on extra items) upto the date of foreclosure.
3. It has also been observed that an expenditure of Rs. 14.67 lakh was incurred by the Division on extra items which is not justified. It is not understood as on the one hand Division had not get completely demarcated & free land in their possession and on the other hand incurring expenditure on extra items which is not justified. If the provisions of CPWD manual, as mentioned above, have been followed by the Division, this expenditure could be avoided.

In view of above, the expenditure of Rs. 38.30 lakh on above work resulted into infructuous expenditure.

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PARA NO. 9

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(8)

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

(Audit Memo No. 08 Dated 12/07/2016)

Para 21.2.2 of CPWD manual envisages that PG/Security should be refunded to the contractor on completion of the work or after final bill paid whichever is later but while test check of FDR's/ Performance Guarantee register it has been observed that the following FDR's have neither been refunded to contractors as per rules nor have been renewed after due date :-

S.No. of register	FDR's	Date of Issue	Date of Expiry	Amount
287	240518	13.02.07	13.02.15	Rs. 9,983/-
✓ 333	4643730	12.12.14	12.12.15	Rs. 3,68,114/-
✓ 334	4643729	12.12.14	12.12.15	Rs. 4,00,570/-
338	539822	25.11.14	25.11.15	Rs. 1,28,000/-
340	088999	13.03.14	13.03.15	Rs. 13,300/-
340	088979	08.03.14	08.03.15	Rs. 16,244/-
✓ 360	601745110008800	19.12.14	19.06.15	Rs. 1,91,000/-
384	323894	26.02.14	26.02.16	Rs. 5,50,000/-
388	364893	28.04.15	28.04.16	Rs. 32,000/-
✓ 422	734378	26.08.15	26.11.16	Rs. 8,37,789/-
✓ 424	34904448295	01.05.15	01.05.16	Rs. 1,09,500/-
✓ 425	34904447949	01.05.15	01.05.16	Rs. 1,09,500/-
✓ 426	915040046519439	19.09.15	19.03.16	Rs. 72,995/-
✓ 427	915040046519170	19.09.15	19.03.16	Rs. 34,881/-

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

Inch. 333, 334, 360, 422, 424, 425, 426, 427 - Partially settled
Inc. 287, 338, 340, 340, 384, 388 - Taken as fresh
updated in Para No-06 for the current Audit 2018-20 to 2022-23

PARA settled

(S. I. D. ...)
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PART-II
CURRENT AUDIT REPORT (2016-17 to 2018-2019)

PARA-01 Recovery of Rs. 3380/- on account of License Fee. (Audit Memo No. 01 Dated: 16.08.2019)

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

The detail of recovery of License fee is as under:

Name of Officer/ official	Type of Quarter allotted	License fee/ water charges recovered by the Deptt.	Period	License fee / water charges to be recovered (as per revised rates)	Diff.	Recovery to be made
License fee						
Ramesh Kumar, JE (61)	Type-III	Rs. 405	01.07.2017 to 31.08.2019 (26 month)	Rs. 470/- p.m.	Rs.65/-	Rs. 1690/-
Aurbindo Ganguly, Peon	Type-II	Rs. 245	01.07.2017 to 31.08.2019 (26 month)	Rs. 310/- p.m.	Rs.65/-	Rs. 1690/-
TOTAL RECOVERY TO BE MADE						Rs. 3380/-

Division may recover Rs. 3380/- from the above officers / officials after due verification of facts and figures under intimation to Audit. Similar type of other cases may also be got reviewed.

PARA-02 Over payment of TA – Recovery of Rs. 3780/-. (Audit Memo No. 03 Dated: 16.08.2019)

As per Govt of India, M/O Finance, Deptt. of Expenditure No. 21 (1)/ 97.E.II (B), dated 03.10.1997 the Transport Allowance is granted to Govt. Employees w.e.f. 01.08.1997. This allowance will not be admissible during absence from duty for full calendar month due to leave, training, tour etc. The scrutiny of salary Bills, PBR as well as Leave record it was noticed that the following staff was paid transport allowance during the period they remained themselves absent from their duties due to one and another reason as per detail below :

S. No.	Name & Designation of the official/ officer	Period of leave for which TA given	TA paid by the Division	Amount to be recovered (in Rs)
1.	Aurbindo Ganguly	01.11.2017 to 30.11.2017	3780	3780
	Total recovery to be made			3780/-

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*AO party no 1
S. S. Dhillon*

*note on 11/11/19
SI and 53 dt 3.3.20
Page no - 25, 27*

*AO - Anand (part)
AO - Guler*

*note challenge to
52 dt 30.3.20
Page no - 26*

The above overpayment of Rs. 3480/- of transport allowance may be got recovered from the officers after due verification of facts and figures under intimation to Audit

PARA-03

A. Short deduction of UTGEIS subscription – Recovery of Rs. 480/- (Audit Memo No. 13 Dated: 20.08.2019)

As per Office Memorandum No. F.7(5)-EV/89, Govt. of India, Ministry of Finance, Department of Expenditure dated 15.05.1989, regarding Central Government Employees Group Insurance Scheme, 1980, the rate of subscription for Group 'A', 'B', & 'C' employees are Rs. 120, Rs. 60 & Rs. 30 per month.

During the test check for the audit period, it has been found that an amount of Rs. 60/- pm instead of Rs. 120/- has been deducted from the salary of the Group 'A' officers on account of UTGEIS which resulted in short recovery of Rs. 480/- as per details given below:

Sr. No.	Name & Designation	Period	Amount recovered by the Deptt.	Amount to be recovered	Diff.	Amount short recovered
1.	Somnath Kashyap, Executive Engineer	01.01.2019 to 31.08.2019 (08 months)	Rs. 60/- p.m.	Rs. 120/- p.m.	Rs. 60/- p.m.	Rs. 480/-

The above recovery of Rs. 480/- on account of short recovery of UTGEIS may be got recovered from the officers after due verification of facts and figures under intimation to Audit

B. Recovery of DGEHS Subscription of Rs. 400/- (Audit Memo No. 14 Dated: 21.08.2019)

The DGEHS Subscription of the employees were revised w.e.f. 01.02.2017 vide Office Memorandum No. F. 25(III)/DGEHS/140/DHS/09/204078-204243 dated 02.05.2017 issued by Govt. of NCT of Delhi. While scrutiny of PBR of the Division for the audit period 2017-18, it was noticed that short DGEHS Subscription has been recovered from the staff as per the revised rates in accordance with the circular issued as above. As such amount indicated against their names may be recovered after due verification under intimation to audit :

S. No.	Name & Designation	Periods in months	Deducted per month as per PBR	To be deducted per month	Amount to be recovered	Amount recovered by Division	Diff. (recovery to be made)
1	2	3	4	5	6	7	
1.	Sh. Somnath Kashyap, AE	Feb. 2017 to May, 2017	325	650	1300	900	400 ✓

Dr.

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Vide challan no-55 dt 3.3.20

S. S. Sharma
Assistant-Party No-1
Page - 23

The above recovery of Rs. 400/- on account of short recovery of DGEHS may be got recovered from the officers after due verification under intimation to Audit.

PARA-04 Non refund / revalidation of FDR/Bank Guarantees (Audit Memo No. 02 Dated: 16.08.2019)

During the course of audit of Valuable Register maintained in FCD-VII, it has been observed that the validity of a number of FDR/Bank Guarantees, submitted by contractors, has already been expired and the Division has not made any efforts to get these FDR/Bank Guarantee revalidated as per detail given hereunder.

Partially settled

Taken as fresh

Partially settled taken as fresh

S. No.	Name of agency	Details of Valuable FDR/BG	Amount of Valuable FDR/BG	Date of expiry of validity of FDR/BG
1	Lokesh Dahiya	317698	78221	26.05.2013
2	Shiv Shankar Enterprises	561191	7200	13.07.2013
3	Akash Const. Co.	087720	37307	17.05.2015
4		087772	35512	08.06.2015
5	Swami Saran Dass Sharma	040049	719529	30.11.2014
6	Akash Const. CO.	087699	18120	08.05.2015
7	Manoj Kumar Sharma	090243	26884	10.10.2016
8	Laxman Singh	1860250	97885	29.01.2016
09	Prakash Constn. Co.	097931	16276	11.09.2016
10	Kavinder Veer Singh	U240922200667	45431	29.10.2018

Sub Director Audit party or 1

Sl. 1, 2, 8 - settled, Sl. 3 to 8 and 10 taken as fresh in current audit period 2018-19 to 2019-20

Reasons for non-revalidation / release of the above FDR/BG may be elucidated to Audit. Similar types of other cases may also be reviewed and actions may be taken either to revalidate the FDR/PG or refund them to the concerned firms if the purpose of holding these FDR/PG has been fulfilled.

PARA-05 Office expenditure charged to works. (Audit Memo No. 10 Dated: 20.08.2019)

During the test check of vouchers relating to works for the audit period, it was observed that various expenditure were debited to various works but are of the nature of office expenditure. Few of the examples of such expenditure are given below.

S. No.	CV No. and date	Item	Firm	Amount
1.	15, 07.03.2019	Photostat paper	M/s Celesta Enterprises	28823
2.	Y1, 05.03.2019	Motherboard, Service charges of computer	M/s Swift Infosys	3240
3.	1/3, 07.03.2019	Tonner refilling etc.	M/s Vanan Technology	1450
4.	3, 12.03.2019	Photostat	Kanha Photo Studio	1500
6.	65, 22.03.2019	HP Tonner, UPS Battery, Mouse, Biometric Machine, motherboard,	M/s Celesta Enterprises	74188
7.	1/5/2,	Cartridge refill, drum	Resol computers	1450
8.	3, 30.03.2019	Photostat	New Gupta Photostat	1400

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9.	1, 29.3.2019	Toner refill	Swift Infosys	400
10	2, 29.3.2019	Scanning	Malhotra Photostat	4720
11.	181, 31.3.2019	Photocopier Machine-maintenance charges	Frank Copies Pvt. Ltd.	11687
12		Main Board, Power PCB	Frank Copies Pvt. Ltd.	26627
13	171, 31.03.2019	Display board 72"x48"	Ajay print media	14800
14.		Display board, Antivirus internet security	Ajay Print Media	14200
15.		4 TB HDD Portable	Ajay Print Media	14700

The above expenditure may be got regularized and review of similar types of other cases under intimation to Audit.

PARA-06 Payment of final bills not made within time limit prescribed in CPWD Manual. (Audit Memo No. 06 Dated: 19.08.2019 & Audit Memo No. 08 Dated: 19.08.2019)

As per Para 29.2.1 of CPWD manual provides that final payment of the works should be made within 06 months of completion of work.

Test check of the progress Report of work revealed that final payment of some of the work have not been made till date even after the lapse of considerable period of time.

Some of the cases are given below:

Sr. No.	Name of work	Name of contractor	Tendered cost of work (in Lakh)	Date of completion	Status of final payment
1.	Construction of veterinary Hospital at village Daryapur Kalan in Kanjhawla Block	Sh. Ram Chander	23.73	06.03.2017	Final payment of the contractor will be settled after receipt of balance from DUDA of Rs. 6,34,326.
2.	Development of cremation ground at village Khera Khurd, Distt., North, Delhi	M/s Ashok Builders	13.80	23.12.2017	Final payment of the contractor will be settled after receipt of balance from DUDA of Rs. 11,727.
3.	Repair of existing road near Industrial area at Village Khera Kalan in Distt. North, Delhi	M/s M.B. Constrn. Co.	17.21	15.03.2017	Final payment not made till date

4.	Constn. Of boundary wall of ALipur City Forest nursery at Village Alipur in Distt. North	M/s M.B. Engineers	20.03	16.08.2018	Accounts yet to be finalized.
5.	Restoration of footpath, approach road and providing and laying water pipe line for irrigation purpose at Alipur City Forest, Village Alipur in Distt. North	Sh. Ajay Aggarwal	50.51	25.05.2018	Accounts yet to be finalized.
6.	Boring, supplying and installation of submersible pump in Alipur City Forest at village Alipur in Distt. North	Sh. Sudesh Kumar	21.24	06.03.2018	Final accounts yet to finalized.
7.	Construction of Sazra Road to Budho Mata Mandir in village Nangli Poona in Distt. North	M/s Sunrise Constn. Co.	8.95	15.03.2019	Final accounts yet to finalized
8.	Raising of road from Libaspur Chowk to Gali No. 6 in Village Libaspur in Distt. North	M/s C.K. Constn. Co.	9.75	16.12.2017	Final accounts yet to finalized.
9.	Demolition of existing pipe culverts and reconstruction of RCC culverts at RD & 3700M of Bankner Link drain in Alipur Block	M/s Kumar Constn. Co.	128.57	09.07.2018	Final accounts yet to finalized.

The Divisional Engineer may take proper care of CPWD Manual para 29.2.1 that final payment of the works should be made within 06 months of completion of work & further required to make the final payment of above works under intimation to Audit.

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PARA-07 Condemnation of unserviceable stores. (Audit Memo No. 15 Dated: 21.08.2019)

During the test Audit of records of sub division under FCD-VII for the period of 2016-19, it was observed that the following vehicles have been out of the road and have completed their useful life :-

Sr. No.	Regn. No. of vehicle	Make	Date of purchase	Purchase amount
1.	DDA-7370	Maruti Gypsy	Not mentioned	Not mentioned
2.	DL-ILE-2920	Tata-407 Truck	16.04.2002	Not mentioned
3.	DEL-2253	Diesel Truck	19.09.1985	Not mentioned
4.	DL-2C-7980	Maruti Gypsy	15.06.1990	Not mentioned

Since, with the passage of time, these vehicles are losing their residual value, if these vehicles have completed their useful life and can't be used economically in the Division, then the Division to condemn these vehicles as per the prescribed procedure at the earliest. Similar types of list of unserviceable items may also be obtained and take necessary actions in light of GFR under intimation to Audit

PARA-08 Heavy outstanding balances under deposits. (Audit Memo No. 04 Dated : 16.08.2019)

During test check of monthly account of Ex. Engineer, FCD-VII for the month of March, 2019, it was observed that an amount of Rs. 945.41 lacs 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)	4,11,21,621
Civil Deposits - Public Work Deposits (Part III)	4,94,43,674
Civil Deposits - Other Deposits	39,75,949
Total outstanding as on 31.03.2019	9,45,41,244

Heavy accumulation under Part-II of Rs. 4.11 crore was indicative of non review of Deposit Register at Divisional Level from time to time. This should now be reviewed and all deposits more than three years old where refund is due be credited to Revenue.

Accumulation of Rs. 4.94 Crore under Part-III was due to non execution of work against deposits. Details of deposits lying outstanding with the Department. Amount received, amount spend were not made available & thus it could not be verified how long the deposits were outstanding and which Department were involved. Deposit under Part V has accumulated due to withheld amount from contractor's bill on account of non-sanction of EOT cases, testing defects, pending works etc.

Accumulation of Rs. 0.39 crore was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

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

PARA-09 Withheld on account of approval of Extension of Time. (Audit Memo No. 11 Dated: 20.08.2019).

During the test check of file No. EE/CD-VII/W-55/2012-13, it has been noticed that the following payment were withheld from the final payment to the contractor.

Sr. No.	Name of work	Agreement no.	Date of final payment	Amount withheld	Reasons of withheld
1.	Demolishing of existing pipe culvert and reconstruction of RCC culverts at RD 61M, 1866M, 2910M, 3510M & 3700M of Bankner Link drain in Alipur Block	EE/CD-VII/2013-14/01	03.10.2018	200000	Due to non-availability of EoT (Extension of Time)

Settled

*C.S. S. Dhingra
Pay over - 15 to 21*

Executive Engineer is requested to take early action to release the withheld amount after approval of the EOT from the Competent Authority under intimation to Audit

PARA-10 Time barred cheques amounting to Rs. 40,05,000/-. (Audit Memo No. 05 Dated: 19.08.2019)

As per Receipt & Payment rule 479(2) a cheque remaining unpaid for three months after the months of its issue for any cause and not surrendered for renewal should be cancelled in the manner indicated under the rules with the difference that no acknowledgement of the stop order may be insisted for the bank.

While scrutiny of Form 51 - "Schedule of Reconciliation of cheques drawn and Remittances" and other related records for the month of March 19, it has been noticed that cheque amounting to Rs. 40,05,000/- which was issued by the division but not presented to bank for encashment and became time barred. The cheque relates to the period 2017-18, as the cheque has become old more than three months, because of no claim / dispute there is no possibility of encashment of the cheque.

Settled

*C.S. S. Dhingra
Audit over 1
Party over 1*

HOO may please take immediate steps to settle these accounts as per rule under intimation to Audit

(JASPAL SINGH)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XIX

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

PARA No.01:Time barred cheque amounting Rs. 40,05,000/-.

(Reference Observation Memo No.01 Dated:17.05.2023)

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

While scrutiny of Form 51 – March 2023 “Schedule of Reconciliation of cheques drawn and remittances” and other related records for the period 01.04.2019 to 31.03.2023, it has been noticed that the cheques amounting to Rs. 40,05,000/-which were issued by the division, but not presented to bank for encashment and become time –barred.

S. No	Cheque No.	In favour of	Dated	Amount (In Rs.)
01	563195	PAO-VI	08.03.2018	40,05,000/-
			Total	40,05,000/-


Similar observation were made vide para 10 of audit period 2016-19 and same have been updated & para taken as fresh, Since these cheques have lost their validity, the division may be taken the necessary action to write off these cheques from the competent authority under intimation to audit.

PARA No. 02: Heavy outstanding balances under deposits.

(Reference Observation Memo No.03 Dated: 17.05.2023)

During test check of monthly account (Form 79 – Schedule of Deposits) of Ex. Eng., EE Flood Control Division-VII, (I & FCD), Sector 15, Rohini, New Delhi 110089, for the month of March, 2023, it has been observed that an amount of Rs. 24,49,91,684/- was lying outstanding under the head “Schedule of Deposit (8443-Security Deposit)” as detailed below:

Classes of deposits	Amount as on 31.03.2023
Civil Deposits - Security Deposits (Part II)	15,90,36,535/-
Civil Deposits - Public Work Deposits (Part III)	8,09,04,206/-
Civil Deposits - Other Deposits (Part V)	50,50,943/-
Total outstanding as on 31.03.2023	24,49,91,684/-



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

Heavy accumulation under Part-II of Rs. 15.91 crore was indicative of non review of Deposit Register at Divisional Level from time to time. This should now be reviewed and all deposits more than three years old where refund is due be credited to Revenue.

Accumulation of Rs. 8.09 crores under Part-III was due to non execution of work against deposits. Details of deposits lying outstanding with the Department, Amount received, amount spend were not made available & thus it could not be verified how long the deposits were outstanding and which Department were involved.

Deposit under Part V has accumulated due to withheld amount from contractor's bill on account of non-sanction of EOT cases, testing defects, pending works etc. Accumulation of Rs. 0.51 crores was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

Similar observation were made vide para 08 of audit period 2016-19 and same have been updated & para taken as fresh

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

PARA No. 03: Slow progress of works leading to missing the deadlines for completion of work.

(Reference Observation Memo No. 08 Dated: 22.05.2023)

During the test check of records of E.E. Flood Control Division – VII(I& F C D) Sector 15, Rohini, New Delhi 110089 for the period 2019-20 to 2021-23, test check of progress reports revealed that progress of some of the works is very slow and missed the stipulated date of completion. Details of some of the works are given below for reference:-

S. No.	Name of the work with agreement number	Name of the contractor Tender cost (in lacs)	Stipulated date of start	Stipulated date of completion	Actual Date of Completion	Delay in Days
1	Constr. of RCC outfall Drain in unauthorized Colony (Regd. No. 1116), Prahlad Vihar in bawana AC in Distt. North	M/s Ashok builders	03.12.2019	02.06.2020	29.04.2022	696
2	Constr. of Road & Side Drain of Gali No. 5 and Crossing of Gali No. 2 and 3 of unauthorized Colony Prehal Vihar	Sh. Rohit Sharma	26.02.2022	25.08.2022	22.03.2023	216
3	Improvement of streets and side drains in unauthorized colony Shahbad Extension 2 in bawana AC in Distt. North, Delhi (Reg. No. 7LOP) Part-3	M/s Kumar Construction Co.	29.10.2019	28.04.2020	15.03.2021	321

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

4	Construction of RCC outfall drain from Libaspur (Near Jeevan Park) to 66 feet road at village Siraspur in Distt. North (Regn. No. 758), Part-III	Sh. Rohit Sharma	26.02.2022	25.08.2022	13.03.2023	200
5	Construction of road and side drain unauthorized colony 71 (ELD) Siraspur Part-4 in Badli AC	M/s A.S. Construction Co.	14.02.2019	13.08.2019	16.07.2021	703
6	Restoration of Main Road & Construction of both side RCC Drain of Swarn Jayanti Vihar at Village Tikri Khurd in Distt. North, Delhi	Sh. Sharad Kumar Chauhan	30.05.2020	29.09.2020	08.09.2021	344
7	Construction of Sajra road on Kh. No. 105/2 at Village bankner in Distt., North Delhi	Sh. Sharad Kumar Chauhan	31.12.2019	31.01.2020	29.12.2021	698
8	Construction of one hall for library on 1 st floor of existing structure of Kawa valla Plot at Libaspur Chowk in Badli AC-05	Sh. Ajesh Yadav	17.07.2019	16.10.2019	12.06.2020	240
9	Supply & fixing steel chair & RCC Chair bench in Badli AC	Sh. Ajesh Yadav	31.12.2019	29.02.2020	22.03.2022	752
10	Developing of streets at village Samaypur in Badli AC	Sh. Ajesh Yadav	18.02.2020	17.05.2020	27.12.2021	589
11	Demolishing of 8 nos. existing pipe culverts and reconstruction of RCC box Culverts at RD 230M, 380M, 470M, 640M, 870M, 970M, 1665M & 4110M on Khera Khurd Drain	M/s J&S Construction	31.07.2019	30.07.2020	03.03.2023	946
12	Providing and fixing of LED street lights on Bawana Escape Left bank at RD 16635M to RD 19500M and Right Bank at Rd 18415M to RD 19500M	M/s Universal Enterprises	04.01.2021	03.03.2021	30.03.2022	392
13	Development of cremation ground at village Khera Khurd Distt. North Delhi	Sh. Narender Kumar	04.05.2018	03.11.2018	28.01.2021	817
14	Improvement of Phirni Road from old GT karnal road to Alipur Narela road at Village Alipur in Distt. North	Sh. Jaswant Singh Dabas	07.02.2019	06.08.2019	04.04.2022	972
15	Repair of pipe line road and construction of RCC drain from Phirni road to Hindustan Liver Company at Alipur Village in Distt. North.	M/s A.S. Construction Co.	23.01.2019	22.11.2019	18.04.2022	878



40

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

16	Demolishing reconstruction of Double Storey Harijan Chopal (Ambedkar Colony) at Village Khera Khurd in Alipur Block	M/s Ashok Builders	11.03.2020	10.09.2020	02.08.2022	691
17	Construction of roads and side drain of 20 point programme Colony at Village Shahbad Daulatpur at Bawana AC	M/s Ashok Builders	29.10.2019	28.04.2020	04.07.2022	797
18	Demolishing 7 reconstruction of chopal at Village Siraspur (Phirni road) in Distt. North	M/s AGC infrastructure	31.07.2019	30.07.2020	28.02.2023	943
19	Development of land/scaping of DSIIDC water body near CETP of Bawana Industrial area at village Sannoht in Distt. North, Delhi	M/s Attri Const. Co.	30.05.2020	29.05.2021	22.09.2022	481

Necessary action may be taken for the above mentioned delayed works i.e. EOT granted or penalty imposed by the department after due verification of facts and figures under intimation to Audit.

PARA No. 04: Recovery of Rs. 405/- on account of License Fee.

(Reference Observation Memo No. 10 Dated: 22.05.2023)

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

The details of recovery of License fee is as under:

Name of Officer/ Official	Type of Quarter allotted	License fee/water charges recovered by the Deptt.	Period	License fee/water charges to be recovered (as per revised rates)	Diff.	Recovery to be made
License fee						
Aurbindo Ganguly, Peon	Type-II	Rs. 245/-	01.09.2019 to 31.01.2020 (05 months)	Rs. 310/- p.m.	Rs. 65/-	Rs. 325/-
	Type-II	Rs. 310/-	01.07.2020 to 30.09.2020 (03 months)	Rs. 370/- p.m.	Rs. 60/-	Rs. 180/-
Total Recovery to be made						Rs. 405/-



The division may recover Rs. 405/- from the above Officers/Officials after due verification of facts and figures under intimation to Audit.

PARA No. 05: Short deduction of UTGEIS subscription – Recovery of Rs. 2,040/-.
(Reference Observation Memo No. 11 Dated: 22.05.2023)

As per Office Memorandum No. F.7(5)-EV/89, Govt. of India, Ministry of Finance, Department of Expenditure dated 15.05.1989, regarding Central Government Employees Group Insurance Scheme, 1980, the rate of subscription for Group 'A', 'B' & 'C' employees are Rs. 120, Rs. 60 & Rs. 30 per month.

During the test check for the audit period, it has been found that an amount of Rs. 60/- pm instead of Rs. 120/- has been deducted from the salary of the Group 'A' officers on account of UTGEIS which resulted in short recovery of Rs. 2,040/- as per details given below:

S. No.	Name & Designation	Period	Amount recovered by the Deptt.	Amount to be recovered	Diff.	Amount short recovered
1	Somnath Kashyap, Executive Engineer	01.09.2019 to 30.06.2022 (34 months)	Rs. 60/- p.m.	Rs. 120/- p.m.	Rs. 60/-	Rs. 2,040/-


The division may recover Rs. 2,040/- from the above Officers/Officials after due verification of facts and figures under intimation to Audit.

PARA No. 06: Non refund/revalidation of FDR/Bank Guarantees.
(Reference Observation Memo No. 12 Dated: 24.05.2023)

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

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

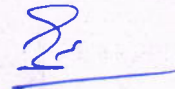
Similar observation were made vide para 06 of audit period 2008-11, para 09 2013-16, para 4 audit period 2016-19 and same have been partially settled on basis of replies submitted by the department and remaining part of these 03 referred paras have been included here under & para taken as fresh.



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

(Amount in Rs.)

S. No.	S. No. of register	Name of agency	Details of Valuable FDR/BG	Amount of Valuable FDR/BG	Date of expiry of validity of FDR/BG
2008-09 to 2010-11 (remaining part of para)					
1.	-	-	1400-1703 (date of issue 10.07.2003)	2,87,000/-	31.03.2004
2.	-	-	0437901420002303 (date of issue 23.08.2003)	46,790/-	30.04.2004
3.	-	-	0467901920002403	45,000/-	30.04.2004
4.	-	-	074401 (date of issue 23.08.2003) (date of issue 20.02.2004)	62,000/-	Not mentioned
2013-14 to 2015-16 (remaining part of para)					
5.	-	-	013854 (date of issue 22.04.2006)	4,500/-	Not mentioned
6.	287	-	240518 (date of issue 13.02.2007)	9,983/-	13.02.2015
7.	338	-	539822 (date of issue 25.11.2014)	1,28,000/-	25.11.2015
8.	340	-	088999 (date of issue 13.03.2014)	13,300/-	13.03.2015
9.	340	-	088979 (date of issue 08.03.2014)	16,244/-	08.03.2015
10.	384	-	323894 (date of issue 26.02.2014)	5,50,000/-	26.02.2016
11.	388	-	264893 (date of issue 28.04.2015)	32,000/-	28.04.2016
2016-17 to 2018-19 (remaining part of para)					
12.	-	M/s Akash	087720	37,307/-	17.05.2015
13.	-	Const. Co.	087772	35,512/-	08.06.2015
14.	-	M/s Swami Saran Dass Sharma	040049	7,19,529/-	30.11.2024
15.	-	M/s Akash Const. Co.	087699	18,120/-	08.05.2015
16.	-	M/s Manoj Kumar Sharma	090243	26,884/-	10.10.2016
17.	-	M/s Laxman Singh	1860250	97,885/-	29.01.2016
18.	-	M/s Kavinder Veer Singh	U240922200667	45,431/-	29.10.2018



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

2019-20 to 2022-23					
19.	472	Sunrise Entp	491128	45,000/-	18.04.2017
20.	509	Ajay Aggarwal	764913	80,000/-	17.11.2017
21.	549	M/s Rajiv Builders	880568	2,000/-	08.06.2017
22.	567	A.S. Construction Co.	917040042523036	27,200/-	06.06.2018
23.	586	S.A. Builders	319566	1,74,000/-	22.09.2018
24.	592	M/s N.R. Builders	856946	13,000/-	14.01.2018
25.	614	Bal Gopal Entp	406292	6,700/-	05.06.2018
26.	615	Bal Gopal Entp	406289	10,250/-	05.03.2019
27.	623	R.S. Constr. Co.	0761026	32,800/-	07.03.2019
28.	646	Narender Kumar	154084	3,395/-	27.10.2018
29.	649	Rohit Sharma	1129231	1,65,500/-	15.05.2019
30.	660	Khatri Const. Co.	663819	1,87,006/-	03.01.2019
31.	671	N.S. Builders	195090	48,944/-	24.09.2019
32.	690	M/s Durga Const. Co.	444682	1,03,000/-	04.09.2019
33.	733	Jaswant Singh Dabas	444682	1,30,000/-	07.04.2019
34.	739	M/s Durga Const. Co.	444801	69,000/-	02.11.2019
35.	754	M/s P.K Const. Co.	X0603191902544	84,500/-	05.09.2019
36.	779	M/s Nish Earth Movers	154727	3,500/-	16.04.2020
37.	781	Sh. Narender Kumar	154725	5,200/-	16.04.2020
38.	782	Sh. Narender Kumar	154726	5,000/-	16.04.2020
39.	783	Sh. Narender Kumar	154728	8,500/-	16.04.2020
40.	814	A.S. Const. Co.	1713711	17,13,711/-	30.07.2021
41.	815	A.S. Const. Co.	1713712	3,22,702/-	30.07.2022
42.	840	Sanjeev Entp	933407	1,93,000/-	25.09.2020
43.	844	Chahar Const. Co.	1392750	55,500/-	21.09.2020
44.	852	Rohit Sharma	583174	18,543/-	07.10.2020
45.	868	Devender Const. Co.	026783	10,000/-	18.01.2020
46.	886	Sh. Muneem Khan	1368641	30,672/-	03.08.2020
47.	888	Rakesh Kumar	6017-3160	60,000/-	03.08.2020
48.	896	M/s Vinod Kr. &	1276-1736	6,43,250/-	21.02.2021

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

		Co.			
49.	897	Ashok Builders	935807	7,56,106/-	20.02.2021
50.	919	Dharmendra Tiwari	0.49314	40,504/-	20.11.2020
51.	937	Narender Kumar	155341	20,000/-	11.08.2021
52.	938	Narender Kumar	155342	1,30,000/-	11.08.2021
53.	942	Gopal Const.	020280	28,000/-	05.02.2022
54.	943	Rakesh Sharma	6017-3452	10,000/-	25.02.2021
55.	946	M/s Sanjeev Enterprises	2553262	45,000/-	23.03.2021
56.	958	M/s Ambey Const. Co.	0.86824	2,23,000/-	23.11.2021
57.	960	M/s S.A. Builders	2652466	2,24,000/-	08.12.2021
58.	969	Devendra Const. Co.	FDR1504215643	6,200/-	15.10.2021
59.	973	M/s Devendra Const. Co.	4016-5108	12,000/-	31.10.2021

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

PARA No. 07: Payments of final Bills not made within time limit prescribed in CPWD Manual.

(Reference Observation Memo No. 13 Dated: 24.05.2023)

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

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

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



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

S. No.	Name of the work	Ag. No.	Year	Name of contractor	Stipulated date of start	Stipulated date of Compl.	Actual date of Compl.	Remarks
1.	Demolishing & Const. of side drain and street of unauthorized Sanajy Colony Part-A (Street No.1 to 8) Narela in Distt. North, Delhi (Reg No. 607)	111-EE/CD-VII/2018-19	2019-20	M/s Attri Const. Co.	09.03.19	08.11.19	09.08.21	Work completed, final payment yet to be made
2.	Imp. Of side drain and street of unauthorized Prem Colony Bawana Road (Regn. No. 50) Part-I Narela in Distt. North, Delhi	78-EE/CD-VII/2021-22	2021-22	M/s Parmod Kr. & Co.	26.02.22	25.08.22	05.07.22	Work completed, final payment yet to be made
3.	Imp. Of side drain and street of unauthorized Prem Colony Bawana Road (Regn. No. 50) Part-II Narela in Distt. North, Delhi	77-EE/CD-VII/2021-22	2021-22	M/s Parmod Kr. & Co.	26.02.22	25.08.22	05.07.22	Work completed, final payment yet to be made
4.	Imp. Of side drain and street of unauthorized Shiv Colony Safiabad border (Regn. No. 574) Narela in Distt.	76-EE/CD-VII/2021-22	2021-22	Sh. Dinesh kumar	26.02.22	25.08.22	17.06.22	Work completed, final payment yet to be made



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

	North, Delhi.							
5.	Imp. Of streets and side drain in Shyam Kunj Colony (Regn. No. 856) at village Tikri Khurd in Distt. North.	89-EE/CD-VII/2021-22	2021-22	M/s Devendra Const. Co.	26.02.22	25.05.22	07.04.22	Work completed, final payment yet to be made
6.	Const. of road and side drain in gali no.8 colony Siraspur in Badli AC, (Reg. No. 72ELD) Part 5 & 6	59-EE/CD-VII/2019-20	2019-20	M/s Ashok Builders	29.10.19	28.02.20	05.07.21	Work completed, final payment yet to be made
7.	Const. of both side RCC drain & road of extended lal dora Part-1 (Regn. No. 72 ELD Part-B) at village Siraspur in Distt. North, Delhi	87-EE/CD-VII/2021-22	2021-22	M/s A.S. Const. Co.	26.02.22	25.12.22	19.12.22	Work completed, final payment yet to be made
8.	Const. of both side RCC drain & road of Jeevan Park Part-1 (Regn. No. 758) at village Siraspur in Distt. North	86-EE/CD-VII/2021-22	2021-22	M/s A.S. Const. Co.	26.02.22	25.12.22	20.12.22	Work completed, final payment yet to be made
9.	Const. of	84-	2021-	Sh. Rohit	26.02.22	25.12.22	19.12.22	Work

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

	both side RCC drain & road of Jeevan Park Part-2 (Regn. No. 758) at village Siraspur in Distt. North	EE/CD- VII/2021- 22	22	Sharma				completed, final payment yet to be made
10.	Const. of road and side drain unauthorized colony 71(ELD) Siraspur Part-4 in Badli AC	83- EE/CD- VII/2018- 19	2019- 20	M/s A.S. Const. Co.	14.02.19	13.08.19	16.07.21	Work completed, final payment yet to be made
11.	Restoration of main road & const. of both side RCC drain of swarn jayanti vihar at village tikri khurd in distt. North, Delhi	18- EE/CD- VII/2020- 21	2020- 21	M/s R.K. Enterprises	30.05.20	29.09.20	08.09.21	Work completed, final payment yet to be made
12.	Const. of street from raj singh house to ram kumar house at village banker in Distt. North.	93- EE/CD- VII/2021- 22	2022- 23	M/s Shubh Laxmi International	18.03.22	17.06.22	11.04.22	Work completed, final payment yet to be made
13.	Const. of road from city property to budhpur play ground of Badshahi road at village Khera Kalan in Distt. North.	110- EE/CD- VII/2021- 22	2022- 23	M/s Sunrise Const. & Co.	30.03.22	29.06.22	13.07.22	Work completed, final payment yet to be made
14.	Restoration	107-	2022-	Sh. Jaswant	30.03.22	29.07.22	20.10.22	Work

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

	of road from Alipur-Holambi turn to Dev Property Dealer of Khera Kalan at Village Kherea Kalan in Distt. North	EE/CD-VII/2021-22	23	Singh Dabas				completed, final payment yet to be made
15.	Const. of banker to munirpur road (from Bankner drain to village Munirpur Haryana Border) at Vilalge banker in North Distt.	106-EE/CD-VII/2021-22	2022-23	Sh. Jaswant Singh Dabas	30.03.22	29.06.22	09.12.22	Work completed, final payment yet to be made
16.	Restoration of Existing Road form Arya Samaj Road to Saboli Border, Narela in Distt. North, Delhi	115-EE/CD-VII/2021-22	2021-22	Sh. Jaswant Singh Dabas	30.03.22	29.09.22	17.05.22	Work completed, final payment yet to be made
17.	Const. of road from Dev Property to city property of Badshahi Road at Village Khera Kalan in Distt. North	110-EE/CD-VII/2021-22	2021-22	M/s Sunrise Const. & Co.	30.03.22	29.06.22	19.07.22	Work completed, final payment yet to be made
18.	Const. of bankner to Munirpur road (up to Bankner drain) at	109-EE/CD-VII/2021-22	2021-22	Sh. Jaswant Singh Dabas	30.03.22	29.06.22	09.12.22	Work completed, final payment yet to be made

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

	village bankner in North Distt.							
19.	Const. of road from village Ghoga to Katlupur road at village ghoga in Alipur Block, Distt. North, Delhi	108-EE/CD-VII/2021-22	2021-22	Sh. Jaswant Singh Dabas	30.03.22	29.06.22	21.11.22	Work completed, final payment yet to be made
20.	Imp. Of streets and side drains in Tarzan Colony at Village Tikri Khurd in Distt. North	37-EE/CD-VII/2021-22	2021-22	M/s Sachin Enterprises	05.11.21	04.02.22	26.02.22	Work completed, final payment yet to be made
21.	Imp. Of streets and side drains in Ganga Ram Colony at village Tikri Khurd in Distt. North	38-EE/CD-VII/2021-22	2021-22	M/s Sachin Enterprises	05.11.21	04.02.22	26.02.22	Work completed, final payment yet to be made
22.	Imp. of side drain and street of Resettlement Gautam Colony, C-Block, Part-I Narela in Distt. North, Delhi	91-EE/CD-VII/2021-22	2021-22	M/s P.K. Construction & Co.	18.03.22	17.06.22	19.05.22	Work completed, final payment yet to be made
23.	Dev. Of streets at Gali No. 23 and adjoining School gali at Village Siraspur in Badli AC	55-EE/CD-VII/2021-22	2021-22	M/s P.K. Construction & Co.	10.01.22	09.04.22	28.02.22	Work completed, final payment yet to be made

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

24.	Repair of pipe line road and construction of RCC drain from Phirni road to Hindustan Liver Company at Alipur Village in Distt. North	62-EE/CD-VII/2018-19	2019-20	M/s A.S. Const. Co.	23.01.19	22.11.19	18.04.22	Work completed, final payment yet to be made
25.	Demolishing & reconst. of double storey harijan chopal (Ambedkar Colony) at village khera khurd in Alipur Block	105-EE/CD-VII/2019-20	2020-21	M/s Ashok Builders	11.03.20	10.09.20	02.08.22	Work completed, final payment yet to be made
26.	Demolishing & reconst. of double storey building of Balmiki choupal at village Khera Kalan in Distt. North	93-EE/CD-VII/2019-20	2020-21	M/s Sunrise Const. Co.	23.01.20	22.10.20	25.01.22	Work completed, final payment yet to be made
27.	Const. of roads and side drain of 20 point Programme Colony at village Shahbad Daulatpur at Bawana AC	51-EE/CD-VII/2019-20	2019-20	M/s Ashok Builders	29.10.19	28.04.20	04.07.22	Work completed, final payment yet to be made

The competent authority may take the proper care of Clause 9 of GCC / CPWD Manual and that final payments of the works should be made within the prescribed time limit of the completion of the work. Action should be taken accordingly under intimation to audit after due verification facts and figure.

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

PARA No. 08: Withheld on account of approval of Extension of Time.

(Reference Observation Memo No. 14 Dated: 24.05.2023)


(Amount in Rs.)

S. No.	Name of Work	Agreement No.	Agency	Voucher No. & Date of Payment	Amount withheld	Reasons of withheld
1.	Imp. Internal street & const. of both side RCC drain near Sheela Bua Mandir, Corp. Bank, at Vill. Alipur in Distt. North	EE/CD-VII/2018-19/63	M/s M.M. Const. Co.	172/ 27.03.2021	50,000/-	Due to non-availability of EOT (Extension of time)
2.	R/O & Const. of RCC Drain from Vill. Tikri Khurd to Singlola in Distt. North.	EE/CD-VII/2018-19/125	Sh. Rohit Sharma	55/ 12.10.2021	2,00,000/-	Due to non-availability of EOT (Extension of time)
3.	Const. of road & side drain in unauthorized Colony 71ELD Siraspur Badli	EE/CD-VII/2018-19/83	M/s A.S. Const. Co.	68/ 21.10.2021	2,00,000/-	Due to non-availability of EOT (Extension of time)
4.	R/O Badshahi road from Khera Kalan Industrial Plot to play ground at Vill.Khera Kalan	EE/CD-VII/2019-20/56	Sh. Surrender Kumar	126/ 28.03.2022	1,00,000/-	Due to non-availability of EOT (Extension of time)
5.	C/Repairing of safety wall upto Shree Ram Ji mandir road along the sanoth link drain at Alipur	EE/CD-VII/2018-19/135	M/s S.A. Builders	153/ 29.03.2022	2,00,000/-	Due to non-availability of EOT (Extension of time)
6.	R/O pipe line road and Const. of RCC	EE/CD-VII/2018-19/62	M/s A.S. Const. Co.	75/ 18.06.2022	1,00,000/-	Due to non-availability of EOT

20

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

	drain from Phirni road to Hindustan Liver Company at Alipur					(Extension of time)
7.	Imp. of side drain & street of Unauthorized Prem Colony Bawana road (Reg.No. 50) Part-I Narela in Distt. N/D	EE/CD-VII/2021-22/78	M/s Parmod Kumar & Co.	56/ 15.10.2022	1,00,000/-	Due to non-availability of EOT (Extension of time)
8.	R/O inspection path on left bank from RD 17450m to RD 18200m of Bawana escape drain	EE/CD-VII/2022-23/22	M/s P.K. Const. Co.	71/ 27.01.2023	1,00,000/-	Due to non-availability of EOT (Extension of time)
9.	Dev & Re-const. of RCC drain from Holambi main road to Pole No. 514-18.12.2014 at Phirni road in village Holambi Kalan	EE/CD-VII/2021-22/60	M/s Sanjeev Entt.	66/ 23.02.2023	1,00,000/-	Due to non-availability of EOT (Extension of time)
10.	Const. of street of Part-B (left out portion) Reg. No. 197 in Swatantra Nagar in Distt.	EE/CD-VII/2021-22/69	M/s Parmod Kumar & Co.	93/ 28.03.2023	1,00,000/-	Due to non-availability of EOT (Extension of time)
11.	RCC outfall drain from Libaspur (near Jeevan Park) to 66 feet road at Village	EE/CD-VII/2021-22/83	M/s Rohit Sharma	112/ 29.03.2023	1,00,000/-	Due to non-availability of EOT (Extension of time)



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

	Siraspur in Distt./N					
12.	Const. of street & outfall drain of Part-B (left out portion) Reg. No. 197 in Swatanra nagar in Distt./N	EE/CD-VII/2021-22/70	Sh. Sudesh Kumar	114/29.03.2023	2,00,000/-	Due to non-availability of EOT (Extension of time)
13.	C/O road & side drain of Gali No. 5 & crossing of Gali No. 2 & 3 of U.C. Prahlad Vihar (Reg. No. 1116) in Bawana A.C.	EE/CD-VII/2021-22/85	Sh. Rohit Sharma	161/31.03.2023	4,00,000/-	Due to non-availability of EOT (Extension of time)

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

PARA No. 09: Unfruitful expenditure of Rs. 47.44 Lakh due to foreclosure of work.

(Reference Observation Memo No. 15 Dated: 24.05.2023)

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

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

The CPWD Manual vide Para 4.2 stipulates that availability of the site should be ensured at the planning and designing stage should be taken up only after availability of the land assured. Para 3.3 (2) further provides that estimates should be sent to clients department after fully ascertaining the necessary, site and topographical details, Technical feasibility, etc. In case site service is necessary, a small estimate may be sent to the client for the purpose of assigning the suitability and availability of the land for the proposed work.

During the test check of files / records it is revealed that the work was awarded by the division without ensuring the availability of clear site as envisaged as per CPWD Manual the work could not be completed and foreclosed for under mentioned works:-.

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

(Amount in Rs.)

S. No.	Agg. No.	Name of the work	Name of contractor	Estimated cost	Tender Amount	Date of fore closure	Exp. incur red	Remarks
1	92/EE/CD-VII/2018-19	Demolishing and Const. of side drain and streets of unauthorized Ankur Vihar Colony Holambi Kalan Narela in Distt. North, Delhi (Reg. No.21)	M/s A.K. Engineers	60,38,664	44,58,262	04.11.19	47.44	The work is foreclosed on account of various circumstance which are beyond the control of the department.
				Total			47.44	

The department had paid Rs. 47.44 Lakh as wasteful expenditure on the above work. Necessary action may be taken by the department as per CPWD Manual for the above foreclosed works, under intimation to Audit.

PARA No. 10: Difference in Payment between Tender Amount and Gross Work amount.
(Reference Observation Memo No. 16 Dated: 25.05.2023)

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

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

S. No.	Name of the work	Agg. No.	Voucher No. & Date	Est. cost (in Rs.)	Tender Amt. (in Rs.)	Gross work done	Diff. between tender amt. and gross work done
1.	Imp. of street and side drain of unauthorized Shiv Colony Safiabad Border (Reg. No. 574) Narela in Distt. North	EE/CD-VII/2021-22/76	53/13.09.2022	23667890	18284925	23671425	5386500
2.	Providing and fixing of Iron gates in JJ Colony	EE/CD-VII/2021-22/80	24/06.09.2022	5189158	3823429	4961775	1138346

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

	Rohini, Sector-27, Delhi						
3.	Dev. of unauthorized colony in NCT of Delhi	EE/CD-VII/2021-22/71	31/06.09.2022	19167321	13402970	18974884	5571914
4.	Const. of protection wall on left bank of Sub Minor No. 3 from RD 800m to RD 1700m	EE/CD-VII/2021-22/103	30/06.09.2022	9705372	5965750	7369907	1404157
5.	Imp. of side drain and street of re-settlement colony Part-1, Narela in Distt. North, Delhi	EE/CD-VII/2021-22/91	49/13.09.2022	6404854	3469169	6550651	3081482
6.	Const. of streets in Vishal Enclave Block-C (Reg. No. 1194) at Bawana-Narela Road in Distt. North Delhi	EE/CD-VII/2018-19/88	68/15.03.2022	17189403	11381457	13758291	2376834
7.	Const. of streets of Part B (left out portion) Reg. No.197 in Swatantra Nagar in Distt. North. (Gali No. 1 to 29 Part-II)	EE/CD-VII/2021-22/69	93/28.03.2023	46443522	34147255	44013167	9865912
8.	Dev. of pond Kh. No-38/26 at village Prahlad Pur	EE/CD-VII/2019-20/80	147/26.03.2021	7498626	4208109	8888361	4680252

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

	in Distt. North/West						
9.	Const. of RCC drain along the phirmi road from seed farm to Alipur Holambi road at village Alipur in Distt. North	EE/CD-VII/2018-19/64	144/26.03.2021	20955330	14118906	20275056	6156150
10.	Providing of laying of 450mm dia NP-2 Class RCC pipe conduit for carrying out treated water from wet land system at RD 9920m to existing pond at RD 11150m of left side of Bawana Escape Drain	EE/CD-VII/2019-20/119	137/26.03.2021	5388002	4591002	6038399	1447397

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

PARA No. 11: Unfruitful expenditure of Rs. 33.75 Lakh due to work held/stopped by the contractor.

(Reference Observation Memo No. 17 Dated: 25.05.2023)

As per Section 33.5 of CPWD Manual under clause 2, time is deemed to be the essence of the contract on the part of the contractor. The time allowed for execution of the work as specified in schedule F of the contract, or the extended time in accordance with the conditions of the contract, shall be the essence of the contract. It is, therefore, necessary for the contractor to complete the job within the stipulated period. If the contractor failed to start the execution of work, the earnest money and performance guarantee shall be forfeited by the Engineer-In-Charge with the prior approval of tender accepting authority. As per Section 33.1(3) for slow performance for delaying in completion of work, compensation, subject of maximum of 10% of tender value, is recoverable.

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

During the test check of files / records it is revealed that in under mentioned cases the work is awarded to the contractor/Agency but they are held/stopped the work.

(Amount in Lakh)

S. No.	Agg. No.	Name of the work	Name of contractor	Est. Cost	Tender Amt.	Date of start	Date of completion	Exp. incurred
1.	87/EE/ CD- VII/2019- 20	Civil &n Electrification work at Godown of DSCSCL at Siraspur	Sh. Sudesh Kumar	91.98	33.70	31.12.19	13.02.20	25.73
2.	20/EE/ CD- VII/2020- 21	Dev. of community Park-cum- permanent Chhat Pooja Ghat at Sector A-10, Pocket- 7 (DUSIB Land) Narela Distt.	Sh. Dharmender Tiwari	12.19	8.10	30.05.20	19.09.20	8.02
					TOTAL			33.75

The department had paid Rs. 33.75 Lakh as Unfruitful expenditure on the above work. Necessary action may be taken by the Division for the above works held / stopped by the contractor, under intimation to audit.

PARA No. 12: Cancellation of works due to non-availability of clear work site.

(Reference Observation Memo No. 18 Dated: 25.05.2023)

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

The audit came to notice below mentioned works were awarded without ensuring the availability of clear site as envisaged as per CPWD Manual.



22

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

S. No.	Name of the work	Tendered Cost	Stipulated Date of Start	Date of Completion	Reasons of cancellation
1.	Demolishing of 4 No. existing pipe culverts and reconstruction of RCC box culverts at RD 75m, 140m, 850m end 1310m at Sannoth link drain	111.87	13.12.2018	12.12.2019	Work held up as DDA is developing Narela City Project on Sannoth Drain between RD 900m to RD 3350m.
2.	Development of Qabristan at village Kureni in Distt. North Delhi	91.30	08.06.2018	07.03.2019	Work held up due to demarcation dispute between two communities.

The divisional engineer is advised to take the action according to para 4.2 of CPWD Manual for availability of site before uploading/awarding the tenders, under intimation to audit.

PARA No. 13: Condemnation of unserviceable stores.

(Reference Observation Memo No. 19 Dated: 26.05.2023)

During the test audit of records of sub division under FCD-VII for the period of 2019-20 to 2021-22, it was observed that the following vehicles have been out of the road and have completed their useful life:-

S. No.	Regn. No. of Vehicle	Make	Date of purchase	Purchase amount
1.	DDA-7370	Maruti Gypsy	Not mentioned	Not mentioned
2.	DL-ILE-2920	Tata-407 Truck	16.04.2002	Not mentioned
3.	DEL-2253	Diesel Truck	19.09.1985	Not mentioned
4.	DL-2C-7980	Maruti Gypsy	15.06.1990	Not mentioned

Similar observation were made vide para 07 of audit period 2016-19 and same have been updated & para taken as fresh.

Since, with the passage of time, these vehicles are losing their residual value, if these vehicles have completed their useful life and can't be used economically in the Division, then the Division to condemn these vehicles as per the prescribed procedure in GFR, under intimation to audit.



PARA No. 14: Payments of final account bills without obtaining the prior sanction of extra item/deviation item.

(Reference Observation Memo No. 20 Dated: 26.05.2023)

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

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

S. No.	Agreement No.	Voucher No.	Actual date of completion	Name of the work	Name of agency
1.	30/EE/CD-VII/2021-22	63/ 15.10.2022	30.04.2022	Restoration of damaged road on Left bank of Gravity channel between guard room to pump house at CTP network	M/s Devendra Const. Co.
2.	134/EE/CD-VII/2018-19	113/ 26.10.2021	20.02.2020	Const. of streets in Basti Bankner near Bharada Pana, Shamshan Ghat road (Extended Portion) (Reg. No. 502-A) at village Bankner in Distt. North	M/s Durga Const. Co.
3.	95/EE/CD-VII/2019-20	16/ 09.03.2023	25.06.2022	Demolition reconstruction of Jatav Chopal at village Sannoht in Alipur Block	M/s Durga Const. Co.



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

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

PARA No. 15: Non deduction of the amount of Labour Cess amounting to Rs. 12,030/-.

(Reference Observation Memo No. 21 Dated: 26.05.2023)

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

(Amount in Rs.)

S. No.	Voucher no. and date	Agency	Gross Amount	Labour Cess
1.	30/08.05.2019	M/s Manoj Generator	11210	112
2.	42/09.05.2019	M/s Manoj Generator	11210	112
3.	14/06.06.2019	M/s Celesta Entt.	109998	1100
4.	40/17.06.2019	M/s Manoj Generator	11210	112
5.	41/06.07.2019	M/s Manoj Generator	11210	112
6.	32/12.09.2019	M/s Shiv Traders	54408	544
7.	31/12.09.2019	Celesta Entt.	59259	593
8.	69/19.08.2019	M/s Manoj Generator	11210	112
9.	82/22.08.2019	M/s Celesta Entt.	84562	846
10.	64/17.10.2019	M/s Celesta Entt.	58587	586
11.	69/17.10.2019	M/s Manoj Generator	11210	112
12.	53/14.11.2019	M/s Celesta Entt.	56448	564
13.	60/18.11.2019	M/s Manoj Generator	11210	112
14.	61/18.11.2019	M/s Celesta Entt.	102531	1025
15.	97/28.11.2019	M/s Celesta Entt.	117150	1172
16.	79/26.12.2019	M/s Manoj Generator	11210	112
17.	96/28.12.2019	M/s Celesta Entt.	13972	140
18.	16/14.01.2020	M/s Manoj Generator	11210	112
19.	20/14.01.2020	M/s Celesta Entt.	49678	497
20.	03/03.02.2020	M/s Celesta Entt.	116375	1164
21.	04/03.02.2020	M/s Celesta Entt.	74165	742
22.	55/16.02.2020	M/s Manoj Generator	11210	112
23.	62/16.03.2020	M/s Manoj Generator	11210	112
24.	66/16.03.2020	M/s Rakesh Sharma	65435	654
25.	122/31.03.2020	M/s Celesta Entt.	117150	1172
		Total	1203028	12030

The department may take necessary action to deduct the Labour cess (LWT) amounting to Rs. 12,030/- from the above mentioned agencies / contractors and deposit the same to the Concerned department / office as per rule, under intimation to audit. Other similar cases may also be reviewed.

19

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

PARA No. 16: Non-recovery of Rs. 2,40,000/- from the contractor for failure to provide an Engineer at site.

(Reference Observation Memo No. 22 Dated: 26.05.2023)

As per Clause-36 of the agreement, the contractor shall immediately after receiving letter of acceptances of the tender and before commencement of the work, intimate in writing to the Engineer-in-charge the name, qualifications, experience, age, address and other particulars along with certificate, of the principal technical representative to be in charge of the work and other technical representative(s) who will be supervising the work. In case on Non compliance of above clause, recovery shall be made as per requirement of technical staff and their experience depending on nature of work.

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

S. No.	Name of the contractor	Agreement No.	Stipulated date of start	Stipulated date of completion/Actual date of completion	Recovery (in Rs.)
1	M/s Ashok Kumar Builders	16/2020-21	30.05.2020	29.06.2020/ 13.10.2020 (01 months)	15000 (15000 x 1)
2	M/s Ashwani Kumar	55/2019-20	10.10.2019	09.01.2019/ 30.03.2020 (15 months)	225000 (15000 x 15)
				Total	240000

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

PARA No.17: Non Production of records

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

The following record was not produced to audit:

1. M.B. register
2. Stock register (Consumable and Non-Consumable).
3. Tuition fees & LTC register.



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

4. Contractor ledger
5. Log book.
6. Income tax record



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

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

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

TAN No. 01: Unrealistic Estimates.

(Observation Memo No.02 Dated 17.05.2023)

During the test check of records of E.E. Flood Control Division – VII (I & F C D) Sector -15, Rohini, New Delhi 110089 for the period 2019-20 to 2022-23, it has been noticed that there is huge variation between the estimates and the tender amount. A few instances are as under:

S. No.	Agreement No. /Work Order No.	Name of work	Estimated Amount (In Rs.)	Tender Amount (In Rs.)	Variation in %age Below Estimated Cost
1.	EE/CD-VII/2019-20/35	A/R & M/O Drains 2711/- Rev. SH: Restoration of both side bank of banker link drain between RD 2040 m to 3240 m and 4070 m to 4505 m.	38,89,633/-	17,00,536/-	56.28%
2.	EE/CD-VII/2019-20/63	Dev. Of Chatt Ghat 4711 Capital SH: Providing of sufficient arrangements for chhatt pooja mohatsav 2019 at pappu colony on DDA Land in Bawana A.C.	3,62,291/-	1,72,153/-	52.48%
3.	EE/CD-VII/2019-20/64	Chhatt Ghat (4711) SH: Providing sufficient arrangements for chatt pooja mohatsav 2019 at Rohini Sector 26 on DDA Land in Bawana A.C.	3,59,511/-	1,76,615/-	50.87%
4.	EE/CD-VII/2019-20/65	Dev. Of Chhat Pooja Mohotsav 2019 at Shahbad Dairy, Kh. No. 293 on Gram Sabha Land in Bawana A.C.	6,77,418/-	300080/-	55.70%
5.	EE/CD-VII/2019-20/66	Chhat Ghat (4711) SH: Providing sufficient arrangements for chat pooja mohatsav 2019 at Sector-A 10, Pocket7	5,34,839/-	2,62,996/-	50.83%

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

		(DUSIB Land), DDA Land Bhorgarh and water body village Holambi Kalan (Metro Vihar) Narela in Distt. North			
6.	EE/CD-VII/2019-20/67	Sama (4711 Capital) SH: Providing sufficient arrangements for chhat pooja mahotsav 2019 at Sector A1), Pocket 1 (DDA Land, Ram Leela ground Sector A6 Pocket-11 (DUSIB Land) and DDA Land, New Ramdev chowk, Mamoorpur, Narela in Distt. North, Delhi	9,27,151/-	4,32,750/-	53.32%
7.	EE/CD-VII/2019-20/90	A/R & M/O Drains (2711) SH: Supply & Installation of trash barner near RD. 13560 m RD 15570 m, RD 16635m, RD 17617 m, RD 19100 m and RD 19500 m	15,91,331/-	4,67,650/-	59.30%
8.	EE/CD-VII/2020-21/06	M/Drainage (2711-Rev.) SH: Cleaning & Removal of malba waste material from Alipur link drain and disposal of same to approved dumping point and its maintenance	2,17,474/-	1,08,436/-	50.14%
9.	EE/CD-VII/2020-21/16	A/R & M/O CTP (4515-Rev) SH: Providing & Laying RMC on left bank of main channel from gujjar chowk to guard room at CTP Burari	53,25,895/-	24,21,150/-	54.54%
10.	EE/CD-VII/2020-21/27	A/R & M/O Drains (2711-Rev.) SH: Balance work supply and 1 st installation/fixing of floating trash barrier near RD 2150m, 3650m, 3650m & 5350m at	1,61,622/-	76,855/-	52.45%

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

		banker link drain for cleaning material			
11.	EE/CD-VII/2020-21/28	A/R & M/O Drains (2711-Rev.) SH: Protection of side slopw of ghaga drain from RD 5105m, to its outfall near constructed wet land at village sanath in Distt. North	30,09,453/-	13,56,690/-	54.92%
12.	EE/CD-VII/2021-22/01	A/R & M/O Drain 2711-Rev. SH: Cleaning & removal of malba waste material	4,46,044/-	1,97,200/-	55.79%
13.	EE/CD-VII/2021-22/02	A/R & M/O Drain 2711-Rev. SH: Cleaning & removal of malba waste material	3,40,371/-	1,60,400/-	52.87%
14.	EE/CD-VII/2021-22/03	A/R & M/O Drain 2711-Rev. SH: cleaning & removal of obstruction and cleaning of Khera Khurd link Drain	7,77,721/-	3,38,920/-	56.42%
15.	EE/CD-VII/2021-22/04	A/R & M/O Drain 2711-Rev. SH: C/R of Malba/waste material from Bawana	13,11,106/-	5,81,560/-	55.64%
16.	EE/CD-VII/2021-22/06	A/R & M/O Drain 2711-Rev. SH: cleaning & removal of Malba/waste material from Bawana	21,09,127/-	9,10,920/-	56.81%
17.	EE/CD-VII/2021-22/07	A/R & M/O Drain 2711-Rev. SH: cleaning & removal of malba/waste material from Khera Kalan link Drain and disposal of same	1,95,925/-	93,017/-	52.52%
18.	EE/CD-VII/2021-22/08	A/R & M/O Drain 2711-Rev. SH: cleaning & removal of malba/waste material from tikri khurd link drain and disposal of same	3,35,303/-	1,56,744/-	53.25%
19.	EE/CD-VII/2021-22/09	A/R & M/O Drain 2711-Rev. SH: cleaning & removal of malba/waste	2,13,921/-	94,216	55.96%

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

		material from Alipur link drain and disposal of same			
20.	EE/CD-VII/2021-22/10	A/R & M/O Drain 2711-Rev. SH: cleaning & removal of malba/waste material from Naja Bans link drain and disposal of same	2,35,611/-	1,17,200/-	50.26%
21.	EE/CD-VII/2021-22/12	A/R & M/O Drain 2711-Rev. SH: cleaning & removal of malba/waste material from bawana escape drain	9,80,906/-	4,23,560/-	56.82%
22.	EE/CD-VII/2021-22/13	A/R & M/O Drain 2711-Rev. SH: cleaning & removal of malba/waste material from Nangloi drain	3,81,279/-	1,85,120/-	51.45%
23.	EE/CD-VII/2021-22/15	A/R & M/O CTP, Burari 2702-Rev. SH: cleaning & removal of malba/waste material from Gravita channel and Sileempur minor and disposal to same	4,33,070/-	2,04,981/-	52.67%
24.	EE/CD-VII/2021-22/16	A/R & M/O CTP, Burari 2702-Rev. SH: cleaning & removal of malba/waste material from main channel and sharoda minor and disposal to same	4,06,019/-	1,91,155/-	52.57%
25.	EE/CD-VII/2021-22/19	A/R & M/O CTP, Burari 2702-Rev. SH: removal of polythene bags, garbage, slush etc. from gravity channel nali near pump house at burari	1,85,782/-	72,000/-	61.24%
26.	EE/CD-VII/2021-22/29	A/R & M/O CTP, Burari 2702-Rev. SH: Restoration of road from gujjar chowk to shamshan ghat palia at right bank of mukhandparat CTP network, burari	88,21,566/-	38,75,865/-	56.06%

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

27.	EE/CD-VII/2021-22/37	MLALAD work (8443) SH: improvement of streets and side drains in Tarzan colony at village Tikri Khurd in Distt. North	49,43,261/-	22,84,360/-	53.79%
28.	EE/CD-VII/2021-22/38	MLALAD work (8443) SH: improvement of streets and side drains in ganga ram colony at village Tikri Khurd in Distt. North	35,15,543/-	16,61,320/-	52.69%
29.	EE/CD-VII/2021-22/104	A/R & M/O CTP, Burari 2702-Rev. SH: restoration of inspection path on left bank of sub-minor no. 3 from RD 800m to RD 1700m.	89,73,414/-	39,64,500/-	55.82%
30.	EE/CD-VII/2021-22/106	Mukhiya Mantri Sadak Punarnirman Yojna 8443 D.work SH: Const. of banker to munirpur road	1,77,83,370/-	87,01,250/-	51.07%
31.	EE/CD-VII/2021-22/108	Mukhiya Mantri Sadak Punarnirman Yojna 8443 D.work SH: Const. of road from village ghoja to katlupar	1,25,33,769/-	58,56,500/-	53.27%
32.	EE/CD-VII/2021-22/109	M.M.S.P.N.Y. (8443) SH: Constr. Of Banker to Munirpur road	1,80,83,999/-	89,82,100/-	50.33%
33.	EE/CD-VII/2021-22/110	M.M.S.P.N.Y. (8443) SH: Constr. of road from Dev. Property to city property of badshahi road at village khera kalan in Distt. North	1,90,95,591/-	86,97,362/-	54.45%
34.	EE/CD-VII/2021-22/111	M.M.S.P.N.Y. (8443) SH: Constr. of road from city property to budhpur Khera Kalan in Distt. North	1,90,95,591/-	86,97,362/-	54.45%
35.	EE/CD-VII/2021-22/112	M.M.S.P.N.Y. (8443) SH: Restoration of road from phimi road to old G.T. Karnal	1,91,77,260/-	89,86,200/-	53.14%

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

36.	EE/CD-VII/2022-23/01	A/R & M/O Drains 2711 SH: cleaning and removal of obstruction & cleaning of Khera Khurd Link Drain	8,57,852%	3,98,473%	53.55%
37.	EE/CD-VII/2022-23/02	A/R & M/O Drains 2711 SH: cleaning and removal of obstruction & cleaning of Sanoti Link Drain	3,83,518%	1,78,145%	53.55%
38.	EE/CD-VII/2022-23/03	A/R & M/O Drains 2711 SH: cleaning and removal of malba/waste material from Bawana Drain	2,40,819%	1,11,862%	53.55%
39.	EE/CD-VII/2022-23/04	A/R & M/O Drains 2711 SH: cleaning & removal of malba/waste material from ghoja drain	5,21,038/-	8,42,025/-	53.55%
40.	EE/CD-VII/2022-23/05	A/R & M/O Drain in Distt. North SH: cleaning & removal of malba/waste material from Bawana Escape drain	14,17,947/-	6,58,638/-	53.55%
41.	EE/CD-VII/2022-23/06	A/R & M/O Drain 2711 SH: cleaning & removal of malba/waste material from Bawana Escape Drain	28,42,128/-	11,67,800/-	58.91%
42.	EE/CD-VII/2022-23/09	A/R & M/O Drain 2711 SH: cleaning & removal of malba/waste material from Alipur Link Drain	2,67,341/-	1,07,310/-	59.86%
43.	EE/CD-VII/2022-23/11	A/R & M/O Drain 2711 SH: cleaning & removal of malba/waste material from Bawana Escape Drain	10,61,037/-	4,92,855/-	53.55%
44.	EE/CD-VII/2022-23/17	A/R & M/O Drain SH: cleaning & removal of malba/waste material from Nangloi Drain	6,76,160/-	2,92,101/-	56.80%
45.	EE/CD-VII/2022-23/21	A/R & M/O Drains SH: restoration of inspection path on left bank of Bawana Escape Drain	95,30,875/-	39,08,166/-	58.99%

11

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

46.	EE/CD-VII/2022-23/25	A/R & M/O Drains SH: Temporary rejuvenation 12 No. of water bodies for harvesting rain water	36,26,386/-	9,79,487/-	72.99%
47.	EE/CD-VII/2022-23/26	A/R & M/O Drains SH: Supply & installation/fixing of flating trash barrier	91,09,853/-	36,44,852/-	59.99%
48.	EE/CD-VII/2022-23/36	Dev. Of chatt ghat SH: Constr. of temporary chatt ghats at Libaspur	34,58,766/-	9,30,408/-	73.10%
49.	EE/CD-VII/2022-23/37	Chatt Ghat SH: Constr. of Temporary Chatt Ghat of Jeevan Park at Siraspur	20,08,365/-	5,44,267/-	72.90%
50.	EE/CD-VII/2022-23/38	Chatt Ghat SH: Providing sufficient arrangements for performing Chatt Pooja	5,11,801/-	1,27,950/-	75%
51.	EE/CD-VII/2022-23/39	Chatt Ghat SH: Providing sufficient arrangements for performing Chatt Pooja	8,16,116/-	2,04,029/-	75%
52.	EE/CD-VII/2022-23/40	Chatt Ghat SH: Constr. of Temporary Chatt Ghat of Amriti Vihar at Burari	4,70,267/-	1,61,490/-	65.66%
53.	EE/CD-VII/2022-23/41	Chatt Ghat SH: Providing sufficient arrangements for performing Chatt Pooja at Sector 26 Rohini	19,36,513/-	5,80,973/-	70%
54.	EE/CD-VII/2022-23/42	Chatt Ghat SH: Providing sufficient arrangements for performing Chatt Pooja at Phase-2, Metro Vihar, Holambi Kalan, Block A&B in Distt. North Delhi	16,95,842/-	4,61,269/-	72.80%
55.	EE/CD-VII/2022-23/43	Chatt Ghat SH: Providing sufficient arrangements for performing Chatt Pooja at Bawana	19,31,495/-	5,77,517/-	70.10%



10

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

56.	EE/CD-VII/2022-23/44	Chatt Ghat SH: Providing sufficient arrangements for performing Chatt Pooja Mohatsav (DUSIB Land) in Distt. North	34,85,977/-	12,16,606/-	65.10%
57.	EE/CD-VII/2022-23/64	Dev. Of UC SH: Improvement of streets and side drains in authorised colony Prahlad Vihar	3,80,42,480/-	1,86,82,662/-	50.89%
58.	EE/CD-VII/2022-23/66	DVDB Works SH: Constr. of streets near under pass of Narela	1,12,35,125/-	54,72,629/-	57.29%
59.	EE/CD-VII/2022-23/67	DVDB Works SH: Constr. of Sajra Road from Phirni road of village Budhpur at G.T. Karnal Road	2,37,06,891/-	1,13,01,075/-	52.33%

The estimates of works are prepared by the Technically expert Engineers on the basis of prevalent D.S.R. and depending upon the prevailing Market rates, but still it has been observed that tenders have been received & accepted quoting the rates much below the estimated cost. Moreover, today the rates of every commodity are rising spirally yet the tenders have been accepted much below the estimated rates.

Such type of unreasonable variations can be attributed to either wrong assessment of the quantity of items or sketchy estimates prepared in an unprofessional manner.

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

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

TAN No. 02: Non surrender of Savings.

(Observation Memo No.04 Dated 17.05.2023)

During the test check of reconciliation statement of office of Ex. Eng., Flood Control Division-VII, (I & FCD), Sector 15, Rohini, New Delhi 110089 for the audit period 2019-20 to 2022-23, it is noticed that Savings of Funds / Excess expenditure were not being surrendered / regularized as per provisions contained in General Financial Rule, 2017.

As per Rule 62(2) of GFR 2017, savings as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end



4

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

of the financial year. No savings shall be held in reserve for possible future excesses/ expenditure.

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

Financial Year: 2019-20

Major/Minor/Sub Head of Accounts	Budget Allotted (In Lakh)	Total Expenditure (In Lakh)	Balance (In Lakh)	% of Saving
MH 2702-80-001-99 00 27 – Maintenance & Repair of minor works (SH)	500.00	431.54	68.46	13.69%
MH 4711-03-800-99 00 53 other drainage work (SH)	483.00	432.99	50.01	10.35%
MH-4711-03—103-98 00 53 rejuvenation of drains (SH)	10.00	3.08	6.92	69.2%
MH-4711-03-800-99-00-53 other drainage works (SH) charged	5.00	3.27	1.73	34.6%
MH 4702-00-102-98-00-53 rejuvenation and rejuvenation of water body (SH)	40.00	9.17	30.83	77.07%
MH 4515 0.103-93-00-53 Rural Devp Board for works to be carried under IDRV (SCSP)	2193	1945.51	247.49	11.29%
MH 4515 0.789-97-00-53 Rural Devp Board for works to be carried under IDRV (SCSP)	482.00	427.26	54.94	11.40%
MH-4515- Capital outlay on other rural development programme – Panchayati Raj – 451500101980053- Modernisation of Panchayat units and it functions (Plan)	70.00	58.91	11.09	32.13%
MH 4225 01 Welfare of SCs 789 Special Component Plan for SCs 98 00 53 Improvement of SC Basties (SCSP)	121	85.34	35.66	29.47%
MH 4406-02-112-99-00-53 Development of forest including consolidation	43.01	28.39	14.62	33.99%
MH-4403-00-101-90-00-53	10	0	10	100%
Total	3957.01	3425.46	531.75	

8

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

Financial Year 2020-21


Major/Minor/Sub Head of Accounts	Budget Allotted (In Lakh)	Total Expenditure (In Lakh)	Balance (In Lakh)	% of Saving
MH-2702 – 80-800-99 00 27 – Maintenance and Repair of Minor Works (SH)	400	272.20	127.8	31.95%
MH-2711-03-052 98 00 01 Machinery & Equipment Maintenance of Drainage (Salary)	250.00	213.39	36.61	14.64%
MH-2711-03-052 98 00 02 (Wages)	50.00	38.70	11.30	32.6%
MH-2711-01-052-98-00-27 Machinery and Equipment Maintenance Flood (Works)	40	0	40	100%
MH 4702-00-102-93-00-53 Rejuvenation & Preservation of Water Bodies	200	110.54	89.46	44.73%
MH 4711-03-800-99-00-53 other drainage works (SH)	800	472.43	327.57	40.95%
MH- 4217-60-050-95-00-53 development of unauthorized colony	3246	2863.57	382.43	11.78%
Total	4986	3970.83	1015.17	

Financial Year: 2021-22

Major/Minor/Sub Head of Accounts	Budget Allotted (In Lakh)	Total Expenditure (In Lakh)	Balance (In Lakh)	% of Saving
MH-4515 00 101 98 00 53 Modernization of Panchyat	64.5	47.07	17.43	27.02%
MH- 4702-00-102-98-00-53 Rejuvenation of water drains	155	125.34	29.66	19.14%
Total	219.5	172.41	47.09	

Financial Year: 2022-23

Major/Minor/Sub Head of Accounts	Budget Allotted (In Lakh)	Total Expenditure (In Lakh)	Balance (In Lakh)	% of Saving
MH 2702-80-001-99 00 06 – (Medical Treatment)	10	5.76	4.24	42.40%
MH 2702-80-001-99 00 06 –	1	0.31	0.69	69%



7

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

(Domestic Travel Expenses) D.T.E				
MH-2711-03-052 98 00 01 Machinery & Equipment Maintenance of Drainage (Salary)	250	194.32	55.68	22.72%
MH 4711-03-800-93-00-53 Dev. Of Chhat Ghat	161	74.44	86.56	53.76%
MH 4225-01-789-98 00 53 Improvement of SC/ST Basties	192.95	158.09	34.86	18.07%
MH-4515 00 101 98 00 42 Modernization of Panchyat	252.75	91.71	161.04	63.72%
MH- 4702-60-050-95-00-53 Development of Unauthorized Colony	5043.71	4421.75	621.96	12.33%
MH-2406-04-103-99-00-50 Compensatory Afforestation Financed from SCAF	422.62	236.81	185.81	43.97
Total	6334.03	5183.19	1150.84	

As per Rule 62(1) of GFR 2017, Department shall surrender all the anticipated savings noticed in the Grants or appropriation and the unutilized funds before the close of financial year. However, in the above mentioned cases, the same was not done.

The department may take necessary action under relevant rules for surrender of all anticipated savings under intimation to audit.

TAN No. 03: Rush of Expenditure.

(Observation Memo No.05 Dated 18.05.2023)

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

(In Lakhs)

Head of account	Revised Estimate	Expenditure during March	Total Expenditure	%age of Exp. March
2019-20				
MH 2702-80-001-99 00 27 – Maintenance & Repair of minor works (SH)	500	58.44	431.54	13.54%
MH 4711-03-800-99 00 53 other drainage work (SH)	483	123.96	432.99	28.63%
MH-4711-03-800-99-00-53 other drainage works (SH) charged	5	3.27	3.27	100%
MH 4515 0.103-93-00-53 Rural Devp Board for works to be carried under	2193	473.33	1945.51	24.33%



6

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

IDRV (SCSP)				
MH 4515 0.789-97-00-53 Rural Devp Board for works to be carried under IDRV (SCSP)	482	103.90	427.06	24.33%
MH-4515- Capital outlay on other rural development programme – Panchayati Raj – 451500101980053- Modernisation of Panchayat units and it functions (Plan)	70	11.29	58.90	19.07%
MH 4225 01 Welfare of SCs 789 Special Component Plan for SCs 98 00 53 Improvement of SC Basties (SCSP)	121	45.45	85.33	54.43%
MH 4217-60 050 95 00 53 Unauthorized Colonies	4000	620.18	3999.95	15.50%
2020-21				
MH-2702 – 80-800-99 00 27 – Maintenance and Repair of Minor Works (SH)	400	272.19	272.19	100%
MH-2711-03-052-98-00-27 Maintenance of Drainage (SH- Minor Works)	653	158.17	614.46	25.74%
MH 4702-00-102-93-00-53 Rejuvenation & Preservation of Water Bodies	200	42.25	110.54	38.22%
MH 4711-03-800-99-00-53 other drainage works (SH)	800	472.14	472.43	99.9%
MH- 4403-00-101-93-90-00-53 Veterinary Service	34.36	34.28	34.28	100%
MH-4515 00 103 93 00 53 DRDB (GEN)	816.10	815.61	815.61	100%
MH-4515 00 789 97 00 53 DRDB (SCSP)	179.21	179.04	179.04	100%
2021-22				
MH-2702 – 80-800-99 00 01 – Maintenance and repair of minor works (SH) (Salary)	170	19.97	169.96	11.75%
MH-2702 – 80-800-99 00 27 – maintenance and Repair of Minor works (SH) Minor Works	550	292.68	549.71	53.24%
Mh-2711-03-052 98 20 27 Maintenance of drainage (SH-Minor Works)	1100	175.10	1099.96	15.92%



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

MH 4711-03-800-99-00-53 other drainage works (SH) Voted	800	623.51	784.51	79.47%
MH 4711-01-800-99-00-53 Dev. Of Chhat Ghat	115	106.80	114.9.	92.93%
4403 Veterinary Dispensary	104.27	40.71	93.87	43.37%
MH-4515 00 103 93 00 53 DRDB (GEN)	1713.80	722.04	1713.48	42.14%
MH-4515 00 789 97 00 53 DRDB (SCSP)	376.2	158.49	376.13	42.13%
MH-4515 00 101 98 00 53 Modernization of Panchyat	64.5	42.56	47.06	90.43%
MH- 4217-60-050-95-00-53 Development of Unauthorized Colony	3900	2917.08	3881.61	15.15%
MH- 4702-00-102-98-00-53 Rejuvenation of water drains	155	74.63	125.33	59.54%
MH-2515-00-800-77-00-27 repair of IDRUV works	16.40	16.28	16.28	100%
MH-2515-00-800-77-00-27 repair of IDRUV works	3.60	3.57	3.57	100%
2022-23				
MH-2702 – 80-800-99 00 27 – Maintenance and repair of minor works (SH) minor works	910	287.70	1093.06	26.32%
MH 4711-03-800-99-00-53 other drainage works (SH) Voted	798.72	399.00	792.34	50.36%
MH 4225-01-789-98 00 53 Improvement of SC/ST Basties	192.95	45.13	158.09	28.55%
MH-4515 00 101 98 00 42 Modernization of Panchyat	252.75	67.89	91.71	74.02%
MH- 4702-60-050-95-00-53 Development of Unauthorized Colony	5043.71	1711.22	4421.75	38.70%

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

TAN No. 04: Discrepancies in maintenance of Service Books.

(Observation Memo No.06 Dated 18.05.2023)

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

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

1. As per SR 202, the Service Book is required to be shown to the official every year and his/her signature obtained in token of his perusal. But the same was not found in most of the cases.
2. The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the HOO. But the same was not complied with.
3. Verification and communication of qualifying service after 25 years (now after 18 years.) of service or 5 years before retirement - As per Rule 32 of CCS (Pension) Rules, on completion of 25 years (now after 18 years) or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. But it has been observed that in most of the cases, the above instructions have not been followed by the department.
4. Date of birth of the following official has not written in words in the service book.
 - (b) Ravinder Kumar, Jr. Asstt.
 - (c) Sachin, Jr. Asstt.
 - (d) Mukesh Kumar Sharma, J.E
 - (e) Subhash Chand, W/c
 - (f) Phere Ram, W/c
 - (g) Anand, W/c
 - (h) Satbir Singh, W/c
 - (i) Rambir Singh, W/c
 - (j) Fareedudin, W/c
5. Entry of Aadhar number has not been made in the service book of most officers/ officials as per the instructions circulated by the Pr. Secretary (Finance) Finance department, Govt. of N.C.T. of Delhi.
 - (a) Karanvir Singh, Sr. Asstt.
 - (b) Mukesh Kumar Sharma, J.E
 - (c) Rajbir Singh, A.E



(d) Rambir Singh, W/c

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

(ii) Vinay Sharma, J.E

(iii) Rakesh Arora, ASO

(iv) Pradam Singh Bansal

(v) Mukesh Kumar Sharma, J.E

(vi) Rajbir Singh, A.E

(vii) Rajender Singh, W/c

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

(i) Vishal, Sr. Asstt.

(ii) Pradam Singh Bansal, D/M

(iii) Mukesh Kumar Sharma, J.E

(iv) Rajender Singh, W/c

(v) Phere Ram, W/c

(vi) Satbir Singh, W/c

(vii) Rambir Singh, W/c

8. Upto date leave record has not been maintained in Service Book of the Vinay Sharma (J.E), Mukesh Kumar Sharma (J.E), Rajbir Singh (A.E), Rajender Singh (W/c), Subhash Chand (W/c), Phere Ram (W/c), Anand (W/c), Rambir Singh (W/c), Satbir Singh (W/c), Fareedudin (W/c), Rambir Singh (W/c). There are many cutting and overwriting observed in Leave Account.

9. Pay Fixation order dated 25.01.2023 maybe corrected in the Service book of Vishal (Sr. Asstt.) & Amit (Sr. Asstt.).

Needful may be done and compliance be shown to audit.

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

(Observation Memo No.07 Dated 18.05.2023)

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

1. **Page counting certificate was not signed:** Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded during current Audit.
2. **Incomplete personal information** – The mandatory information/details of the officials (which is required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, Date of Entry in Service and GPF



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

No, the other details like Pay-band, Grade-Pay, Pay Matrix, Level, address, DOB, DOJ, DOS, details of loan/advances/ refunds, etc were not recorded in the PBRs, which is incorrect. Needful may be done now and shown to audit.

3. **Cutting & Overwriting** – Numerous cutting and overwriting were noticed in the PBRs but not attested by the HOO/DDO. Use of White fluid is not allowed.
4. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc
5. Monthly entries of Pay and Allowances entered in the PBRs have not been signed by the DDO.
6. Total of each column at the end of the year has not been calculated which is required for Income Tax Purpose.
7. Details of Miscellaneous Recoveries have not been mentioned in the PBR.
8. No entry of GPF Advance / withdrawal has been made in the PBR.
9. Abstract of Pay bills as per GAR-18 has not been prepared.

Needful may be done and compliance be shown to audit.

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

(Observation Memo No.09 Dated 22.05.2023)

- (1) As per rule 13(vi) - An erasure or overwriting of an entry once made in the Cash Book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The DDO should initial every such correction and date his initials invariably. But the cutting/overwriting made in the cash book at various pages have not been corrected as per rule mentioned above, and the cuttings/overwriting have not counter signed by the DDO.
- (2) In cash book, Voucher wise entries are not to be signed by DDO.
- (3) In cash book, many cases classification of Charges / heads of account not to be shown in Cash Book.
- (4) Total of balance column of cash and bank not to be shown/done page wise in cash book.
- (5) In cash book, few cases entries in payment side for expenses or charges not to be shown workwise.
- (6) When amount of GST or LWT released then signature of the DDO not to be shown in receipt side of Cash Book.
- (7) In cash Book when amount is withheld from the bills and shown in Cash Book, it is not mentioned that the amount is withheld for which purpose.
- (8) Certificate for balances at the end of each month not shown in cash book.



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

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



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