

(104)

**Directorate of Audit
Government of NCT of Delhi
4th FLOOR, DELHI SECTT.
I.P.ESTATE, NEW DELHI**

Sub. Internal Audit Report on accounts of Office of the Executive Engineer, Civil division - XIII, I&FCD, Basai Darapur, New Delhi, for the period 01-04-2019 to 31-03-2023.

INTRODUCTION

The accounts of **Office of the Executive Engineer, Civil division -XIII, I&FCD, Basai Darapur, New Delhi**, for the period 01-04-2019 to 31-03-2023 was test audited by audit Party No. 27 consisting of Sh. Rajesh Grover, IAO and Sh. Anil Kumar Grover, A.O. w.e.f. 13-10-2023 to 27-10-2023.

AIMS AND OBJECTIVES

There are four Sub division in the Civil Division No. XIII or I&FC Department doing the maintenance and repair work of Drains, Canals, Development works of unauthorized colonies and Deposit works of Delhi Rural Development Board etc. in District south-West of Delhi.

LIST OF HEAD OF OFFICE/DDO/CASHIER DURING THE PERIOD OF AUDIT ALONG WITH PERIOD OF STAY

Head of Office/DDO

S.NO.	Name & Designation	
1.	Sh. Nagendra Pratap Maurya, EE	16/11/2017 to 23/09/2022
2.	Sh. Gagan Gaur, EE	24/09/2022 to till date

Cashier

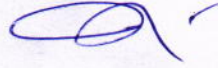
S.NO.	Name & Designation	Period
1.	Sh. Satya Pal Nain, UDC	01/04/2016 to 21/06/2021
2.	Sh. Sumit Kaushik, UDC	22/06/2021 to till date

BUDGET ALLOTMENT AND EXPENDITURE

The details of Allotment of budget and Expenditure incurred for the financial years 2019-2020 to 2022-2023 are as under:-

(Amount in Lakh)

Year	CAPITAL			REVENUE		
	Budget Allocated	Expenditure	Balance	Budget Allocated	Expenditure	Balance
2019-2020	12353.13	10228.31	2124.82 ✓	2137	1736.78	400.22 ✓
2020-2021	7079.06	6514.19	564.87 ✓	2815	2565.81	249.19 ✓



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2021-2022	3862.99	2759.57	1103.42	2538	2484.61	53.39
2022-2023	4822.21	4620.81	201.4	3083.38	3066.32	17.06

VACANCY POSITION


SI No.	Post/Group	Post sanctioned	Post Filled	Vacant
01	Group A	01	01	0
02	Group B	05	02	03
03	Group C	15	06	09
	Total	21	09	12

Statutory Audit

Statutory audit of Office of the Executive Engineer, Civil division -XIII, I&FCD, Basai Darapur, New Delhi has been conducted upto 2019-2020 by AGCR(Delhi).

Maintenance of Record :-

The maintenance of record Office of the Executive Engineer, Civil division -XIII, I&FCD, Basai Darapur, New Delhi for the period 01-04-2019 to 31-03-2023 was found satisfactory subject to observations made in Current audit report and in test audit note.



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PART-IA

OLD AUDIT REPORT

There were 39 audit paras outstanding with the recovery of Rs.70567/- in the Office of the Executive Engineer, Civil division -XIII, I&FCD, Basai Darapur, New Delhi for the period 2006 to 2019. Division has not submitted reply of old Paras whereas three paras have been taken as fresh and remaining paras have been incorporated with current audit report in Part 1.

S.N O	Year	Total Para	Para Settled	Para No. Settled	Outstanding Para with No.	Total outstanding para
1.	2006-2007	02	00	-	02 (02, 04)	02
2.	2007-2008	06	00	-	06 (01,02, 04, 06, 08,10)	06
3.	2008-2011	06	00	-	06 (01,02,03, 04, 05,06)	06
4.	2011-2013	11	00		11 (01,02,04,05,06,07, 08,09,10,11,12)	11
5.	2013-2016	10	01	35(Taken as Fresh)	10 (01,04,05,06,07,08, 09,10,11)	09
6.	2016-2019	04	02	37 & 39 (Taken as Fresh)	02 (01,,03,)	02
	Total	39	03			36

(B) RECOVERY OF OLD AUDIT REPORT

S.NO	Year	Total old recovery	Amount recovered	Balance recovery against paras (Amount in Rs.Parawise)
1.	2008-2011	8758/-	0	8758/-
2.	2011-2013	22574/-	0	22574/-
3.	2013-2016	39235/-	0	39235/-
	Total	70567/-	0	70567/-

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PART-II

CURRENT AUDIT REPORT

During the course of audit, 18 preliminary audit memos including 01 Record Memos i.e.01 to 01(H) were issued, out of which 01 record memo has been fully settled and balance 17 memos have been converted into 11 paras (Memo. No. 15 & 16 merged) and 05 TANS, and incorporated in current audit report as part-II.

During the course of current audit, recovery of Rs. 81577/-has been pointed out as per details below..

Memo. No.	Subject	Total Recoveries (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
06	Overpayment of pay on Transport Allowance	79597/-	0	79597/-
12	Recovery of Licence fees	1980/-	0	1980/-
	TOTAL	81577/-	0	81577/-

(RAJESH GROVER)
IAO
Party no.27

100

PART 1

(2019-2023)

PART I

PART II

2006-07

CURRENT AIDEL REPORT

46 (8) 99

(1) (2)

Sub: Excess expenditure of Rs. 4,89,982/- incurred on hiring of vehicle.

The division has four sub divisions and the administrative control of the vehicles is with the other officers. There were 07 vehicles which are meant for site inspection attached with the other officers. The office and this office has hired three vehicles for site inspection.

As per the Finance Department Orders, 1101 is the competent authority to incur an expenditure on hiring of vehicles up to Rs.30,000/- p.m., but while scrutiny the records, it has been noticed that the division has hired three vehicles @ Rs.14,200/- p.m. which is beyond the approval of Finance Department was Rs.42,600/- p.m. and incurred Rs.4,89,982/- during the financial year 2006-07 for which the approval of Finance Department has not been obtained.

It has further noticed that the division is charging this expenditure to the various works which resulted in inflating the cost of the work. The reasons for the above irregularities may be intimated to audit.

Accepted by

new report as per para No 12.

Page 01

(2) (2) Page (1)

(1)

Sub: Un-fruitful expenditure amounting to Rs. 1,13,330/-

During the test check/audit of FCD XIII for the audit period 2006-07 it has been found that the following works were awarded to the contractors, 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. Development of cremation ground at Kh. No. 159 at village Issapur
2. Construction of boundary wall R.C. post fencing around gram sabha land Kh. No. 1/100, 1/99, 1/112 of village Mundella Khurd in S/W Dist
3. Const. of boundary wall at Kh. No. 1/668, 593, 574, 572 at village Mundella Khurd.
4. Const. of boundary wall at Kh. No. 1/24, 1/667, 1/231, 1/209, 1/426, 1/215 at village Mundella Khurd.
5. Development of water body in Kh. No. 113 at village Ujwa in N.G. Block.

For wide publicity of the work/tenders of these works a huge amount i.e. Rs. 1,13,330/- was spend on advertisement.

This may kindly be clarified to audit when the sites were not cleared and handed over to the department, why the tenders were floated and a huge amount was wasted on the advertisement.

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Para No. 3

Sub: Non-refund of performance guarantee.

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

While scrutiny of F.D.R./performance guarantee register it has been noticed the many works who have already been completed but the amount of performance guarantee has not been refunded to the contractor and the date of following performs guaranties has also been expired but neither these F.D.R. were renewed or refunded to the contractor.

Pages incorrect in this report as per memo.

S.No.	Item No.	F.D.R. No.	Date of issue	Due on	Amount
01	226	856253	25.05.05	20.11.05	107510/-
02	227	856254	25.05.05	20.11.05	48700/-
03	228	856255	25.05.05	20.11.05	47500/-
04	240	643903	01.07.05	01.07.07	90000/-
05	272	138140	01.09.05	12.12.05	43500/-
06	273	036456	22.19.05	22.04.06	20300/-
07	284	138464	19.11.05	19.07.06	24000/-
08	301	3209346	19.01.06	19.01.07	50500/-
09	311	23/2006	26.01.06	30.04.06	54489/-
10	315	867541	27.02.06	27.02.07	57000/-

Settled Claim

The reasons for the above discrepancies lapses may be classified to audit

Para 02

Para 2

Para No. 4 2

Sub: Cash Settlement Suspense Account.

As per para 17.02.01 (b) of CPWD Account code with appendix -7-A, the transaction on account of supplies made or services rendered, should be classified under the head "cash settlement suspense A/C" and should be posted in the suspense register. The claims should be cleared within 10 days of the receipt of the claim.

During test audit of 2006-07 it has been found that as on 31st March 2007 an amount of Rs. 315700/- was lying unsettled. Reason for the above lapses may be classified to audit.

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Para 3
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(2007-08)

Ref. Memo No. 19, Dated:- 6-10-08

Sub:- Un-fruitful expenditure amounting to Rs. 1,14,309/-

During the test check/audit of FCD XIII for the audit period 2007-08 it has been found 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 Boundary wall with RCC post fencing around Gram Sabha Land bearing Kh. No. 1/100, 1/99, 1/112 of village Mundella Khurd in S/W Dist.
2. Construction of Boundary wall around Gram Sabha Land bearing Kh. No. 1/24/2, 1/667, 1/231, 1/209, 1/418, 1/426, 1/395, 1/152, 1/215 of village Mundella Khurd in S/W Dist.
3. Construction of Vyayamshala at village - Jharoda Kalan in N.G. Block.

For wide publicity of the work/tenders of these works a huge amount i.e. 1,14,309/- was spend on advertisement.

This may kindly be clarified to audit when the sites were not clear/handed over to the department, why the tenders were floated and a huge amount was wasted on the advisement

Para 4
Para 3

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Ref. Memo No. 17, Dated:-29-9-08

Sub: Undue favour to contractor while awarding the work

Para 4

Name of work : Construction of artificial recharge well in the existing village pond at villages i.e. Issapur, Kair, Bakkargarh, Mundella Khurd and Mundella Kalan.

Estimated cost : Rs. 33,93,653/-

Tendered cost : Rs. 44,89,051/-

Justification : Rs. 52,21,930/-

Technical sanction : Rs. 55.04lacs

Stipulated date of start/Completion : 5-3-08/4-9-08

Name of contractor : M/s M.S. Construction Co.

Scrutiny of records revealed that after receiving A/A and E/S from Chief Engineer and technical sanction of SE(FC-IV) vide letter dated 24-10-07 and approval of NIT by SE amounting to Rs. 33,93,653/- the work was awarded to M/s M.S Construction Co. at their tendered amount of Rs. 44,89,051/- i.e. 32.28% above the Estimated cost. In this connection, following observations are being made by audit which needs clarification.

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43/a
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While seeking approval of SE for acceptance of lowest tender, Xen vide letter dated 28-12-07 had clearly mentioned that "it is recommended that the tender of 1st lowest agency may be accepted after holding suitable negotiations with the agency to bring down their rates within justification and at par with already awarded rates for similar nature of work." And for the purpose contractor vide letter dt. 14-2-08 was called for negotiation but surprisingly on the very next day i.e. 15-2-08, his tender was accepted at the same tendered cost of Rs. 44,89,057/- without conducting any negotiation which will lead to excess expenditure as scrutiny of another file No. EE-CD-XIII/07-08 /AG/78 having same nature of work revealed that the same contractor had quoted low rates for same description of items as detailed below :-

Item No.	Description	Unit	Rate as per AG-78	Rates in AG-10
03	Brickwork with FPS cement brick of class designation 75 in foundation & plinth in cement mortar 1:4 (1cement and 4coarse sand	Cubic meter	1850/-	1969/-
04	Providing and laying cement concrete in retaining wall	-do-	2990/-	3200/-
09	Supporting & stacking and laying of boulders	-do-	400/-	600/-
10	Supplying of 100m dia meter M.S pipe (Medium class)	meter	400/-	470/-
11	Supplying of 100mm dia 3mm size slotted MS Pipes(Medium Class)		500/-	550/-

In view of above, department has to clarify / justify the contract awarded on same tendered amount without reducing the rates for items mentioned at above even after the contractor was invited for negotiation.

Para 3 ~~7~~ ~~11~~

Ref. Memo No. 15, Dated:- 23-9-08

Sub:- Excess expenditure on hiring of vehicles.

As per orders of finance department, HOD is competent is incur an expenditure on hiring of vehicles upto Rs. 30,000/- p.m i.e. Rs. 3,60,000 PA but on scrutiny of records of 06 months made available to audit it has been observed that the division has hired 04 vehicle and incurred Rs. 4,04,331/- for 06 months i.e. August, 07 to January, 08 which indicates that an average amount of Rs. 8,08,662/- has been incurred during 2007-08 an hiring of vehicles. Scrutiny of records also recreated that neither the permission of HOD nor from the finance Department was obtained, which is irregular. This division has exhausted more than 100% admissible limit within 06 months only. The usage of vehicles could not be verified as log books of said vehicles were not provided to audit.

Reasons for excess expenditure on hiring of vehicles and not providing log books be clarified to audit and the same may also be regularised from higher authorities.

Para in incorporated in the next report as para No. 12

36/5
42/5
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Para 5
Para 8

Ref Memo No. 15 Dated 29.03.08

Subj:- Non-credit of forfeited amount of Rs. 1,21,100/- to govt. A/c

On going through the works file for construction of artificial recharge wells in the village pond at villages viz Jharoda Kalan, Dichaon Kalan & Surkhpur in N.G. Block. it has been noticed that the contract awarded to M/s. Jaibir Gulia was cancelled due to non-start of work even after the stipulated date and the amount of EMD Rs. 28,000/- and performance guarantee amount to Rs. 93,100/- was forfeited vide U.O. No. F 1(92)CD-XIII/07-08/Acs./6864 dated 29.03.08 by Superintending Engineer (FC-IV).

The forfeited amount is supposed to be credited to Govt. A/c by the department immediately but deposit register reveals that even after lapse of 06 months from the date of issue of orders by SE, the department has failed to do so.

Reasons for non-credit of Rs. 1,21,100/- to Govt. A/c may be elucidated to audit and also review the similar cases at your own level and credit the forfeited amount into Govt. A/c immediately under intimation to audit.

Para 06

Para 8

(10) (9)

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Ref Memo No. 12, Dated:-23-9-08

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(17)
(76)
(94)

Para 6

Sub : Delay in remittance of cash to Government account.

As per Rule 6(1) of Receipt and payment Rules all money received by or tendered to Government offices as accounting revenues or receipt of dues of government, shall without any delay be paid in full into the accredited bank for inclusion in Government account. While scrutiny of cash book it was observed that the above rule was not followed by division. Some instances of late deposit in government account are detailed below :-

S.No.	Amount	Date of receipt	Date of deposit	Delay
1	2000	4.4.07	30.4.07	26 days
2	13000	13.4.04	30.4.07	17 days
3	12500	14.5.07	31.5.07	17 days
4	13000	18.6.07	30.6.07	12 days
5	27900	19.6.07	30.6.07	11 days
6	3500	3.7.07	31.7.07	27 days
7	5500	17.7.07	31.7.07	14 days
8	2500	14.8.07	30.8.07	12 days
9	17343	1.9.07	30.9.07	29 days

Further it has also been observed that drawal of cash is prima-facia more than the actual requirement of the division in a particular month as a result of which sometimes the division is left with a considerable cash balance other than the imprest amount, for eg it was Rs.18230 on 30.8.07 and Rs. 32643 on 30.9.07 for which no undisbursed balances summary is available in cash book. Reasons for excess drawal and late remittances may be clarified to audit

Para 7 (10)

Ref. Memo No. 9, Dated:- 19-9-08

Sub:- Non refund/renewed of FDR's of performance guarantee.

Para

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 scrutiny 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./ P. No.	FDR's	Date of issue	Date of expiry	Amount.
1/2	803217	3.04.06	13.01.07	Rs. 110115/-
2/5	918254	28.04.06	28.10.07	Rs. 40000/-
3/16	918320	16.05.06	16.11.06	Rs. 110000/-
4/21	Syndicate bank	29.05.06	28.01.07	Rs. 192642/-
5/25	138366	8.11.05	8.01.06	Rs. 34000/-
6/43	352069	20.07.06	19.10.06	Rs. 70500/-
7/45	352976	1.08.06	1.05.07	Rs. 120000/-

Para incorporated in the next report as per No 10

8/48	856868	7.08.06	7.07.07	Rs. 25000/-
9/49	139421	4.08.06	1.02.07	Rs. 25000/-
10/50	99341	8.08.06	8.09.06	Rs. 24000/-
11/59	139423	4.08.06	4.02.07	Rs. 19200/-
12/58	947122	18.09.06	18.12.07	Rs. 186000/-
13/59	0061844	12.09.06	12.03.07	Rs. 4200/-
14/64	856971	3.10.06	3.04.07	Rs. 105000/-
15/67	139657	3.10.06	3.07.07	Rs. 97500/-
16/70	139679	5.10.06	5.04.08	Rs. 61000/-
17/71	139680	5.10.06	5.04.08	Rs. 48500/-
18/72	850979	5.10.06	5.06.08	Rs. 102200/-
19/74	138938	7.04.06	7.10.06	Rs. 35000/-
20/90	352944	23.08.06	22.02.07	Rs. 160000/-

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

Para 07

Para 8 (12) (11)

Para 7

Ref. Memo No. 13, Dated:- 23-9-08

Para 7

Sub:- Irregular expenditure amounting to Rs. 14,560/- for residential telephone of SE (FC-IV).

Scrutiny of records revealed that during 2007-08 division has paid telephone bills amounting to Rs. 14,560/- for telephone installed at residence of SE (FC-IV) which is irregular as the concerned officer is not at the strength of this division.

Further, scrutiny of telephone register also revealed that in the month of June, 07 an amount of Rs. 3,229/- was paid and same was not restricted as per rules.

Reasons for incurring expenditure on residential telephone of SE (FC-IV) and not restricting bill of June, 07 may please be clarified to audit.

Para 7 (13) (12)

Ref. Memo No. 14, Dated:-23-9-08

Sub: Recovery of Rs. 11865/- on account of lining cloth given to Group C & D Employees

On going through JE(HQ) MAS Register, it has been noticed that at P. No. 12 lining of 339 meter was purchased and issued to Estt. Branch. Whereas, according to instructions contained in "Uniform to Group C & D employees" letter No. O M 14-4-2000-JCA dated 18-12-2000 of livers rules cost of lining cloth has been taken into account in revised stitching charge".

The lining cloth amounting to Rs. 11865/- was purchased from DCCWSS Ltd vide bill No. 86096ct 14.3.08 and voucher No.70. Therefore, this amount may be recovered from concerned officials after due verification, under intimation to audit.

~~settled~~
Para incorporated in the
Report as per No. 11

Para 08

Para to

(44)

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(8)

Ref. Memo No. 1, Dated. -17-9-08

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Sub: Non-Production of records

The following records were not produced to audit

4) Para 8

- 1 Stock register of TR-5.
- 2 OTA Register.
- 3 Register of review of MB.
- 4 Inspection report of sub divisions.
- 5 Unpaid wages register of sub divisions.
- 6 Income tax of sub divisions
- 7 Cash settlement suspense register.
- 8 LTA register.

Prasad
 (G.L. PRASAD)
 IAO-2

(2006-07)

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In following cases salary for the month of June 2007 is not mentioned in the PPR since when they were transferred

1. Sh. Arun Sehgal
2. Sh. M.S. Chandra
3. Sh. Om Parkash
4. Sh. Yashvir Singh, DDC
5. Sh. Ajay D.M. III
6. Sh. Khurshed Ahmed, LDC
7. Sh. Gyan Uppal, LDC
8. Sh. Shankar Bhoja, JI

2-1-11 -> taken back
S-3-11

TAN No. 2 (2007-08)

Ref Memo No. 7, Dated: 19-9-08

Sub: GPF in r/o Group D Employees

Test check of GPF record of Group D employees (Work Charged) revealed the following irregularities/discrepancies:-

1. Page count certificate was not found recorded and duly sign by DDO/HOO in the GPF ledger.
2. The Index has not been maintained in the ledger
3. In the case of Sh. Satbir Singh, Beldar W/C interest calculated on GPF savings for the year 2007-08 comes to Rs. 3085 but as per calculations made in the ledger Rs. 6605/- was taken as interest which is wrong and same may be recasted after due verification.
4. Monthly progressive balances were not worked out in GPF ledger from 2004-05 to till date

Needful be done under intimation to audit. Similar other cases may be reviewed at your own level.

TAN No. 2

Ref Memo No. 8, Dated: 19-9-08

Sub: Stock Register

On going through stock register maintained in the division following discrepancies were noticed :-

1. It has been noticed that articles/items were shown issued in the register but signatures of the recipients were not obtained to certify the issuance.
2. As per section 47.7 of CPWD manual "In case of Tools and plants, the stock taking should be done every six month ending 31st March and 30th September as per rules and certificates of physical verification recorded thereon". But on scrutiny of register no physical verification certificate was found recorded thereon. It shows that till date no verification of stock was undertaken by the division which is irregular and that should be done in proper manner i.e. if there is any shortage or damages that may be

recovered by concerned official/reported to Divisional Officer for order, under intimation to audit.

- 3 Section 46.1 of CPWD manual envisages "When store of any kind become unserviceable, a report thereof should be made in CPWA form No. 18. This should be done at once on discovery of the fact" i.e. after every six month if there is any unserviceable item in stock that should be reported to competent authority for write off/condemnation. On scrutiny of register it was noticed that purchase of non consumable items has been made by division but till date dead stock inventory/list of unserviceable item has not been prepared by division.
- Further, it has been noticed that division has not initiated any efforts for carrying out condemnation of unserviceable items/dead stock till date.
- 4 The details of the purchases viz bill no. date, amount etc. were not made in the stock register to verify the cost and quantity of the item and its proper issuance.
- 5 It has been noticed that stock of consumable and non consumable nature and POL were entered in same stock register. Some instances are given below :-

S.No	Page No	Items
1	129	Almirah & locks
2	130	Chair & Tables
3	128	Diesel

As per rules a separate register should be maintained for these items.

Further, it was observed that only purchases of diesel was entered in the MAS register but no details of consumption was made to verify its proper utilization.

- 6 The issuance register of liveries was not made available to audit to verify its distribution.

Needful be done and compliance shown to audit.

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9/10

TAN No. 15

Ref Memo No. 11, Dated: 22-9-08

(H)
30/9
(89)

Sub: Non maintenance of work register and work abstract Register

As per Para 10.10 to 10.15 of CPWD Manual "The Work Abstracts are required to be maintained in Sub-Divisional Office in a single sheet on each work, which should be sent regularly every month to the Divisional Office for compilation of monthly accounts. It also stipulates that Divisional office should prepare a permanent and collective record of expenditure incurred in the division, during a year, on each work in 'Register of Works' in form CPWA40 and 41 for major and minor work respectively"

During course of audit it has been observed that neither the work abstract is being maintained at sub-divisions level nor the register of works is being maintained in the Divisional Office. No doubt, the division is maintaining monthly accounts but as per CPWD manual before submission of the monthly account, the register of works should be completed and reviewed by the Ex. Engineer and date initialed by him in token of his having examined the entries and found to be correct. Reason for not maintaining Work Abstract and Register of Works be clarified to audit.

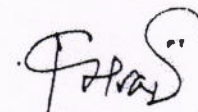
TAN No. 15

(4)

Ref Memo No. 11, Dated: 22-9-08

Sub: Non preparation of Contractor ledger

In terms of section 10.4 of CPWD works manual the accounts relation to contracts/ supplies should be kept in CPWA form 43 in a bound book known as "Contractors Ledger". A separate folio should be maintained against for each contractor and transactions relating to individual contractor should be posted therein. The register should be properly indexed. But no such ledger is being maintained in this division. Reasons for same may be elucidated to audit.


(G.L. Prasad)
IAO
Audit Party-V

Page 9 PART - II CURRENT AUDIT REPORT OF CD-XIII OF BASAI
DARAPUR, DELHI

Para No. 01 (Ref. Memo no 05/11 dated 16.09.11)

There are three sub-divisions in the Division No. XIII of Flood Control Department, GNCT of Delhi doing the maintenance & repair work of drains, canals and development work of un-authorised colonies and deposit works of Delhi Rural Development Board etc. in Distt. South West of Delhi. During the test audit of the works of the period 2008-11 the following discrepancies were found :-

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)

However it was observed during the audit of Flood Division No. XIII had not followed the above provisions while executing the works during 2009-11. A statement regarding the agreement wise detail of SDOC, ADOC produced by the division for the period 2009-11 showed that no work was completed within the stipulated period of time as per the agreement. The number of delay in days ranging even up to 753 days. Reasons for such a slow progress of work may be elucidated to audit

2. Works are finanlised 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 2010-11 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

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Name of the work	Completed on
Construction of artificial recharge well in the existing village pond at village viz. Jharoda Kalan, Dichaon Kalan & Surkhpur in N.G. Block	2009-10
Construction of artificial recharge well in the existing village pond at village viz. Issapur Kair, Bakkargarh, Mundella Khurd & Mundella Kalan in N.G. Block	30.04.09
Construction of artificial recharge well in the existing village pond at village viz. Dhansa, Malikpur, Ujwa Ghumanchera in N.G. Block	30.05.09

Para 10
 Para 10
 Para 10
 Para No. 10 (Ref. Memo no 08 dated 16.09.2011)

Subject :- Unfruitful expenditure to the tune of Rs. 16,51,812/- lacs

N/W construction of C.C. Road and open surface drain around Phirni at village Surakhpur in N.G. Block.

EC-18,99,541/-

TC-23,19,610/-

Agreement No. 14/08-09

The above work was awarded to M/s M.S. Construction Co. with SDOS and SDOC was 02.05.08 and 01.09.08. The scrutiny of the work file revealed that the contractor was paid a total sum of Rs. 1651813/- vide IInd Running Account Bill later on the work was fore-closed on 26.10.09 due to non availability of hindrance free site, which is the violation of Section 15.1 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

The audit is of the opinion that the division had not accurately studied about the site before approving the NIT resulted in unfruitful expenditure of Rs. 1651812/- which needs to be clarified.

Para 11

Para No. 03 (Ref. Memo No. 15 dated 20.09.11)

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-XIII 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, if obtained may be shown to audit.

Agmt No.	TS Amount	Final Payment	% of Final Payment exceeded from TS amount
34/08-9	65.48lacs	72,20,387	10.27
47/08-09	67.85lacs	79,21,237	16.74
09/09-10	98.67lacs	1,17,68,375	19.27

Para 12

Para No. 4 (Ref. Memo no 10,12 dated 16.09.2011)

Subject :- Unfruitful expenditure of Rs. 33660/- on advertisement in the following works

Para 12

A. Improvement of water body bearing Khasra No. 105 at village Ujwa in N.G. Block

EC-14,07,388/-
TC-19,35,125/-
Agreement No. 35/08-09

The above work was awarded to Sh. Ravinder Kumar. with SDOS and SDOC was 26.03.08 and 25.07.08. The scrutiny of the work file revealed that the work could not be started by the contractor as he mentioned in his request letter that the the dirty water of the drains(Nala) of the village met in this water body and showed his inability to start the work, at his request the work was foreclosed on 22.12.08.

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 of Rs. 16845/- on advertisement.

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B. Improvement of water body in Khasra No. 162 at village Jharoda Kalan in N.G. Block

EC-1519993/-

TC-2607110/-

Agreement No. 54/08-09

The above work was awarded to M/s Vinay Kumar Gupta with SDOS and SDOC was 22.08.08 & 21.12.08. The scrutiny of the work file revealed that the work could not be started by the contractor as the water in the Pond was being procured for domestic animals by the villagers, later on the work was foreclosed on 11.05.11.

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 of Rs. 16815/- on advertisement.

As per the condition No. 08 of Notice Inviting Tender, the tendered are advised to inspect and examine the site and its surroundings and satisfy themselves before submitting their tenders as to the nature of the ground and sub-soil, the form and nature of the site.... In general shall themselves obtain all necessary information as to risks, contingencies and other circumstances which may influence or affect the tender. A tenderer shall be deemed to have full knowledge of the site whether he inspect it or not.

Since as per the above clause the tenderer was deemed to have the full knowledge of the site, then allowing him for not doing the work by foreclosing the work, and further releasing his performance guarantee needs to be clarified.

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Para No. 5(Ref.Memo no 04 dated 14/09/11)
Subject :-Avoidable expenditure of Rs. 109470/-

During the test audit, it was found that the office of the Executive Engineer, CD-XIII had paid Rs. 109470/- to Design consultant as professional charges for conducting detailed topographical survey work by Electronic Total station(Digital survey equipment) i.e. to pin point all salient features such as roads buildings, trees, electric/telephone lines, drains, sewer lines, water supply line, well etc. The job work was awarded on the basis of the spot quotation.

During the scrutiny of the concerned file the audit party observed as :-

1. It was mentioned by the AE-I on 27.09.10 in his note that the Deputy Conservator of Forest, during the meeting held on dated 24.04.10 emphasized to prepare separate file of each water body having the detailed map/drawing of water body. On 22.09.10 a reminder was issued for this purpose by the Deputy conservator of Forest on 22.09.10 and then AE-I ask the permission to get the work on 27.09.10, keeping the direction of Deputy Conservator of Forest in abeyance for 157 days, and then execute the work on spot quotation seemed in no way appropriate. It is a time when the division could get economical rates by getting the work on agreement basis.

2. The above work is of the routing work of any Flood Division when the division has the technical staff like ASE, Draftsman, AE(Planning) etc., preparation and scrutiny of estimates plans, structural designs and drawings is to be done at divisional level with the assistance of the departmental Assistant Surveyor of works/Superintending Surveyor of works.

Hence audit is of the opinion that the above expenditure incurred could be avoided if the same work could be executed at office level which needs to be elucidated to audit.

3.The payment voucher may also be produced to audit the file is showing that TDS deducted from the payment was 2 % whereas it is the professional charges which was to be deducted @ 10% as per rule number 194J of Income Tax Act, resulted in less deduction of TDS amounting to Rs. 8757.60. This may be obtained from the concerned firm and deposited into government account after due verification under intimation to audit.

Para 14

Para 14

28/10/11 (4/1/11) (8/11)

Para No. 06 (Ref. Memo No.17 dated 20.08.11)
Sub :- Irrugular expenditure on vehicles not attached with the Division

1. Scrutiny of the records relating to vehicles revealed that 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 escape 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 had hired three vehicles, one for each sub division, hence efforts may be taken to bring back the vehicles for this office so that cost of work can be reduced.

~~Para 14~~

Para No. 07 (Ref. Memo no 20 dated 26.09.11)
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.

Para incorporated in the report as per No 10.

S.No. of register	FDR's	Date of Issue	Date of Expiry	Amount
9	662064	04.09.07	03.12.07	30000
10	283630	15.09.07	15.03.08	20000
11	662178	21.09.07	19.01.08	45000
18	847205	15.11.07	31.12.08	192042
19	851971	17.11.07	14.11.08	95771
39	402242	04.02.08	05.05.08	30700

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

27/6/16 (64) (82)

Para No. 8 (Ref Memo no 02 dated 14.03.11)
Subject : Public Works (Suspense) Deposit.

During the test audit of the office of the Executive Engineer, CD- XIII, for the period 2008-11, it was found during checking of Monthly Account of March 2011, that a heavy outstanding balance is lying in 8443-Para II, III and V as per the following details :-

Part II	Rs 4669168/-
Part III	Rs 1511908/-
Part V	Rs 1450486/-

T.V.V. - 28/5/16

In pursuance of instruction contained in Receipt & Payment rules the undisputed / unclaimed amount which is lying for more than three years old should have been credited / adjusted to Government Accounts immediately. Register of Part II, III, V maintained by the accounts office may be sent to audit.

Reasons for lying such a high unadjusted balance may be elucidated to Audit.

Para No. 09 (Ref. Memo no 03 dated 14.03.11)
Subject : Time barred cheques

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

While scrutiny of Form 51 - Schedule of Reconciliation of cheques drawn and remittances and other related records for the month of March 2011, it has been noticed that two cheques bearing number 157198, 156987 dated 29.09.09, 30.01.10 amounting to Rs 6000/- and Rs. 4000/- which were issued by the Division but not en-cashed and became time barred. These cheques have become more than six months old, because of no claim / dispute there is no possibility of encashment of these cheques. Reason for its non-encashment or if any fresh cheques were issued in lieu of these cheques may be intimated to Audit. Immediate steps are required to settle these cheques as per rule, under intimation to Audit.

Items incorporated in the new report as per No. 06.

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Para No. 10(Ref. Memo No. 19 dated 22.09.11)
Sub :- Recovery of Lining Cloth of Rs. 11970/-

The Liveries Record of Class C & D employees, it was noticed that the revised stitching charges alongwith the lining cloth were given to the employees which is irregular, whereas according to instructions contained in "Uniform to Group C & D employees" letter No. O.M. 14.4.2000-JCA dated 18.12.2000 of Liveries Rule, cost of lining cloth have been taken into account in revised stitching charges.

While checking the record it was found that lining cloth was purchased from DCCWS vide bill number M9030 dated 16.02.10 amounting to Rs. 11970/-. Therefore this amount may be recovered from class C & D employees to whom the lining cloth was given and the same may be deposited in the Government Account under intimation to audit.

Price incorporated
in the bill. See para 11
Date 11

[Signature]
(HARGOVIND SINGH)
IAO

(1,2) 21/09/11 (16)

PART-III : TEST AUDIT NOTES

Test Audit Note No. 01 (Ref. Memo no 09 dated 16.09.11)
Sub :- Excess payment to BSES due to payment of electricity bills on commercial rates

I During the test audit of the voucher of the o/o the Executive Engineer, CD-XIII, Basai Dara Pur, Delhi for the period 2008-11 revealed that division is paying electricity charges to BSES at Non-domestic rate. This office is a government, non-profit institution working in public interest. Hence the electricity charges should have been paid at domestic rates instead of non-domestic rates. Reasons for paying the electricity charges at non-domestic rates needs to be explained to audit.

Excess payment made on non-domestic rates in the past may be calculated now, and recovered it from BSES or adjust it in the future bills under intimation to audit.

II The payment made vide Vr. No.40/2012.10 & 23/14.12.10 for Rs. 10350/- & Rs1030/- showing that the per unit charge was paid at Rs. 4.92 & Rs. 5.40 per unit for CA No.100005264 &100164343, Audit may be clarified the following :-

- 1.No. of electricity meters for which the division is paying the bills.
- 2.The category of paying the electricity bills @ Rs. 4.92 and Rs. 5.40 per unit

III Moreover the payment vide Vr. No. 23/29.12.09 for Rs. 31712/- consisted a payment of Rs. 17468.44 as arrear for the last month which included Rs. 298.80 for LPSC(Late payment Surcharge) which would have been avoided if the timely action was taken by the division as the office is a government office. Reason for not paying the electricity bill in time needs to be clarified.

Test Audit Note No. 02 (Ref. Memo No. 16 dated 20.09.11)

Sub :- Repair & Maintenance of the vehicle

During the test audit of the office of the Executive Engineer, FCD-XII, the History sheet and log book of one vehicle i.e. DL8C-NA 224 (shown from 18.11.09) produced to audit, on the basis of which the following may be clarified to audit :-

1. Repair & Maintenance of the vehicle

As per the procedure of repair & maintenance of government vehicles, they are sent first to the Technical Officer, Transport

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Department, GNCT of Delhi who prescribe/recommend the work required at vehicle.

- (i) Then the vehicles are sent to the approved workshops after taking the approval of the competent authority of the department
- (ii) When the work was executed on the vehicle, it is sent along-with the invoice/bill copy of the workshop to the T.O. again for verification of work at vehicle as per the bill/invoice or as per his recommendation.
- (iii) If there is any discrepancy, the TO can again send the vehicle to the workshop for getting the work again even he can correct/modify the bill amount as per his verification.

However the above provision was not being adopted by the division which needs to be clarified.

2. The file of this vehicle where sanction of the competent authority was obtained from time to time along-with all the bills/invoice copies may also be shown to audit.
3. The dismantle/unserviceable register may be shown to audit, whether the entry of the old changed part of the vehicles are made in it, is so, the same may be shown to audit.
The History sheet and log book of other vehicles may also be produced at the earliest.

3

Test Audit Note No. 03 (Ref. Memo No. 13 dated 20.09.11)

Sub :- Service Postage Stamps

On scrutiny of service postage stamps account and dispatch register for the period 2008-11, the following irregularities were observed :-

1. Mode of dispatch i.e. whether the communications were sent either by post or by hand was not mentioned in the dispatch register, in the absence of which the stamps used could not be ascertained.
2. The Postage Stamp Account is not being maintained after 18.01.2010(18.01.2011)
3. The division used postage stamps worth Rs. 1505 after 08.07.2010 to dispatch the office letters through ordinary post, UPC, Registered and Speed post etc. whereas entries thereof were not made in the register. The details of dispatch numbers of these letters are as under :-
1127, 1140, 1169, 1171, 1246, 1265, 1266, 1289, 1300, 1319, 1320, 1370, 1379, 1404, 1407, 1441, 1455, 1467, 1602, 1603, 1604, 1616, 1619, 1620, 1629, 1640, 1677, 1750, 1629, 1920, 1918, 1940, 1831, 1917, 1822, 1839, 1849, 1900, 1999, 2006, 2050, 2062, 2036, 2227, 2140, 2177, 2180, 2164, 2196, 2236, 2293, 2326, 2354, 2390, 2391, 2392, 2395, 2396, 2398, 2401, 2402, 2406, 2404, 2407, 2447, 2465, 2475, 2488, 2501, 2537, 25

38,2571,2573,2617,2465,2475,2488,2501,2537,2538,2571,2573,2
617,2618,2705,2709,2729,2745,2753,2768,2769,2771,2831,2905,
2953,2986,3121,3120,3144,3152,3153,3128,3132,3191,3195,322
6,3268,3288,3244,3223,3318,3351,3326,3306,3399,3412,3451,34
28,3444,3461

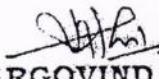
(41) 19/10 (60)
7.5
(78)

4. In addition to above few entries for the period 09.08.11 onwards have been made in service postage accounts register out of which letter bearing dispatch number 2425,2485,2489, 2503, do not relate to the dates as mentioned in the account register.

8

Test Audit Note No. 04 (Ref. Memo No. 02 dated 17.08.11)
Sub :- Non Production of Record

1. Register of Review of MB
2. Stock Register of TR-5
3. Inspection Register of Sub-Division
4. GPF BROADSHEET
5. Work Abstract
6. LTC Register
7. Unpaid wages register of sub division
8. Secured and Mobilisation Advance Register
9. Physical verification of stock report
- 10 Spouse Information


HARGOVIND SINGH
IAO

PART III

1. As per the GFR Rule 257(2) the service book of a Govt. Servant shall be maintained in duplicate, First copy shall be retained and maintained by HOO and second copy should be given to the government servant for safe custody.
2. Annual physical verification of all the store be made once in every year as per GFR Rule.
3. Inventory of the dead stock shall be maintained and report of surplus, obsolete and unserviceable store for disposal may be prepared as per the GFR Rules.


(HARGOVIND SINGH)
IAO

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PART-II

Para 15
Para-1 (15)

Para 15

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Audit Memo No - 12
Dated: - 21.11.2013

Sub.- Execution of work amounting to Rs. 75, 89,946/- without calling of Tenders.

As per Section 14.1 & 14.4 of the CPWD manual - normally tenders should called for all works costing more than 50,000/-. In case, where the work is to be awarded expeditiously, the prescribed period of notice may be reduced. In urgent cases, or when the interest work so demands, works may be awarded without call of tenders after approval of the competent authority.

Test check of the record for the period 2011-12 & 2012-13 revealed that EE-CD-XIII had violated the provisions of CPWD Manual & executed Works without call of tenders. A few instances are as under:-

Sr. No.	Year	Name of work	Name of Agency	Expenditure (In Rs.)
1	2011-12	Removal of hyacinth/Patera from the bed of Mungeshpur drain between RD 2740m to RD 5100m.	Sh. M.K. Mehta	199922/-
2		Removal of obstructions from the bed of NangliSakrawati drain from RD 0m to RD 2000m.	Sh. TarunDatta	119840/-
3		Electrification of vyayamshala in village IssapurKh. No. 519, 520 in N.G. Block.	Sh. SanjayAnand	261930/-
4		Providing and fixing Mural Art work at SaharawatChoupal at village DichaonKalan in N.G. Block.	M/s. Concept Creations	306900/-
5		Restoration of Right Bank of B.C. Drain from RD 0m to RD 4195m.	Sh. DurgaDass	328000/-
6		Restoration of Right Bank of B.C. Drain from RD 4195m to RD 8550m.	Sh. RoshanLal	309983/-
7		Construction of X-Bundh near RD 0m across Mungeshpur Drain in N.G. Block.	Sh. TarunDatta	28320/-
8		Removal of hyacinth, patera, elephant grass, floating grass and other miscellaneous floating materials etc from Mungeshpur Drain (RD 5210m to RD 9024m).	Sh. Chouhan Const. Co.	398240/-
9		Removal of hyacinth, patera, elephant grass, floating grass and other miscellaneous floating materials etcMungeshpur Drain (RD 0m to RD 1300m)	M/s. Mittal Const. Co.	395943/-
10		Removal of hyacinth, patera, elephant grass, floating grass and other miscellaneous floating materials etcMungeshpur Drain (RD 1300m to RD 5210m).	Sh. RakeshKumar	307480/-
11		Removal of obstruction from the bed of NangliSakrawati drain from RD 0m to RD 2000m.	M/s. Parveen Enterprises	145545/-
12		Removal of obstruction from the bed of drain	M/s. Akshit	86375/-

13		along Colonel Dhatia road in Hastals	Builders	
		Construction of X-Bundh near RD 0m across Mungeshpur Drain in N.G. Block	Sh. TarunDatta	27370/-
14		Repair of parapet wall at RD 330m of bridge and filling of depressions of road on the left bank of Mungeshpur drain from RD 0m to RD 2740m.	Sh. Parveen Kumar	97481/-
15		Restoration of MundellaBundh from RD 2700m to RD 6320m.	Sh. DurgaDass	395020/-
16		Restoration of MundellaBundh from RD 0m to RD 2700m.	Sh. DurgaDass	397377/-
17		Formation of left Bank of B.C. Drain from RD 500m to RD 3200m.	Sh. RoshanLal	398407/-
	Total-A			42,94,133/-
18	2012-13	Strengthening of Left Bank of B.C. Drain from RD 0m to RD 170m.	M/s. Daka Const. Co.	399847/-
19		Removal of obstructions from the bed of NangliSakrawati drain from RD 0m to RD 2000m.	Sh. Vipin Kumar Sharma	64260/-
20		Strengthening of Left Bank of B.C. Drain from RD 170m to RD 350m.	Sh. DurgaDass	398351/-
21		Removal of hyacinth, Patera, elephant grass floating grass and other miscellaneous floating materials etc from Mungeshpur Drain RD 0m to RD 10362m	Sh. TarunDatta	298093/-
22		Removal of obstruction hyacinth, Patera and other floating materials under the bridge of Mungeshpur Drain.	M/s. Dagar Enterprises	70000/-
23		Filling of rain cuts on Left Bank & Right Bank of Mungeshpur Drain from RD 2740m to RD 9024m	M/s. Ahuja Const. Co.	301944/-
24		Strengthening of Left Bank of B.C. Drain from RD 7700m to RD 8000m.	RakeshKhanna	390076/-
25		Strengthening of Left Bank of B.C. Drain from RD 7400m to RD 7700m.	R.P. Khanna & Co.	395022/-
26		Strengthening of Left Bank of B.C. Drain from RD 6900m to RD 7280m.	Balaji Enterprises	396009/-
27		Filling of rain cuts on Left Bank & Right Bank of Mungeshpur Drain from RD 2740m to RD 9024m	Sh. M.K. Mehta	183791/-
28		Restoration of Left Bank of B.C. drain from RD 0m to RD 8350m	Balaji Enterprises	398420/-
	Total-B			32,95,813/-
	Grand Total(A+B)			75,89,946/-

Justifications for non-observance of guidelines as per clause of CPWA manual could not ascertained from the record produced to Audit. Hence entire expenditure amounting to Rs. 75, 89,946/- needs to be regularized from competent authority under intimation to Audit.

Para-2 (16)

Para 16

Para 16

Audit Memo No - 07

Dated: - 18.11.2013

Sub:- Delay in completion of work.

According to Section 28.1(2) of CPWD Manual 2007 -that the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor. Further the section 28.1(3) also 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).

Test scrutiny of the record pertains to O/o the CD-XIII, I&FC Deptt. revealed that such provisions of CPWD Manual are ignored, while executing the works during 2011-2013. Resulting which works were not completed within stipulated period. A few instances are as under:-

Agreement No.& Year	Name of the work	Stipulated date of completion	Actual date of completion.	Delay (No of days)
01/2011-12	Construction of RCC Culvert at RD-3556 m. of BC Drain (for Surakhpur Minor)-Balance work.	08.08.2011	02.02.2012	179
02/2011-12	Construction of 900 mm dia RCC pipe inlet at RD-7500m of B.C. Drain (Left Bank)	08.08.2011	26.08.2011	18
08/2011-12	Construction of open surface Drain from Nangloi-Najafgarh Road to Gaushala no. 3 in N.G. Block	14.01.2012	18.02.2012	36
09/2011-12	Construction of Link road connecting to village Issapur road to Kh. No. 134 and 279 in N.G. Block	17.02.2012	17.03.2012	30
13/2011-12	Improvement of existing road from Surhera to KharkhariJatmal in N.G. Block	13.01.2011	22.02.2012	41
14/2011-12	Construction of CC Road in Kh. No. 227 in a length of 230 m & width 5.00m in samaspurkhalsa in NG Block	21.02.2012	20.11.2012	274
16/2011-12	Construction of existing sazra road from village Bhirmi road of DhansaBadli road kh. No. 121 at village Dhansa in NG Block.	14.02.2012	16.07.2012	134
21/2011-12	Repair of secondary Hospital building at Nangli Sakrawati dairy colony in south west dist.	17.02.2012	14.11.2012	272
22/2011-12	Construction of cement concrete road in khasra no. 301 in a length of 460m & width 2.50m at samaspurkhalsain NG Block	06.02.2012	07.04.2012	62

18/c (21) 155 (73)

24/2011-12	Completion of RMC road and side drain in Sar Bana enclave in Revenue Estate, Najafgarh Assembly Constituency(AC-35),Najafgarh	15.08.2012	Not mentioned	Could not ascertain
25/2011-12	Construction of cement concrete road in khasra no. 302 in a length of 608 m & width 2.50m at samasparkhalsainNG Block	06.02.012	12.11.012	281
33/2011-12	Improvement of existing road from Najafgarh -Dhansa(Mundella More) to village MundellaKalan in NG Block	22.04.2012	16.06.2012	56
34/2011-12	Improvement of existing road from Najafgarh -Dhansa Road to Phirni village, Issapur-Phirni farm House upto Haryana Border and Phirni o Mundela Bund in NG Block	06.05.2012	09.10.2012	188
36/2011-12	Development of internal street in St.(Jhimar)Basti in Diggupura in NG Block, AC-35	16.12.2011	12.06.2012	180
05/2012-13	Demolishing & reconstruction of inlets (03 nos. between Road 9024m to RD-10362a) on both banks of Mungeshpur drain	10.10.2012	21.11.2012	43
08/2012-13	Construction of RMC Road & side drain in Indra Park Extn.,Guru Nagar,Najafgarh in Revenue Estate,Najafgarh AC-35	05.02.2013	20.05.2013	106
10/2012-13	Construction of Vyaymshala for youngsters in village Kher, Khasra no. 22/11 & 22/20 in N.G. Block	10.02.2013	27.04.2013	77
13/2012-13	Construction of Puccarasta at village MundellaKhard(Khasra no. 525/2)	19.02.2013	27.04.2013	68

Section 28.1.1 (1) of CPWD Manual 2007 further provides that ~~the tender accepting authority shall review the progress at work each month with all the concerned disciplines including the contractor.~~ The factors affecting the progress may be identified & remedial measures may be taken, wherever required.

In view of the above, the factors affecting the progress of works may be identified & remedial measures may be taken to improve the efficiency, so that works may be completed within stipulated time in future. Action taken in the matter may also be intimated to Audit.

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Para-3

Audit Memo No - 11

Dated: - 21.11.2013

Sub:- Public Works (Suspense) Deposit—Huge outstanding/Unadjusted amount in the tune of Rs. 4.29 Crores.

During the test audit of CD-XIII, I & F.C. Deptt. for the audit period 2011-12 to 2012-13, while checking the Monthly Accounts and other related record of Suspense deposit, it has been found that a huge Outstanding/Unclaimed/Unadjusted balances in the tune of Rs. 4,29,35,861/- is still lying in MH-8443 (Part-II, III & V) as on 31st March 2013 are as under

S.N.	Particulars	O.B.(In Rs.)	C.B.(In Rs.)
1	Part-II	62,27,280/-	76,87,747/-
2	Part-III	3,05,35,110/-	3,26,57,287/-
3	Part-V	29,81,027/-	25,90,827/-
	Total	3,97,43,417/-	4,29,35,861/-

In pursuance of instruction contained in Receipt & Payment rules, the undisputed/unclaimed amount which is lying for more than three years old should have been credited/ adjusted to Government-Accounts immediately. Department may take necessary steps for settlement of such a huge amounts lying unadjusted under intimation to Audit.

Para 17

Para 4 (17)

Para 17

Audit Memo No - 05
Dated: - 14.11.2013

Sub. : - Variation between the Estimates and the Tendered Amount.

During the test check of accounts in r/o Civil Division no.-13, I & FC Deptt. for the period 2011-12 & 2012-13, it has been noticed that there are huge variations between the Estimates and the Tendered amount. A few instances are as under:-

Year	Agreement No.	Estimated Amount (In Rs.)	Tendered Amount (In Rs.)	Variation (%)
2011-12	03	4,38,000/-	3,05,000/-	(-)30.37
2012-13	03	4,77,906/-	2,97,000/-	(-)37.85
2012-13	05	3,48,245/-	4,53,215	(-)30.14
2012-13	35	93,23,975/-	130,91,074/-	(+)40.40
2012-13	38	1,07,03,180/-	1,40,17,181/-	(+)30.68
2012-13	39	1,10,89,245/-	1,37,17,899/-	(+)23.70
2012-13	41	3,73,07,952/-	2,50,90,438/-	(-)32.75

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

Clause 23.1.1(2) of CPWD Manual 2007 provides that- Deviations beyond the limit of $\pm 10\%$ should not be made at site without in principle approval of T.S. Authority. Once in principle approval is obtained, the total deviations (including initial $\pm 10\%$) shall be sanctioned by officers as per delegation of powers given at Appendix -1.

In view of the above, the expenditure beyond the limit of $\pm 10\%$ of the agreement quantities requires regularisation from the competent authority under intimation to audit.

Part 18
Para 18

Para 18

Audit Memo No - 15
Dated: - 21.11.2013

Sub:- Review of Measurement -Books

In Accordance to Section 7.13 (1) of CPWD Manual*The Measurement Books are required to be reviewed by Divisional Accountant under the supervision of Executive Engineer. The Assistant Engineers are required to submit the Measurement Books in use in the Sub-Divisions to the Divisional Office, from time to time, so that at least once a year the entries recorded in each of the Books are subjected to a percentage check. The Divisional Officer should ensure that this annual review is conducted regularly and positively every year. More- over, Section 7.13(2) of CPWD Manual also states that....The review by the Divisional Accountant shall be in the following respects:-*

- To compare the books in use with part 1 of the Register of Measurement Books maintained in CPWA Form 92, and to note necessary corrections in the Register.
- To see that no original sheet is torn out of a Measurement Book, nor any entry erased or Disfigured, and that the corrections made therein are Initialled.
- To see that pencil entries are not inked over.
- To test check the accuracy of calculations, and to ensure that the instructions regarding writing of Measurement Books, recording of measurements, and their test check are being followed properly.

Section 7.13(3), 7.13(4) & 7.13(5) also requires that --On receipt of the Measurement Books in the Divisional Office, the Executive Engineer should indicate in column 2 of the "Review Notes" in each Measurement Book as referred to in Para 7.13(5) below as to which of the calculations are to be test checked by the Divisional Accountant. The extent of this check will be determined by the Executive Engineer having regard to the result of the last review, and should cover complete set of measurements. Payments based on the entries reviewed should be traced into various accounts and verified. Similarly, supplies or issue of materials should be traced into the various accounts, contractor's ledger, etc. and verified. Communication of discrepancies i.e. The defects, discrepancies, etc. noticed should be communicated to the Assistant Engineer concerned and summarized in the following form in the Measurement Book that has been test audited:

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Review Notes by Divisional Accountant:-

Pages reviewed generally	Calculations selected by the Divisional Officer for Re-check		Defects & Discrepancies noticed	Dated Initials	
	Pages	Dated initials		Divisional Accountant	Divisional Officer
1		3	4	5	6

Apart from the above-*The Measurement Book completed and returned for record during the year should also be similarly examined prior to their final record in the Divisional Office at the earliest in accordance to Section 7.13(6) of CPWD Manual.* Compliance of provisions as laid down in CPWD manual could not ascertained through record produced to Audit as-well-as reply furnished to Audit in response to Audit Memo.

It is advised that Department may take necessary steps in accordance to Section 7.13 (1) of CPWD Manual & all the Measurement Books are required to be reviewed by Divisional Accountant under the supervision of Executive Engineer under intimation to Audit.

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Para-06

Para 19

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18
Audit Memo No - 08
Dated: - 18.11.2013

Sub:- Time Barred Cheques amounting to Rs. 56,000/-(Rs. Fifty Six thousand)

As per Rule 47(2) of Receipt & Payment Rules-1983-A cheque remaining unpaid for any cause, six months after the month of its issue and not surrendered for renewal should be cancelled in the manner indicated in clause (iii) of sub-rule (1) with the difference that no acknowledgement of the stop order may be insisted from the bank. Its amount should also be written back in the accounts

Test scrutiny of the record of CPWA-51-Schedule of monthly settlement with treasuries (Part-II Cheque Issued and paid/Details of Differences) for the month of March-2013, revealed that the following cheques amounting to Rs. 56,000/-, which were issued by the Division have not been en-cashed till date & thus became time-barred-

S.N.	Cheque No.	Date	Amount (In Rs.)
1	157198	29.09.2009	6,000*
2	990759	30.11.2010	10,000
3	990235	31.12.2012	10,000
4	990371	28.02.2012	10,000
5	990452	31.07.2012	10,000
6	990304	30.01.2012	10,000
	Total		56,000

- S.N. 1 has also been observed & incorporated in previous Audit-Report (2009-11)

Department may take necessary steps to settle these cheques in accordance to Receipt & Payment Rules 1983 under intimation to Audit.

Previous Audit Para-9(2009-11) has been settled & in lieu of this New Para has been incorporated in current audit report.

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Para-07

Para 20

12/11/13
49
67

Audit Memo No - 21
Dated: - 27.11.2013

Sub.: Irregularities in Income-Tax & Recovery amounting to Rs18,158/-

Test check of Form-16 along with Income-Tax calculation sheets as-well-as PBR in r/o the EE-CD-XIII, Basai -Darapur, GNCT of Delhi for the period 2011-2013 revealed various irregularities, resulting which an short deduction of Income- tax amounting to Rs18,158/- has been noticed. A few instances are as under:-

(1) Sh. P.C.Rathi, E.E.(Retd.)-(2011-12)

Particulars	Actual figures as per PBR (income Tax Due) (inRs.)	Figures taken in calculation sheet/Form-16 (inRs.)	Short Deduction/ Amount recoverable (inRs.)
Gross Salary	5,70,005/-	4,94,927/-	
Less:-Tpt All.	---	---	
Total salary	5,65,205/-	4,94,927	
Less:- Rebate U/S 80C & 80 D	(-)45,720/- (-)1,950/-	(-)46,625/- ---	
Taxable Income	5,22,335/-	4,48,302/-	
Income-Tax:-	36,467/-	27,000/-	
Add:-Edn Cess @3%	1,094/-	810/-	
Total Income Tax	37,561/-	27,810/-	9,751/- recoverable

• Due to wrong calculation of Taxable Income.

(2) Sh. Vinod Kumar, JE (2011-12)

Particulars	Actual figures as per PBR (income Tax Due) (inRs.)	Figures taken in calculation sheet/Form-16 (inRs.)	Short Deduction/ Amount recoverable (inRs.)
Gross salary	429926/-	402448/-	
Less TPT All.	9600/-	9600/-	
Total Salary	420326/-	392848/-	
Less :- Rebate U/S 80(c)	96360/-	96360/-	
Less :- Rebate U/S 80(d)	2700/-	2700/-	
Taxable income	321266/-	293788/-	
Income Tax :-	14126/-	11378/-	
Add:-Edn Cess @ 3%	424/-	341/-	

Total Income Tax	14550/-	11719/-	2831/- recoverable
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- Due to wrong calculation of Taxable Income

(3) Sh. Resham Singh, JE (2011-12)

Particulars	Income Tax Due (In Rs.)	Figures taken in calculation sheet/Form- 16 (inRs.)	Short Deduction/ Amount recoverable (inRs.)
Gross salary	666012/-	666012/-	
Less TPT All.	9600/-	9600/-	
Total Salary	656412/-	656412/-	
Less :- Rebate U/S 80C	100000/-	100000/-	
Less:- Rebate U/80(CCF)	0	20,000/- *	
Less:-Rebate U/S 80(D)	3,900/-	3,900/-	
Less :- Rebate U/S 80(d)	3900/-	23900/-	
Taxable income	552512/-	532512/-	
Income Tax :-	42502/-	38502/-	
Add:-Edn. Cess @ 3%	1275/-	1155/-	
Total Income Tax	43777/-	39657/-	4120/- recoverable

- Rebate on infrastructure bonds allowed during the financial year 2011-12 was on the investment pertains to the financial year 2010-11 (20.01.2011).

(4) Sh. Ram Sharan, JE (2011-12)

Particulars	Actual figures as per PBR (income Tax Due) (inRs.)	Figures taken in calculation sheet/Form-16 (inRs.)	Short Deduction/ Amount recoverable (inRs.)
Gross salary	515798	515798	
Less TPT All.	9600	9600	
Total Salary	506198	506198	
Less :- Rebate U/S 80(c)	91594	97134*	5540
Less :- Rebate U/S 80(d)	3900	3900	
Taxable income	410704	405167	5540
Income Tax :-	23070	22516	554
Add:-Edn. Cess @ 3%	692	675	17
Total Income Tax	23762	23191	571/- recoverable

- Rebate allowed U/s. 80C includes inadmissible rebate on the amount of Rs.5540/- (Rs. 26900-Rs.21,360), which pertains to Dev. Fee in tuition-fee.

Particulars	Actual figures as per PBR (Income Tax Due) (inRs.)	Figures taken in calculation sheet/Form-16 (inRs.)	Short Deduction/ Amount recoverable (inRs.)
Gross salary	667477	667477	
Less TPT All.	9600	9600	
Total Salary	657877	657877	
Less :- Rebate U/S 80(c)	94694	98984	
Less :- Rebate U/S 80(d)	3900	3900	
Taxable income	559283	554993	
Income Tax :-	41857	40998	
Add:-Edn. Cess @ 3%	1256	1230	
Total Income Tax	43113	42228	885/- recoverable

- Rebate allowed U/s. 80C includes inadmissible rebate on the amount of Rs.3,880/- (Rs. 27340-Rs.23460), which pertains to Dev. Fee in tuition-fee.

Recovery amounting to Rs. 18,158/- may be done after due verification and deposited in Govt. Accounts under intimation to Audit. It is suggested that similar cases may also needs to be reviewed/rechecked at the level of DDO and recovery, if any, may be made from the concerned employees after due verification under intimation

Para-²¹~~18~~

Para 21

Audit Memo No - 20
Dated: - 27.11.2013

Sub:- Short deduction of Subscription of Delhi Govt. Employees Health Scheme amounting to Rs. 2,000/-Rs. Two thousand only).

As per office orders no F-25(111)/DGEHS/140/DHS/09/38850-38862 dated 28th July 2010 & further clarifications issued vide office order no. F-25(111)/DGEHS/140/DHS/09//44413-18 dt.20-08, the rates of DGEHS subscriptions has been revised on the basis of grade pay & revised rates are applicable w.e.f. -1st Aug.2010. Test check of relevant records for the period 2011-13 revealed that Division Authority has not comply the guidelines issued by the DGHES, resulting which an short deductions amounting to Rs. 2,000/- has been noticed as per details given below

S N	Name & Designation	Period	Subscription Due			Subscription deducted			Short. Deductions/Amt. Recoverable		
			Rate (inRs.)	No. of months	Total Amt. (in Rs.)	Rate (inRs.)	No. of months	Total Amt.(in Rs.)	Rate (in Rs.)	No. of months	Total Amt.(in Rs.)
1	Sh. Vinod Kumar, JE	07/11 to 02/13	225	20	6500/-	225	20	5500/-	100	20	2000/-

- Concerned J.E. was drawing Grade-Pay @ Rs. 4,600/- P.M. w.e.f 01/07/2011

Recovery amounting to Rs 2,000/- on account of short deduction of DGEHS may be done after due verification of record & deposited the same in Govt. Accounts under intimation to Audit.

Para-²²~~09~~

Para 22

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Audit Memo No - 19
Dated: - 27.11.2013

Sub.: - Irregular grant of TA amounting to Rs. 2,416/-to the staff for the absence for the entire calendar month due to Leave.

As per GOI instruction - 'No transport allowance is admissible to employees absent from duty for a full calendar month due to leave/training/tour etc.' Test check of record as-well-as information provided by the division authority revealed that such guidelines are not followed, resulting which an excess payment amounting to Rs2,416/-has been made to the staff. A few instances are given below:-

S.N	Name & Designation	Period of Leave		Nature of Leave & No. of days		Complete Calendar month (TA Paid)	Amount to be recovered (In Rs.)	
		From	To	Nature of leave	No. of Months/ Days			
					M			D
1.	Sh. Karamvi Singh, JE	08.03.2011	09.05.2011	EL	02	03	01	2,416/-

Entire amount paid as transport allowance is irregular & needs to be recovered after due verification and deposited in Govt. Account under intimation to Audit. Similar cases also needs to be reviewed at the level of Head Of Office/DDO & recovery if any detected may be made & deposited in Govt. Account under intimation to Audit.

(C.K.Goyal)
Inspecting Audit Officer
Audit Party No-XIII

Para- 23
10

Para 23

62

Sub:- Non refund 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. Test check of the record pertains to refund of Performance Guaranteed revealed that such guidelines are not followed by the Division Authority, resulting which nos. of Performance Guarantees have neither been refunded to contractor nor got renewed /revalidated after due date, details as given below:-

SN	FDR No.	Date of issue	Due on/Date of expiry	Amount(In Rs.)
1	856253	25.05.05	20.11.05	1,07,510/-
2	856254	25.05.05	20.11.05	48,700/-
3	856255	25.05.05	20.11.05	47,500/-
4	643908	01.07.05	01.07.07	90,000/-
5	138140	01.09.05	12.12.05	43,500/-
6	3036436	22.10.05	22.04.06	20,300/-
7	138404	19.11.05	19.07.06	24,000/-
8	3209346	19.01.06	19.01.07	50,500/-
9	2372006	26.01.06	30.04.06	54,459/-
10	867541	27.02.06	27.02.07	57,000/-
11	803219	03.04.06	13.01.07	110115/-
12	918254	28.04.06	28.10.07	40000/-
13	918320	16.05.06	16.11.06	110000/-
14	Syndicate Bank	29.05.06	28.01.07	192642/-
15	138366	08.11.05	08.01.06	34000/-
16	352069	20.07.06	19.10.06	70500/-
17	352976	01.08.06	01.05.07	120000/-
18	856868	07.08.06	07.02.07	12000/-
19	139421	04.08.06	04.02.07	20000/-
20	99541	08.08.06	08.09.06	24000/-
21	139423	04.08.06	04.02.07	19200/-
22	947122	18.09.06	18.12.07	186000/-
23	1061344	12.09.06	12.03.07	4200/-
24	856971	03.10.06	03.04.07	105000/-
25	139657	03.10.06	03.07.07	97500/-
26	139679	05.10.06	05.04.08	61000/-
27	139680	05.10.06	05.04.08	48500/-
28	850979	05.10.06	05.06.08	102200/-
29	138978	07.04.06	07.10.06	35000/-
30	352941	23.08.06	22.02.07	160000/-
31	662064	04.09.07	02.12.07	30000/-
32	283630	15.09.07	15.03.08	20000/-
33	662178	21.09.07	19.01.08	45000/-
34	847205	15.11.07	31.12.08	192642/-
35	851971	17.11.07	14.11.08	95771/-
36	407242	04.02.08	05.05.08	30700/-

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6/1

Reasons for such a lapses may be elucidated to Audit & Division Authority may take necessary steps for settlement of these performance guarantee(s) as per Receipt & Payment Rules under intimation to Audit.

Previous Audit Para-3(2006-07), Audit Para-7(2007-08) & Audit Para-07(2009-11) has been settled & in lieu of these old Audit Paras this New Para has been incorporated in current audit report

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Para-11 (24)

Para 24

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Sub.:- Recovery of Rs 23,835/- on account of lining cloth given to Group C & D employees.

Test check of the record pertains to Liveries Record of class-C & D employees, revealed that the revised stitching charges alongwith the lining cloth were given to the employees, which is irregular in accordance to instructions contained in Uniform to Group C & D employees vide letter/O.M. dated 14.04,2000-JCA dated 18.12.2000 of Liveries Rules. Cost of lining cloth have been taken into account in revised stitching charges details as given below:-

SN	Bill No. & Date	Amount (in Rs.)	Name of Firm
1	8609, 14.03.2008	11,865/-	DCCWSS Ltd.
2	109030, 16.02.2010	11,970/-	DCCWSS Ltd.
	Total	23,835/-	

The entire amount needs to be recovered from concerned incumbents after due verification & deposited the same in Govt. Accounts under intimation to Audit. Previous Audit Para-9(2007-08) & Audit Para-10(2009-11) has been settled & in lieu of these 02 old Audit Paras this New Para has been incorporated in current audit report.

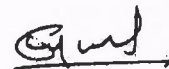
Para-²⁵ 25

Sub.:- Excess expenditure amounting to Rs. 12,98,644/- Incurred on hired vehicles.

As per order/guidelines issued by the Finance Department-HOD is competent to incur an expenditure on hiring of vehicles upto Rs. 30,000/- p.m. i.e. Rs. 3,60,000/- per annum. Test scrutiny of the record pertains to hiring of vehicles revealed that such guidelines are ignored by the division authority, as details given below:-

SN	Year	No. Of vehicles	Expenditure incurred(In Rs.)
1.	2006-07	03	4,89,982/-
2	2007-08	04	8,08,662/-
	Total		12,98,644/-

Apart from the above, the usage of vehicles could not be verified as Log-Book of vehicle(s) was not produced to Audit. Reasons for excess expenditure on hiring of vehicles may be elucidated to Audit. The entire irregular expenditure needs to be regularized from competent Authority under intimation to Audit. Previous Audit Para-1(2006-07) & Audit Para-3(2007-08) has been settled & in lieu of these 02 old Audit Paras this New Para has been incorporated in current audit report.



(C.K.Goyal)

Inspecting Audit Officer
Audit Party No-XIII

Sub.- Rush of Expenditure at the end of Financial Year.

Rule 56(3) of GFR provides that Rush of expenditure particularly in the closing month of Financial Year is regarded as a breach of Financial Propriety & should be avoided. Test scrutiny of the Accounts of EE-CD-XIII, I & F C deptt. for the period 2011-12 & 2012-13 revealed that 12.70% to 99.82% of the total expenditure under the Plan & Non-Plan Heads had been incurred during the month of March of the Financial year 2011-12 & 2012-13.

S N	Financial- Year	Head Of Account	Budget Allotted (In Rs.)	Expenditure during the Month of March (In Rs.)	% age of Budget Allocatio n. (In Rs.)
	2011-12				
1		4515-IRDV	10,00,00,000/-	2,62,36,206/-	26.24
2		4406.FF.1(2)(2)Plan Development of Forests.	3,39,000/-	3,38,402/-	99.82
4		2711-Non-Plan D.2(1)(3)(1)-Maintenance & Repair	59,40,000/-	9,58,223/-	16.13
5		2711-Non-Plan Maintenance- flood D	59,00,000/-	34,68,278/-	58.78
6		2217-A 8(3)(1)(6)Plan Authorized colonies	60,00,000/-	30,03,003/-	50.05
7		4225-Improvement of SC/STBathes(SC SP)	15,19,000/-	14,96,755/-	98.54
8		4403 BB.3(1)(1)Veterinary services & control of	28,33,000/-	9,91,047/-	34.98
	2012-13				
1		4711-Plan Drainage Works	1,08,00,000/-	84,23,389/-	77.99
2		4515-DRDS	16,31,66,000/-	4,43,64,463/-	27.19
3		4515-Plan strengthening & Modernisation of Panchayats	11,50,000/-	5,47,934/-	47.65
4		2711-Non-Plan D.2(1)(1)(1)-Estt.chargesfor maintenance	4,00,00,000/-	50,81,041/-	12.70
5		4711-Non-Plan DD2(1)(1)(1) flood Control	7,00,000/-	6,79,005/-	97.00

5	4711-Non-Plan DD2(1)(1)(1) Flood Control Major Works.	7,00,000/-	6,79,005/-	97.00
6	4225-Improvement of SC/ST Basties(SC-SP) CC.1(1)(3)(2)	84,82,000/-	50,00,241/-	58.95
7	4217-(P)- AA.1(3)(1)(5)Development of Unauthorized	4,72,80,000/-	1,90,16,713/-	40.22

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From the above table, it revealed that expenditure incurred in number of sub-heads of Plan Schemes as-well-as Non-Plan Schemes were in the end of financial year, which is against the spirit of provisions of General Financial Rules.

Reasons for the same may be elucidated to Audit.

TAN-2 (10)

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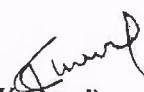
Audit Memo No - 06
Dated: - 14.11.2013

Sub.:- Differences of Rs. 2, 71, 10,551/- (Rs. Two crore, seventy-one lakh, ten thousand, five hundred & fifty one) in cheque remittance.

Para 22.3.1 of the CPWD Accounts Code provides that –the remittances made upon the accredited Banks as-well-as cheque drawn on them by Divisions are Accounted for under the minor head of Public Work remittances. The Divisional Officer has to reconcile it in Form-51, indicating the difference between cheques issued and remittances made by the Division on hand the cheque encashed and remittance accounted for by the Bank.

Scrutiny of the record pertains to Form-51 (Schedule of Reconciliation of Cheques) revealed a difference of Rs. 2, 71, 10,551/- between Cheque issued & Encashed by the Division. Details of differences revealed that cheques issued during the period 2009-10 & 2010-11 are yet not presented for payment.

It is advised that sincere efforts may be done to get the difference of such huge amount reconciled under intimation to Audit


(C.K. Goyal)
Inspecting Audit Officer
Audit Party No-XIII

CURRENT AUDIT REPORT

PARA 1

Misc. recoveries of Staff members amounting to Rs.2,00,641/-

(A) Overpayment of Pay and allowances amounting Rs.92,705/- in respect of Sh. Vinod Kumar Rathi, J.E.

(Ref. Audit Memo No 21 dt.28-07-16)

Sh. Vinod Kumar Rathi, J.E. initially appointed to the post of W/A(Tech.) in the pay scale of 950-1500 on 1-06-1989 and granted 1st financial up gradation under A.C.P. scheme w.e.f. from 01-06-2001 in the pay scale of 3200-85-4900 further he was promoted to the post of J.E as having Diploma in Civil Engineering w.e.f. 18.12.2007 in the pre-revised scale of 5000-150-8000 and the revised scale of 9300-34800 with G.P. of 4200 and his pay on promotion was fixed at the stage of 9300 with G.P. of 4200 on the minimum of the scale vide deptt. Order No.6456 dated 23/09/2008. But, In partial modification of this order no. the pay of Sh. Vinod Kumar Rathi, J.E. has re-fixed at the stage of 9300 with the Grade Pay of 4600 without assigning any reason, which is irregular as per rule. The detail of pay was fixed incorrectly as given below:-

DATE	PAY + GP FIXED BY THE DEPARTMENT (In Rupees)	PAY + GP TO BE FIXED (In Rupees)	Recovery up to June 2016
18.12.2007	9300+4600	9300+4200	Rs. 92,705/-
01.07.2008	9720+4600	9710+4600	
01.07.2009	10150+4600	10130+4600	
01.07.2010	10600+4600	10560+4600	
01.07.2011	11060+4600	11010+4600	
01.07.2012	11530+4600	11470+4600	
01.07.2013	12020+4600	11940+4600	
01.07.2014	12520+4600	12430+4600	
01.07.2015	13040+4600	12930+4600	

Necessary steps should be taken to re-fix the pay and recover the excess amount of Rs. 92,705/- paid due to wrong fixation after due verification of records under intimation to Audit and other similar type of cases may also be reviewed under intimation to audit.

Recovery of Income Tax to the tune of Rs.11,295/- (including Cess)
(Ref. Audit Memo No 16 dt 27-07-16)

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During the course of audit on scrutinizing of Income Tax Calculation Sheets the following discrepancies has been found:

Sh. Shekhar Awasthi, A.E. (F.Y. 2013-14)

On scrutiny of Calculation Sheet & PBR, it has been found that the Income tax for the f/y 2013-14 has been deducted short the detail of calculation sheet is as under:

No.	Description	Calculation by the Deptt. (in Rs.)	Calculation by Audit (in Rs.)
1	Total Income	9,77,022/-	9,77,022/-
2	Deductions permissible	T.A.9600/-, rebate u/s80c-100000/-, 80d- 3900/-,80G- 1122=114622/-	T.A.9600/-, rebate u/s80c- 100000/-, 80d-3900/-,80G- 1122=114622/-
3	Taxable Income	8,62,614/-	8,62,614/-
4	Income tax	1,02,480/-	1,02,480/-
5	Cess	3,074/-	3,074/-
6	Total tax	1,05,554/-	1,05,554/-
7	Total tax deducted		95,254/-
8	Income Tax Recoverable		10,300/-

2. Sh. Thapali Kanooth Poojith Rekh, E.E. (F.Y. 2013-14)

On scrutiny of calculation sheet it has been found that the Income tax for the f/y 2013-2014 has been deducted short the detail of calculation sheet is as under:

S.No.	Description	Calculation by the Deptt. (in Rs.)	Calculation by Audit (in Rs.)
1	Total Income	7,20,047/-	7,20,047/-
2	Deductions permissible	(T.A.9600/-, 80c. 100000/-, 80 d-13,745/-, 80G-842/-)=124187/-	T.A.9600/-, rebate u/s80c- 100000/-, 80d-13,745// ,80G-842/-=124187/-
3	Taxable Income	5,95,860/-	5,95,860/-

Income tax	49,172/-	49,172/-
Less	1,475/-	1,475/-
Total tax	50,647/-	50,647/-
Total tax deducted		49,652/-
Income Tax Recoverable		995/-

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Necessary steps should be taken to recover the balance income tax of Rs.11,295/-(including cess) from the concerned employees after due verification of records under intimation to audit. Other similar cases may be reviewed at your own level.

(C) Less deduction of DGEHS contribution amounting to Rs. 24,250/-
(Ref. Audit Memo No 6 dt.25-07-16)

As per instructions issued by the Directorate of Health Services the rates of Delhi Govt. Health Scheme have been revised w.e.f. August, 2010. But scrutiny of PBRs revealed that the contribution of under-mentioned employees have been less deducted from their monthly Salary which is not in order :-

S. No.	Name and designation (sh/smt)	Grade pay (Rs.)	Prescribed rates p.m. (Rs.)	Amount deducted p.m. (Rs.)	Difference p.m. (Rs.)	Period	Total No. of months	Amount recoverable (Rs.)
1.	Shekhar Awasthi, A.E.	7600/-	500/-	325/-	175/-	03/13 to 06/16	40	7000/-
2.	Anil Kumar Sharma, A.E.	7600/-	500/-	325/-	175/-	02/14 to 01/16 (Trfd.)	24	4200/-
3.	S.K. Sharma, A.E.	7600/-	500/-	325/-	175/-	11/13 to 10/15 (Trfd.)	24	4200/-
4.	Resham Singh, J.E.	7600/-	500/-	352/-	175/-	09/14 to 02/16 (Trfd.)	18	3150/-
5.	Vinod Kumar Rathi, J.E.	4800/-	325/-	225/-	100/-	03/13 to 06/16	40	4000/-
6.	Karam Bir Singh, J.E.	4000/-	325/-	225/-	100/-	03/13 to 07/14 (Trfd.)	17	1700/-
TOTAL								24,250/-

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Necessary steps should be taken to recover the arrear of DGEHS contribution amounting to Rs. 24,250/- after due verification of records under intimation to audit and other similar cases, if any, may also be taken into account for similar action and for S. No. 2,3,4 & 6 their present offices should also be informed for less deduction under intimation to audit

(D) Irregular payment of Family Planning Allowance to Shri Resham Singh, J.E. (C) amounting to Rs.23,500/-.
(Ref. Audit Memo No.12 dt 27-07-16)

As per the provisions given in FR & SR regarding incentives for promoting small family, Family Planning Allowance is admissible to a Government employee subject to following condition:-

1. At the time of operation, the employee should have at least one surviving child and not more than two.
2. The employee or spouse may have the operation.
3. The certificate in the prescribed form should be from a Central/State Government/CGHS Hospital/Clinic or any other approved institution recognized by the Government for the purpose.
4. If the operation is done in a private hospital/nursing home, the certificate should be countersigned by the Civil Surgeon/DMO/AMA/Medical Officer of CGHS/Central/State Government Hospital

During the course of audit, it has been observed that Shri Resham Singh, J.E.(C) is getting the Family Planning Allowance @ Rs. 650/- per month. Special Increment in form of Personal Pay was granted to him vide Order No. EE/SDO.II/Estt./PF-97/91/1980 dt 25-05-1993 @ Rs. 40/- in the Pay Scale of Rs.400-2600/- w.e.f 01-05-1993. Thus, the payment of Family Planning Allowance to Shri Resham Singh, J.E. (C) is on higher side.

Therefore, amount of family planning allowance irregularly paid to Shri Resham Singh, J.E.(C) is as per details given below:

Period	Due	Drawn	Difference	No. of months	Amount
September, 2008 to June, 2016	Rs. 400/- PM	Rs.650/- PM	Rs.250/-PM	94	Rs. 23,500/-
Total					Rs. 23,500/-

Necessary steps should be taken to recover the over-payment of Family Planning Allowance amounting to Rs. 23,500/- from the above mentioned Officer after due verification of records and from July, 2016, it should be reduced as pointed out above under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

(E) Irregular payment made for LTC amounting to Rs.12,350/-
(Ref. Audit Memo No 9 dt 27-07-16)

During the course of audit it has been observed that the irregular payments for LTC have been made to under mentioned staff members, which needs to be recovered after due verification under intimation to audit:

1. Sh. Shiv Kumar Sharma, Asstt. Engineer

He has claimed LTC (All India) vide Bill No.61 dt. 07-01-15 of Rs.2,74,070/- for the journey performed between Delhi to Havelock & back. On scrutiny of LTC BILL, it revealed that journey has been performed from Delhi to Port Blair by Air and journey from

Blair to Havelock was performed by PVT. CRUZZ through MAK LOGISTICS (PVT.) LTD instead of Govt. Ship. Hence, the pvt CRUZZ fare amounting to Rs 9,750/- is inadmissible as journey not performed on authorized mode, so recover Rs.9,750/- irregular payment of LTC from him after due verification under intimation to audit.

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2. Sh. Resham Singh, J.E.

He has claimed LTC (ALL INDIA) for the block year 2014-2017 vide Bill No.18 dt. 16-07-15 of Rs. 1,12,220/- for the journey performed from Delhi to Port Blair by Air and journey from Port Blair to Havelock was performed by PVT. CRUZZ through MAK LOGISTICS (PVT.) LTD instead of Govt. Ship. Hence, the pvt. CRUZZ fare amounting to Rs.2,600/- is inadmissible so recover Rs.2,600/- irregular payment of LTC from him after due verification under intimation to audit.

show the restricted fare

Necessary steps should be taken to recover Rs.12,350/- from them after due verification of records under intimation to audit.

(F) Less deduction of License Fee/Water Charges amounting to Rs. 5,780/-
(Ref. Audit Memo No.8 dt 25-07-16)

The PWD Deptt. of Delhi Govt. have revised the License Fee/Water Charges from July 2012 vide order No F.4(1)/Misc./PWD&H/A-II/2004/2749-2765 dated 10.03.2014. But scrutiny of PBRs revealed that the department had not deducted the License Fee/Water Charges from the salary of under-mentioned employee according to the revised rates as per details given below:

S.No.	Name & Design. (Sh/Smt)	Residential Address	Description	Period	License Fee/Water Charges (Rs.)			No. of month	Amount recoverable (Rs.)
					Due	Deducted	Diff		
1.	T.K.Priyith Rekha, Ex. Engr.	B-2, N2, Singhwar Bagh	L.Fee W/Ch.	7/13 to 07/14 (Trfd.)	500/- 315/-	420/- 315/-	80/- NIL	13 <i>pay bill copy</i>	1,040/-
2.	S.S.Bhole, J.E.	128 D, Paschim Vihar	L.Fee W/Ch.	7/12 to 06/13 7/13 to 08/13 (Trfd.)	900/- 315/- 1065/- 315/-	900/- NIL 900/- NIL	NIL 315/- 165/- 315/-	12 02	4,740/-
Total									5,780/-

Necessary steps should be taken to recover the arrears of License Fee / Water Charges amounting to Rs. 5,780/- as detailed above after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action at your own level and their present offices should be informed for revised recovery under intimation to audit.

(G) Less deduction of UTEGIS Contribution from the salary amounting to Rs. 1,650/-

(Ref. Audit Memo No 7 dt.25-07-16)

As per GIO(1) below Para 5.1 & 5.2 of Group Insurance Scheme, 1980, the rate of subscription to the Group 'A', Group 'B', Group 'C' are Rs.120/-, Rs.60/- & Rs.30/- respectively.

But on scrutiny of Pay Bill Registers revealed that Department has made less deduction of UTEGIS contribution of the following employees :-

C=

(32) (B)

Name of the signatory /smt.	Group	Period	Due (in Rs.)	Deducted (in Rs.)	Difference (Per Month) (in Rs.)	No. Of months	Amount recoverable (in Rs.)
Nekhar wasthi, A.E.	'B'	01/14 to 06/16	60/-	30/-	30/-	30	900/-
Anil Kumar Sharma, A.E.	'B'	01/14 to 01/16 (Trfd)	60/-	30/-	30/-	25	750/-
Total							1,650/-

Necessary steps should be taken to recover the arrears of UTEGIS contribution amounting to Rs. 1,650/- from the above mentioned employees after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action and present offices of Sh. Anil Kumar Sharma, A.E. should be informed for revised recovery under intimation to audit.

PARA - 2 Irregular payment amounting to Rs. 4,06,28,899.35 made to M/s. Shivalaya Construction Co. Pvt. Ltd.
(Ref. Audit Memo No.18 dt.28-07-16)

Name of work:- Restoration of roads & construction of protection wall on both banks inners edge on Mungeshpur from Rd 0m to Rd 2740m
 AAVES:- 453.00 Lacs
 Estimated Cost: 5,48,43,250/-
 Awarded Amount:- 4,63,46,326/-
 SDOS:- 17.07.2013
 SDOC:- 07.01.2015

CPWD MANUAL

The above mentioned work was awarded to M/s. Shivalaya Construction Co. Pvt. Ltd. for Rs.4,63,46,326/- with stipulated date of completion as 07.01.2015.

During the course of audit it has been observed that as per condition No. 18 of AAVES issued by FA cum AO, I&FC Department vide her letter number F1(46)/2012-13/CD-XIII/AAVES/I&FC/TAC/5119-29 dated 18.10.12, the expenditure is to be made only subject to the availability of funds during FY 2012-13 & 2013-14 but the work is still going on and Rs. 4,06,28,899.35 has been paid up to 7th Running bill on 21.06.2016 without obtaining revised AAVES from Competent Authority. As such, all the payment made to the contractor amounting to Rs. 4,06,28,899.35 for the above mentioned work is irregular.

Necessary steps should be taken to regularize the whole expenditure from the Competent Authority i.e. Chief Engineer under intimation to Audit. Other similar cases may also be reviewed at your own level under intimation to audit.

PARA - 3 Huge outstanding/unadjusted amount to the tune of Rs. 2.73 Crores in Public Works (Suspense) Deposit
(Ref. Audit Memo No.20 dt.28-07-16)

During the course of audit regarding monthly accounts for the year 2015-16 it has been found that a huge balances of outstanding/unclaimed/unadjusted amount of

TAF

Rs. 2,72,69,167/- is still lying in the MH 8443 (Part II, III & V) as on 31/03/2016 as per detail given hereunder:-

S. No.	Particulars	Opening Balance (in Rs.)	Closing Balance (in Rs.)
1	Part-II	44,17,867/-	48,31,932/-
2	Part-III	1,94,28,883/-	1,94,28,883/-
3	Part-V	27,91,323/-	30,08,352/-
	TOTAL	2,66,38,073/-	2,72,69,167/-

In pursuance of instructions contained in Receipt & Payment Rules, the undisputed/unclaimed amount which is lying for more than three years old should have been credited/adjusted to Government Account immediately.

Necessary steps should be taken for settlement of such a huge amount of Rs. 2,72,69,167/- lying unadjusted under intimation to Audit.

PARA - 4

Irregular expenditure amounting to Rs. 6.00 Lacs on cancelled work due to non-availability of clear site.

(Ref. Audit Memo No.10 dt.27-07-16)

During the course of audit in respect of CD-XIII for the period 2013-14 to 2015-16 it revealed that the following works were awarded to the various Contractors but due to non-availability of clear site or some other reasons these works have been cancelled. Due to cancellation of these works, an irregular expenditure amounting of Rs. 6.00 Lacs as per details given below has been incurred by CD-XIII, which is not in order -

S. No.	Name of Work	Expenditure incurred	Reason for cancellation of work
1	Construction of Pucca Rasta at village Mundela Kalan (Kh. No. 120 & 198) in NG Block.	25,000/-	Work cancelled due to non demarcation of land
2	Construction of balance Phirni road at Kh No.284 in village Surakhpur, South West Distt, in NG Block	25,000/-	Work cannot be executed due to interstate land dispute, Work cancelled on 29.01.16
3	Construction of cement concrete road in Kh No. 309 in a length of 700m and with 2.5m at village Dhansa in NG Block	20,000/-	Demarcation was not given by the Revenue Department. Work awarded to Sanjeev Kumar Joon was cancelled vide letter dated 11.01.2012
4	Construction of RMC from Phirni Road to Village Border in Kh. No. 320/1 at Darya Pur Khurd Village in NG Block	59,000/-	Tender opened on 12.10.12 has been cancelled due to non receipt of demarcation.
5	Construction of park in (Kh. No. 106/7, 8/1 & 13) at village Dichaon Kalan in NG Block	4,49,000/-	Tender opened on 08.08.11 and cancelled vide letter dated 16.03.12
6	Development of park on Plot No. 495 and 497 of village Issapur in NG Block	22,000/-	Tender opened on 03.10.12 and cancelled.
	TOTAL	6,00,000/-	

Necessary steps should be taken to regularize the irregular expenditure amounting to Rs. 6.00 Lacs from the competent authority under intimation to audit

PARA - 5 ²⁸ Considerable delay in execution of works

(Ref. Audit Memo No.11 dt 27-07-16)

Para 28

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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)

During test check of Physical & Financial Progress Report for the month of March 2015 & March 2016, it has been revealed that there is delay in most of the works, e.g. some instances are given hereunder:-

S.No.	Name of Work	Name of contractor	Stipulated date of completion	Actual date of completion	Period of delay
1	Construction of road on Kh. No.85, 162, 165, 86 of Mundella Kalan and Kh. No. 68 of village Bakkargarh in NG Block	M/s. Suhag Construction Co.	24.08.15	Work in progress up to 31.03.16	
2	Construction of Road on Kh. No. 75 at village Bakkargarh in NG Block	M/s. Jai Bhagwan Saini	23.06.15	Work in progress up to 31.03.16	
3	Providing RMC and one side drain on the phirni road along SC/ST Basti and Construcion of RCC outfall drain from SC/ST Basti to outfalling in the existing outfall drain along Mitraon-Kair road in village Mitraon AC 35 Najafgarh	M/s. Jai Bhagwan Saini	22.11.15	Work in progress up to 31.03.16	
4	Construction of cement concrete road and boundary wall to Kh. No. 58/27 village Ujjwa in NG Block	M/s. S K Construction Co.	10.05.15	Work in progress up to 31.03.16	
5	Construction of park in Kh. No. 116/5 at village Dichaon Kalan AC-35 Najafgarh	M/s. Balaji Const Co.	30.04.15	Work in progress up to 31.03.16	
6	Restoration of road and construction of protection wall on both banks inner edge on Mungesh Pur Drain from RD 0m to RD2740m	M/s. Shivalaya Const. Co.	05.01.15	Work in progress up to 31.03.16	
7	Construction of Saheed Dwar, Bhisham Pitamah Dwar, cement concrete benches at Village Issapur and welcome board at village Jhuljhuli in NG Block	M/s. Vijay Pal Prateek Const.	24.01.14	04.03.16	2 years and one month
8	Construction of road from Issapur Badli road to Majari Border (Mundella Bundh) at village Issapur in NG Block	M/s. Shiv Shakti Enterprises	05.07.13	03.04.14	9 Months
9	Construction of road on Kh. No.140B at Village Issapur in NG Block	M/s. Jai Bhagwan Saini	18.04.15	Upto 31-03-2016 only Demarcation Done. (crops standing)	
10	Construction of CC Road in Khasra No. 523 from Phirni Road Mitron to Nyamshala Mitraon in NG Block	M/s. Balaji Const. Co.	14.04.15	Work in progress upto 31.03.16	

11	Construction of road from Kh. No.139 towards Kh No. 34/2at village Issapur in NG Block	Sh. Devender Kumar	25.03.15	Work in progress upto 31.03.16
12	Construction of pucca rasta at village Mundella Kalañ (Kh. No. 120 & 108) in NG Block	Sh. Devender Kumar	24.04.15	Demarcation awaited upto 31.03.16
13	Widening of road from village Issapur to village Bakkargarh in NG Block	M/s. Jai Bhagwan Saini	31.03.15	Work in progress upto 31.03.16
14	Widening of road from village Issapur towards pucca farm house (upto Haryana Border) in NG Block (Kh. No. 131)	M/s. Jai Bhagwan Saini	25.06.15	Work in progress upto 31.03.16
15	Construction of road from fiels of Sh. Charan Singh to the fields of Sh. Mir Sing (for Kua Pujan) in village Quazipur in NG Block	M/s. K S Group	08.02.15	Upto 31.03.16 only Demarcation done (crops standing)
16	Construction of cement concrete road Kh No. 599 at village Ujwa in NG Block	Sh. Iswar Singh Dagar	01.05.15	Upto 31.03.16 only Demarcation done (crops standing)
17	Construction of pucca rasta at village Bakkargarh Kh No. 36/7 to 35/8 & 36/24 to 35/22 in village Bakkargarh in NG Block	M/s. Balaji Constn. Co.	09.05.15	Upto 31.03.16 only Demarcation done (crops standing)
18	Construction of road from fields of Sh. Matadin to the fields of Sh. Manohar Lal and the fields of Sh. Matadin to field of Sh. Lal Chand village Quazipur in NG Block	M/s. Bhanwala builders	09.05.15	Upto 31.03.16 only Demarcation done (crops standing)
19	Construction of road from fields of Sh. Ram Chandedr to the fields of Sh. Harish Chander village Quazipur in NG Block	M/s. Balaji Const. Co.	09.04.15	Upto 31.03.16 only Demarcation done (crops standing)

Due to such considerable delay the vary purpose of execution of the works have been defeated and as such, necessary steps should be taken to regularize the delay in above mentioned works from the competent authority i.e. Chief Engineer, otherwise, appropriate recovery of penalty be made under intimation to audit.

PARA-6 ²⁹ **Non refund/revalidation of FDRs/Bank Guarantees**
(Ref. Audit Memo No.15 dt.27-07-16)

As per Para 21.2.2 of CPWD Manual, Performance Guarantee/Security Deposits in form of FDR/Bank Guarantee should be refunded to the contractor on completion of work or after final bill is paid, whichever is later.

Test check of the register pertaining to FDRs/Bank Guarantees of Security Deposit/Performance Guarantee for the period from 14.01.11 to till date reveals that FDRs/Bank Guarantees worth Rs. 66,21,479/- as per detail given below have not refunded or revalidated:-

S. No.	FDR/BG No.	Amount	Date of issue	Valid up to	S. No. of FDR/BG register
1	BG/A/118/12+13/143633	132077/-	13.12.12	31.03.13	280
2	BGP 143637	240769/-	03.01.13	30.07.13	289
3	626222	1255000/-	30.03.13	30.03.14	296

	3790248	2317316/-	08.07.13	08.07.15	301
5	BG143659BG/143/2013-14	274997/-	09.09.13	31.12.13	309
6	625923	248000/-	18.09.13	18.09.14	314
7	316473	80000/-	19.12.13	18.06.14	316
8	456070	237500/-	10.11.14	10.05.15	330
9	456120	205000/-	20.11.14	20.05.15	332
10	627019	75600/-	06.12.14	06.12.15	336
11	456199	72000/-	12.12.14	12.06.15	338
12	627047	132000/-	17.12.14	17.12.15	341
13	627046	14000/-	17.12.14	17.12.15	342
14	456234	56000/-	18.12.14	18.12.15	343
15	456232	117000/-	18.12.14	18.12.15	344
16	352172	47500/-	18.12.14	18.12.15	345
17	352174	30000/-	18.12.14	18.06.15	346
18	129706	56750/-	27.12.14	10.05.16	356
19	456352	45000/-	03.01.15	03.01.16	362
20	456353	89000/-	03.01.15	03.01.16	363
21	390053	60000/-	08.01.15	08.01.16	365
22	627100	615000/-	02.01.15	02.01.16	370
23	456470	105000/-	21.03.15	NA	374
24	053446	26800/-	03.06.15	03.07.16	375
25	456741	22000/-	13.06.15	13.07.16	377
26	369647	22500/-	17.07.15	17.07.16	378
27	8544715953-9	44670/-	10.09.15	10.03.16	380
	TOTAL	6621479/-			

Necessary steps for settlement of these FDRs/Bank Guarantees as per Receipt & Payment Rules under intimation to Audit.

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PARA-7 Irregular payment made for hiring of vehicles
 (Ref. Audit Memo No.17 dt.27-07-16)

During the course of audit it has been observed that Rs. 25,000/- per month has been paid on account of hiring of vehicles for each A.E. CD-XIII has four Sub-Divisions headed by an Assistant Engineer. Rs. 1,00,000/- approx. has been paid every month during audit period 2013-14 to 2015-16 for hiring of Pvt. Vehicles for A.Es.

As per Delegation of Financial Powers, Finance Department is competent for giving approval for Hiring of Vehicles. EE, CD-XIII is hereby requested to provide the copy of approval of Finance Department for hiring of Pvt. Vehicles for A.Es, otherwise the whole expenditure made on account of hiring of Pvt. Vehicles for A.Es may be got regularized from the Finance Department under intimation to audit.

PARA-8 Award of work without calling of Tender amounting to Rs. 67,35,287/-
 (Ref. Audit Memo No.19 dt.27-07-16)

As per section 14.1 & 14.4 of CPWD Manual-tenders should be called for all works costing more than 2.00 Lacs. In case where the work is to be awarded expeditiously, the prescribed period of notice may be reduced. In urgent cases or when the interest work so demands, works may be awarded without call of tenders after approval of competent Authority.

Test check of record produced to audit regarding work orders reveals that EE, CD-XIII has got executed all of the works as per work order register without calling tenders and

approval of competent authority, which violates the provisions of CPWD Manual. A few instances are as under:-

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S No.	Year	Name of work	Name of Agency	Amount
1.	2013-14	Clearing grass on Mungeshpur Drain from RD 0m to RD 4610m on left bank and RD 0m to RD 9024m, RD 9300m to Rd 10362m of right bank	M/s. Durga Dass	4,00,234/-
2		Construction of kanopy in the office DCHFC Ltd. at sector 20, Dwarka, Delhi	M/. Anuj Garg	3,05,266/-
3		Improvement of Kabristan and its extended area at village Hastal, SW: Electrification of kabristan and its extended area at village Hastal	M/s. Amit Walia	3,51,605/-
4		Construction of play ground in village Qazipur in NG Block. SW: Electrification of play ground in village Qazipur in NG Block	M/s. Pawar Enterprises	2,40,400/-
5		Remodeling of Mungeshpur Drain from Rd 0m to RD 10362m	M/s. Intech Engineers (Surveying Engineering)	3,92,923/-
6		Remodeling of BC drain from RD 0m to RD 8550m	M/s. Dhaka Const.	3,20,911/-
7	2014-15	Restoration of road of Mundella Bund near RD 1700m	M/s. K S Groups	3,90,722/-
8		Repair of approach road from Mungeshpur Drain to PVC market (Tikri Kalan) at village Jharoda Kalan NG Block (Tikri wala rasta)	M/s. K S Groups	4,00,180/-
9		Providing RCC foot slab and repair of bridge railing of various bridges at BC drain from RD 0m to Rd 8550m	M/s. Devender Kumar	3,27,579/-
10		Restoration of right bank berm from RD 9024m of Mungeshpur drain to RD 400m of BC drain	M/s. Devender Kumar	4,13,786/-
11	2015-16	Repair of Nangli Sakrawati link drain at outfall point and raising of existing boundary wall of Kakraula Model Nursury	M/s. Satyam Enterprises	3,48,212/-
12		Removal of bushes and wild grass/jungle clearance from RD 0m to RD 8550m of BC drain	M/s. K S Group	4,97,276/-
13		Repair of guard/parpet wall along right bank of BC drain Rd 0m to RD 8550m	M/s. M K Mehta	483,844/-
14		Repair of existing sajra road from Mungeshpur drain bridge	M/s. Om Prakash	8,72,072/-

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5	RD 9024m to PVC market road Repair & maintenance of existing road by billing pot holes with bituminous concrete from Surakhpur road to Mitraon Dhansa Road	M/s Jai Bhagwan	4,96,165/-
16	Clearing of jungle from both banks and making motorable from RD 6950m to RD 12550m of Mundella Drain	M/s. Abhinandra Singh Chauhan	4,94,112/-
TOTAL			67,35,287/-

Necessary steps should be taken to regularize the irregular expenditure of Rs. 67,35,287/- from Competent Authority under intimation to Audit. Other similar cases may also be reviewed under intimation to audit.

PARA-8 ³² Irregular expenditure made on account of Hiring/AMC of Generator Set and Photocopier
(Ref. Audit Memo No.22 dt.28-07-16)

During the course of audit, while scrutinizing the payment registers produced by A.E.-III, it has been pointed out that EE, CD-XIII has made payment of Rs.6,950/- P.M. towards hiring charges of Generator Set to M/s Ghanshyam Generator Workshop, Mundka, Near Metro Pillar No. 544, Delhi-41 and also made Photocopier hire charges/AMC amounting to Rs.2,71,680/- to M/s Kuldeep Photostate, A-208, Rajiv Nagar, Begum Pur, New Delhi-86 for the period April 2013 to June 2014 & Rs.1,51,762/- to M/s Frank Copier Pvt. Ltd., Ansari Road, Darya Ganj, Delhi for the period July 2014 to Jan. 2016.

On scrutiny of available record, it has been pointed out that approval of competent authority for payment of hire charges/AMC of Generator Set and Photocopier Machine has not been obtained, which is irregular.

Necessary steps should be taken to get regularized this irregular expenditure from competent authority under intimation to audit.

PARA-10 ³³ Irregular payment regarding Telephone/Mobile Charges in respect of Superintending Engineer, FC-IV amounting to Rs.59,768/-
(Ref. Audit Memo No.23 dt.28-07-16)

During the course of audit regarding Telephone Bill Register & Mobile Phone's Bill Register for the year 2015-16 maintained by A.E.- III, revealed that EE, CD-XIII has made payment of Mobile Phone Charges, Residential Land Line Telephone Charges to S.E.FC-IV and Telephone Charges for Office of the SE, FC-IV as per detail below :

S.No.	Mobile/Phone No.	Period	Amount	Remarks
1.	9868261111	April 2015 to March 2016	12,100/-	Mobile of S.E.
2.	25121983	April 2015 to March 2016	18,365/-	Residential Phone of S.E.
3.	25412435	April 2015 to March 2016	24,857/-	Office Phone of S.E.
4.	25167183	April 2015 to March 2016	4,446/-	Office Phone of S.E.
TOTAL			59,768/-	

It has been pointed out that the Office of the S.E., FC-IV has separate entity, H.O.O., DDO and Budget Allocation, it is not understood that under which orders, the expenditure towards Telephone/Mobile Charges in respect of S.E., FC-IV has been borne by EE, CD-XIII

and a copy of that orders may also be provided to audit. Registers for the year 2013-14 & 2014-15 may also be provided to audit.

Necessary steps should be taken to regularize the irregular expenditure amounting to Rs.59,768/- along with payment made for the year 2013-14 & 2014-15 under intimation to audit. Other similar type of cases may also be reviewed at your own level under intimation to audit.

PARA-14 **Irregular expenditure on contingency items**
(Ref. Audit Memo No.24 dt.29-07-16)

During the course of audit regarding purchase revealed that EE, CD-XIII has made purchases without following due procedure. For example two instances have been given hereunder:-

1. Purchases worth Rs. 67,675/- vide voucher No.109 dated 31.03.2015 fr.m M/s. Ajay Print Media, 54 (Basement), Backside, national Park, Lajpat Nagar-IV New Delhi-110024

The details is as under:-

S No.	Bill No.	Date	Amount	Detail of Items purchased	Discrepancies
1	2722 (55)	24.03.2015	14,800/-	2 Insect killer, 1 Cabinet with SMPS, 1 DVD writer, 1 Mother Board repair, 2 Pen Drive	TIN No. of seller not available, no mention of Sales Tax No., rates appears on higher side, Approval of Competent Authority required, the certificate of HOO as required under GFR not affixed
2	2724(55)	26.03.15	14,625/-	1 Electric Kettle, 10 Pension Set, 1 pen drive, 1 cash book, 2 Toners, 4 automatic room fresh refill	TIN No. of seller not available, no mention of Sales Tax No., rates appears on higher side, Approval of Competent Authority required, the certificate of HOO as required under GFR not affixed
3	2741(55)	31.03.15	13,750/-	Hire charges of computer, lazer printer & UPS for the month of March 2015	Approval of Competent Authority not attached, it also does not establish whether the agency is authorized for hiring of these items
4	2742 (55)	31.03.15	13,000/-	Hire charges of computer, lazer printer & UPS for the month of March 2015	Approval of Competent Authority not attached, it also does not establish whether the agency is authorized for hiring of these items
5	2743(55)	31.03.15	11,500/-	Hire charges of computer operator for the month of March, 2015	Approval of Competent Authority not attached, it also does not establish whether the agency is authorized for hiring of the computer operators
TOTAL			67,675/-		

2. Purchases worth Rs.9,000/- vide voucher No.127 dated 31.03.2015 from M/s. Tiwari Enterprises, B-28, Karam Pura, New Delhi-110015

The detail is as under:-

S No.	Bill No.	Date	Amount	Detail of Items purchased	Discrepancies
1	539 (11)	25.03.15	9,000/-	2 Toners	TIN No. of seller not available, no mention of Sales Tax No., rates appears on higher side, Approval of Competent Authority required, the certificate of HOO as required under GFR not affixed

3. Payment for purchase of Drum, Fixing and Service Charges of Rs. 23640/- against Voucher No. 10 dated 09.12.2015 from M/s. Mitushi Electronic Components (P) Ltd., G-5,6, Gagandeep Building, 12, Rajendra Place, New Delhi-110008

The detail is as under:-

S No.	Bill No.	Date	Amount	Detail of Items purchased	Discrepancies
1	NIL	09.11.15	23,640/-	1 Drum its Fixing and Service Charges etc.,	Expenditure incurred on the photocopier machine which was installed on rental cum per copy basis vide EE, CD-XIII order No. F.EE/CD-XIII/Photo-Copier/14-15/1510-11 dated 22.07.14 for which is irregular. The approval of Competent Authority also not furnished to audit in spite of request made for the same

Necessary steps should be taken to regularize the irregular purchase of contingency items. Other similar type of cases may also be reviewed at your own level under intimation to audit.

PARA 32

Non Production of Records

(Ref. Audit Memo Nos,01, (a),(b) dt.21-07-16, 01 (c) dt.22-07-16,03 dt. 22-07-16)

The under mentioned records have not been produced to audit. This record may be traced out and produced to next audit :

1. LTC Advance Register
2. Reimbursement of Tution Fee Register
3. Register/List of Unserviceable/Condemned Articles
4. TR-V Stock Register

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5. Postage Stamp Account
6. Non-Consumable Stock Register/Property Register
7. Tender opening Register.
8. OTA Register.
9. Contractor Ledger
10. Work Abstract Register
11. Detail of Court/Arbitration cases and payment made thereof
12. Purchase files of two Maruti Swift Deziye Cars

23/12
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(Signature)
(AJAY KR. KAPAH)
Internal Audit Officer
Audit party No. II

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TEST AUDIT NOTE

TAN - 1 Cash Security deposit / Fidelity Bond of Cashier

As per Rule 275 of GFR, every Government Servant who actually handles cash shall required to furnish security/Fidelity Bond for such amount and in such form as Central government, or an administrator may prescribe and to execute a security/Fidelity bond. As per rule 275(3) of GFR – in cases where the said security is furnished in the form of cash, the security bond should be executed in Form GFR-30, and, in case where the said security is furnished in the form of fidelity bond, the security bond should be in form GFR-31.

But during the course of audit of E.E., Flood Control Civil Division – XIII, it was found that the cashier of the Department who was entrusted with the custody of cash has not furnished the security bond as required under GFR.

Necessary steps may please be taken to execute the security bond by the cashier immediately to safeguard the govt. money under intimation to the audit.

TAN-2 Improper maintenance of Pay Bill Registers (2013-2014 to 2015-2016)

During the test check of pay bill registers the following shortcomings have been noticed :-

1. Every entry in the PBR should be authenticated by a responsible person other than the writer who will make his/her initial in token of correctness of the entry made, but it was seen that entries in the PBR for the period 2013-2016 were not found checked.
2. Upper columns i.e. previous PBR No., Service verified, GPF details etc. have not been filled, Balance of advances was not shown/forwarded to the current year with its no. of installments in many cases.
3. Abstract of Pay Bills (GAR-18) in the PBR of 2013-2014 to 2015-2016 has not been maintained. This should also be signed by the DDO.
4. Numerous cuttings & over-writings were noticed in the PBR 2013-2014 to 2015-2016 which were not attested by the Competent Authority in any of the PBRs maintained by the office.
5. Past information from the LPCs of the employees who have been transferred to this office were not noted in the PBR which is irregular.
6. Page counting certificate has not been recorded in PBR.

Necessary steps should be taken to update the PBRs at the earliest possible under intimation to audit.

TAN-3 Irregularities in maintaining of Cash Book.

As per Rule 13 (ii) of Receipt & Payment Rules, all monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check.

[Signature]


As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the totaling of the Cash Book or have this done by some responsible officers other than the writer of the Cash Book and initial is correct.

As per rule 13 (iv) of Receipt & Payment rules, at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect. "Certified that Cash amounting to Rs.----- (Rupees only) has been physically verified and found correct as per the balance recorded in the Cash Book."

During the test audit of Cash book of EE, CD-XIII, I & F.C. for the audit period from April 2013 to March 2016 the following discrepancies has been noticed:-

1. Entries regarding transaction in Cash Book have not been signed by the DDO/HOO in all cases as required under Rule 13 (ii) of Receipt & Payment Rules.
2. Certificate required as per rule 13(iv) of R & P Rules at the end of the closing of each month has not been recorded and signed by the DDO in most of cases, e.g. 06/13, 07/13, 08/13, 09/13, 10/13, 11/13 & 03/14.
3. Page counting certificate has not been recorded on the first page of Cash Book. This certificate should be recorded under attestation of DDO.
4. A Challan No. Nil dt.20-01-2014 of Rs.20,000/- deposited in SBI, Tis Hazari, Delhi on 24-01-2014, which was not entered in Cash Book.

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


(AJAY KR. KAPAH) Internal Audit Officer
Audit party No. II

DUE DRAWAN STATEMENT
OVERPAYMENT IN R/O SH. VINOD KUMAR RATHI, JE. W.E.F. 18.12.2007 TO 30/06/2016

S. NO.	MONTH	DA RATES %	DUE				DRAWN				TOTAL	BALANCE		
			B Pay	G. Pay	DA	HRA	B Pay	G. Pay	DA	HRA				
			8310	2000										
1	18.12.07 (on promotion to the post of JE)	9	4200	1896	549	1829	8474							
2	JAN-08	12	9300	4200	1620	4050	19170	4200	2077	565	1883	8725	-251	
3	FEB-08	12	9300	4200	1620	4050	19170	9300	4600	1668	4170	19738	-568	
4	MAR-08	12	9300	4200	1620	4050	19170	9300	4600	1668	4170	19738	-568	
5	APR-08	12	9300	4200	1620	4050	19170	9300	4600	1668	4170	19738	-568	
6	MAY-08	12	9300	4200	1620	4050	19170	9300	4600	1668	4170	19738	-568	
7	JUN-08	12	9300	4200	1620	4050	19170	9300	4600	1668	4170	19738	-568	
8	JULY-08	16	9710	4200	2226	4173	20309	9720	4600	2291	4296	20907	-598	
9	AUG-08	16	9710	4200	2226	4173	20309	9720	4600	2291	4296	20907	-598	
10	SEPT-08	16	9710	4200	2226	4173	20309	9720	4600	2291	4296	20907	-598	
11	OCT-08	16	9710	4200	2226	4173	20309	9720	4600	2291	4296	20907	-598	
12	NOV-08	16	9710	4200	2226	4173	20309	9720	4600	2291	4296	20907	-598	
13	DEC-08	16	9710	4200	2226	4173	20309	9720	4600	2291	4296	20907	-598	
14	JAN-09	22	9710	4200	3060	4173	21143	9720	4600	3150	4296	21766	-623	
15	FEB-09	22	9710	4200	3060	4173	21143	9720	4600	3150	4296	21766	-623	
16	MAR-09	22	9710	4200	3060	4173	21143	9720	4600	3150	4296	21766	-623	
17	APR-09	22	9710	4200	3060	4173	21143	9720	4600	3150	4296	21766	-623	
18	MAY-09	22	9710	4200	3060	4173	21143	9720	4600	3150	4296	21766	-623	
19	JUN-09	22	9710	4200	3060	4173	21143	9720	4600	3150	4296	21766	-623	
20	JULY-09	27	10130	4200	3869	4299	22498	10150	4600	3983	4425	23158	-660	
21	AUG-09	27	10130	4200	3869	4299	22498	10150	4600	3983	4425	23158	-660	
22	SEPT-09	27	10130	4200	3869	4299	22498	10150	4600	3983	4425	23158	-660	
23	OCT-09	27	10130	4200	3869	4299	22498	10150	4600	3983	4425	23158	-660	
24	NOV-09	27	10130	4200	3869	4299	22498	10150	4600	3983	4425	23158	-660	
25	DEC-09	27	10130	4200	3869	4299	22498	10150	4600	3983	4425	23158	-660	
26	JAN-10	35	10130	4200	5016	4299	23645	10150	4600	5163	4425	24338	-693	

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27	FEB-10	35	10130	4200	5016	4299	23645	10150	4600	5163	4425	24338	593
28	MAR-10	35	10130	4200	5016	4299	23645	10150	4600	5163	4425	24338	593
29	APR-10	35	10130	4200	5016	4299	23645	10150	4600	5163	4425	24338	593
30	MAY-10	35	10130	4200	5016	4299	23645	10150	4600	5163	4425	24338	593
31	JUN-10	35	10130	4200	6642	4428	25830	10600	4600	6840	4560	26600	-770
32	JULY-10	45	10560	4200	6642	4428	25830	10600	4600	6840	4560	26600	-770
33	AUG-10	45	10560	4200	6642	4428	25830	10600	4600	6840	4560	26600	-770
34	SEPT-10	45	10560	4200	6642	4428	25830	10600	4600	6840	4560	26600	-770
35	OCT-10	45	10560	4200	6642	4428	25830	10600	4600	6840	4560	26600	-770
36	NOV-10	45	10560	4200	6642	4428	25830	10600	4600	6840	4560	26600	-770
37	DEC-10	45	10560	4200	6642	4428	25830	10600	4600	6840	4560	26600	-770
38	JAN-11	51	10560	4200	7528	4428	26716	10600	4600	7752	4560	27512	-796
39	FEB-11	51	10560	4200	7528	4428	26716	10600	4600	7752	4560	27512	-796
40	MAR-11	51	10560	4200	7528	4428	26716	10600	4600	7752	4560	27512	-796
41	APR-11	51	10560	4200	7528	4428	26716	10600	4600	7752	4560	27512	-796
42	MAY-11	51	10560	4200	7528	4428	26716	10600	4600	7752	4560	27512	-796
43	JUN-11	58	11010	4200	8822	4563	28595	11060	4600	9083	4698	29441	-846
44	JULY-11	58	11010	4200	8822	4563	28595	11060	4600	9083	4698	29441	-846
45	AUG-11	58	11010	4200	8822	4563	28595	11060	4600	9083	4698	29441	-846
46	SEP-11	58	11010	4200	8822	4563	28595	11060	4600	9083	4698	29441	-846
47	OCT-11	58	11010	4200	8822	4563	28595	11060	4600	9083	4698	29441	-846
48	NOV-11	58	11010	4200	8822	4563	28595	11060	4600	9083	4698	29441	-846
49	DEC-11	58	11010	4200	8822	4563	28595	11060	4600	9083	4698	29441	-846
50	JAN-12	65	11010	4200	9887	4563	29660	11060	4600	10179	4698	30537	-877
51	FEB-12	65	11010	4200	9887	4563	29660	11060	4600	10179	4698	30537	-877
52	MAR-12	65	11010	4200	9887	4563	29660	11060	4600	10179	4698	30537	-877
53	APR-12	65	11010	4200	9887	4563	29660	11060	4600	10179	4698	30537	-877
54	MAY-12	65	11010	4200	9887	4563	29660	11060	4600	10179	4698	30537	-877
55	JUN-12	65	11010	4200	9887	4563	29660	11060	4600	10179	4698	30537	-877
56	JULY-12	72	11470	4200	11282	4701	31653	11530	4600	11614	4839	32583	-930
57	AUG-12	72	11470	4200	11282	4701	31653	11530	4600	11614	4839	32583	-930
58	SEPT-12	72	11470	4200	11282	4701	31653	11530	4600	11614	4839	32583	-930
59	OCT-12	72	11470	4200	11282	4701	31653	11530	4600	11614	4839	32583	-930
60	NOV-12	72	11470	4200	11282	4701	31653	11530	4600	11614	4839	32583	-930
61	DEC-12	72	11470	4200	11282	4701	31653	11530	4600	11614	4839	32583	-930
62	JAN-13	80	11470	4200	12536	4701	32907	11530	4600	12904	4839	33873	-966
63	FEB-13	80	11470	4200	12536	4701	32907	11530	4600	12904	4839	33873	-966
64	MAR-13	80	11470	4200	12536	4701	32907	11530	4600	12904	4839	33873	-966
65	APR-13	80	11470	4200	12536	4701	32907	11530	4600	12904	4839	33873	-966
66	MAY-13	80	11470	4200	12536	4701	32907	11530	4600	12904	4839	33873	-966

PART- II

CURRENT AUDIT REPORT
(01.04.2016 to 31.03.2019)

PARA 01

Subject:-Unfruitful Expenditure of Rs. 17.23/- lakhs due to foreclosure of works.

(Ref. Audit Memo No. 07 Dated : 20.05.2019)

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

During the test check of files it is revealed that CD-XIII division awarded (07.06.2016) a work of "Construction of Boundary Wall for Protection for Forest land in Kh. No. 20/17/1/25/10/1,11 at Kharkhari Jatmal in N.G. Block. " to M/S S.K. Construction Co. (Contractor) at the tendered cost of Rs. 29.32 lakhs which was 33.66% below the estimated cost of Rs. 44.19/- lakhs put to tender with the stipulated date of start and completion of 22.06.2016 and 18.12.2016 respectively. The A/A and E/S for the work was accorded vide letter No.F.05/DCF(W)/IFCD/B.Wall Kharkhari/2015-16/12061-70 dt. 18.03.2016 for an amount of Rs. 45.50 lakh issued by Dy. Conservator Of Forests(West).

The Audit came to notice that the work was awarded without ensuring the availability of clear site as envisaged as per CPWD Manual. The work could not be completed due to reason that the site was encroached by the villagers and the work remained suspended for a long time. As per direction of competent authority the above work was foreclosed on 29.05.2017. At the time of foreclosure, the work amounting to Rs. 17.23/- lakhs was only completed.

The department as the executing agency did not ensure the availability of site as stipulated in the Codal provisions through prior survey before award of the work. Further, it was open to the department to defer the award of work till hindrance free sites were available. Thus in above work the expenditure of Rs. 17.23/- lakhs incurred was rendered unfruitful.

PARA 02

Subject :Public Works (Suspense) Deposit of Rs. 7,88,43,923/-
(Ref. Audit Memo No. 09 Dated :21.05.2019)

During test check of monthly account of Ex. Engineer, FCD-XIII for the month of March, 2019, it was observed that an amount of Rs. 7,88,43,923/-was lying outstanding under the head "Public works Deposits" as details given below:-

Classes of Deposits	Amount as on 31.03.2019
Cash Deposits of Contractors as security Part-II	3,62,77,622/-
Deposits of works to be done Part-III	3,73,67,783/-
Miscellaneous deposit Part V	51,98,518/-
	7,88,43,923/-

Heavy accumulation under Part-II of Rs. 3.63 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.3.74 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. 51.98 lakhs was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

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

PARA NO. 03

Subject :Office expenditure charged to works
(Ref. Audit Memo No 20 dated 30.07.2019)

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

During the test check of vouchers relating to works for the audit period 2016-19. It was observed that various expenditure were debited to various works but are of the nature of office expenditure. The detail of a few bill/vouchers on the basis of test audit as given below:-

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Sl. No.	C.V. No.	Date	Gross Amount	Purpose of expenditure	Head of A/c to works charged
1	11	09.05.16	2400/-	Electricity bill	2711 (NP)
2	15	09.05.16	5934/-	Water supply	2711 (NP)
3	22	08.06.16	2410/-	Electricity bills	2711 (NP)
4	36	17.06.16	3500/-	Stationery items	2711 (NP)
5	37	17.06.16	24251/-	Water supply	2711 (NP)
6	39	20.06.16	3685/-	Telephone bills	2711 (NP)
7	15	09.08.16	69486/-	Stationery items	2711 (NP)
8	22	09.08.16	2620/-	Electricity bills	2711 (NP)
9	06	11.01.17	11065/-	Repair of vehicle	2711 (NP)
10	23	20.01.17	6031/-	Telephone bills	2711 (NP)
11	29	17.05.17	47890/-	Repair of vehicle	2711 (NP)
12	30	17.05.17	5478/-	Telephone bills	2711 (NP)
13	11	11.12.17	17630/-	Water supply	2711 (NP)
14	25	20.12.17	2004/-	Telephone bills	2711 (NP)
15	17	06.03.18	3354/-	Water supply	2711 (NP)
16	37	20.03.18	27050/-	Electricity bills	2711 (NP)
17	16	02.05.18	2617/-	Telephone bills	2711 (NP)
18	17	11.05.18	8630/-	Electricity bills	2711 (NP)
19	13	13.08.18	4482/-	Repair of vehicle	2711 (NP)
20	21	13.08.18	24900/-	Stationery items	2711 (NP)
21	68	13.12.18	5720/-	Electricity bills	2711 (NP)
22	82	22.12.18	96170/-	Electricity bills	2711 (NP)

Necessary step should be taken to regularize the above expenditure from Finance Department, Govt. of NCT of Delhi, under intimation to audit. Other similar type of cases may also be reviewed under intimation to audit. The department should avoid to meet such kind of expenditure out of this head.

PARA NO. 04

Sub:- Non-Production of Record (NPR)
(Ref. Audit Memo No. 01)

1. TR-5 Stock register /GAR-06, Expenditure Control Register.
2. Condemnation record / file, LTC Register, CEA Register.
3. List of Unserviceable items
4. Log book and history sheet of vehicles i/c on strength and for hired.
5. Spouse Information.

Signature _____

Name : (Ajay Kr. Chandna)
Designation: I.A.O.

Settled. Taken as final.

(Signature)

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TEST AUDIT NOTE

TAN 01

Subject: Non-Maintenance of Contractor Ledger.

(Ref. Audit Memo No. 04 Dated: 16 .05.2019)

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

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

The Division may prepare the Contractor ledger and may be shown to Audit under intimation to Audit.

TAN 02

Subject:- Non adherence of Rule 59 of R&P Rules
(Ref. Audit Memo No. 10 dated: 22.05.2019)

The rule 59 of Receipt and Payment Rules stipulates as follows:-

1. Every voucher must bear a pay order signed or initialled by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.
2. All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be Cancelled so that they may not be used again.
3. All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

The above said Rule may be followed by the Division.



TAN 03

Sub:- Non adherence of of Rule 154 of GFR 2017, while making the purchases.

(Ref. AUDIT MEMO. NO.11 Date: - 22.05.2019)

- a) The Rule 154 of GFR 2017 explains that the Purchase of goods upto the value of Rs. 25,000/- (Rupees Twenty Five Thousand only) on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format:-

"I, _____, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

On scrutiny of the bills/records, it came to notice that the certificates as desired above are not recorded anywhere and the purchases have been made.

The above said Rule may be followed by the Division.

TAN 04

Subject: Non-verification of consumable stock/fixed assets as per Rule 213 of GFR 2017.

(Ref . Audit Memo No.13 Dated :23.05.2019)

The Rule 213 of GFR 2017 says that a physical verification of all the consumable goods/Fixed Assets and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority.

During the test check of various stock Registers, the Audit that in necessary certificate of physical verification has not been recorded by concerned incharge of the stock, which is violation of the above said Rule under GFR 2017. Moreover, necessary page counting certificate has also not been recorded on the initial pages of many Registers.



(73) (31)

The above-mentioned discrepancy and non-following of Rule 213 of GFR 2017 may be elucidate to Audit.

The above said Rule may be followed by the Division.

TAN 05

Subject: Improper maintenance of Pay Bill Register during the audit period 2016-19.
(Ref. Audit Memo No. 15 dated : 24.05.2019)

During the test check of Pay Bill Registers following shortcomings have been noticed:-

Regular Staff

1. Every entry in the PBR should be authenticated by Competent Authority /DDO, but it is seen that every entries in the PBR for the audit period has not been signed by Competent Authority /DDO. Hence, the authenticity and correctness of the information entered/recorded could not be justified.
2. The mandatory Page counting certificate has not been recorded on the first page in the PBR.
3. Upper columns i.e. previous page no. of PBR, Pay scales, Level of pay, Service verified, PAN Number, Govt. Residence occupied, Rate of Licence. Fee. Occupation date etc. have not been recorded /filled in the PBR.
4. Numerous cuttings & over-writings/ use of fluid have been noticed in the PBR on pages 76, 79, 80, 84, 87 (2016-17) and pages 105, 113, 126, 130 (2017-18) which have not been attested by the Competent Authority/DDO in the PBR maintained by the Department
5. No detail of LPC issued/received has been entered/attested in the PBR.
6. Gross Totaling of all relevant columns for income tax purposes have not been carried out in PBR.
7. Post sanction order or sanction number issued by HQ has not been mentioned in the front page of each PBR.
8. Abstract of Pay Bills (GAR-18) in the PBR for the financial years has not been signed by Competent Authority / DDO.




(30) (12)

Work Charge Staff

1. Every entry in the PBR should be authenticated by Competent Authority /DDO, but it is seen that every entries in the PBR for the audit period has not been signed by Competent Authority /DDO. Hence, the authenticity and correctness of the information entered/recorded could not be justified.
2. The mandatory Page counting certificate has not been recorded on the first page in the PBR.
3. Bill Number and date have not been recorded in PBR for the year 2016-17 & 2017-18.
4. Upper columns i.e. previous page no. of PBR, Pay scales, Level of pay, Service verified, PAN Number, Govt. Residence occupied, Rate of Licence. Fee. Occupation date etc. have not been recorded /filled in the PBR.
5. Numerous cuttings & over-writings/ use of fluid have been noticed in the PBR on pages 03,05,06,17,18,25,31,35,39,44,46,52,67,68,75 (2016-17) and pages 12,13,19,22,23,24,32,34,35,40,48,49,51,52,60,63,63 (2017-18) which have not been attested by the Competent Authority/DDO in the PBR maintained by the Divisions.
6. No detail of LPC issued/received has been entered/attested in the PBR.
7. Gross Totaling of all relevant columns for income tax purposes have not been carried out in PBR.
8. The detail of GPF Advances / Withdrawals have not been recorded in the PBR.
9. Abstract of Pay Bills (GAR-18) in the PBR for the financial years has not been recorded.

The necessary steps may be taken to remove the above deficiencies under intimation to audit.



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TAN 06

Subject: - Shortcomings/deficiencies in maintenance of Service Books.

(Ref. AUDIT MEMO. NO. 18 Date: -28.05.2019)

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

(1) Service Book to be shown to the official every year.

SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.

(2) Re-attestation of Bio-data:

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

- (i) Sh. Subash Chander Rohilla, A.E.
- (ii) Sh. Anjuman Kr.Sharma, A.E.
- (iii) Sh. Rajveer Singh Ujalayan, J.E.
- (iv) Sh. Shivji Ram, J.E.
- (v) Sh. Vinod Kumar, J.E.
- (vi) Sh. Mohan, W/C Beldar
- (vii) Smt. Indira Dudeja, W/C Typist
- (viii) Sh. Daya Chand, W/C Beldar.
- (ix) Sh. Ram Phal, W/C Beldar
- (x) Sh. Raj pal, W/C Beldar

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

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



S.No.	Name of Officer/official S/Sh.	DOB	DOJ	DOR
1	Subash Chander Rohilla, A.E.	10.01.1960	09.12.1986	31.01.2020
2.	Vinod Kumar, J.E.	04.01.1962	01.06.1989	31.01.2022
3.	Shivji Ram, J.E.	12.11.1964	01.06.1989	30.11.2022

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- (4) Entry of Date of Birth should be recorded in both as Figure and words simultaneously in the Service Book. However, in the following cases, the same has not been recorded in the Service book:-
- Sh. Anjuman Kr. Sharma, A.E.
 - Sh. Shivji Ram, J.E.
 - Sh. Sunit Kaushik, Jr. Asstt./LDC
 - Sh. Mohan, W/C Beldar
 - Smt. Indira Dudeja, W/C Typist
 - Sh. Daya Chand, W/C Beldar.
 - Sh. Ram Phal, W/C Beldar
- (5) Forms i.e. Nomination for Gratuity, GPF and form No. 3 (Detail of Family) duly accepted by the H.O.O. should be pasted in the Service Books. However, in the following cases, the same has not been found accepted/pasted in the service books:-
- Sh. Anjuman Kr.Sharma, A.E.
 - Sh. Shivji Ram, J.E.
 - Sh. Omkar, Jr. Asstt./LDC
 - Sh. Mohan, W/C Beldar (Forms not accepted by HOO)
 - Sh. Daya Chand, W/C Beldar (Detail of family not attested)
 - Sh. Rajpal, W/C Beldar
- (6) Latest Photo of the employee should be pasted and attested at first page of Service Book.. However, in the following cases, photos have not been found pasted/or attested :-
- Sh. Anjuman Kr.Sharma, A.E. (Photo not attested)
 - Sh. Shivji Ram, J.E.
 - Smt. Indira Dudeja, W/C Typist
 - Sh. Rajpal, W/C Beldar
 - Sh.Ramphal, W/C Beldar
- (7) Entry of Aadhar Number has not been made in the service book of staff as per instruction circulated by the Pr. Secretary (Finance) Finance Deptt. GNCT of Delhi. Vide No. F3 (03) / 2015/T-1/Pr.AO/ 2025-26 dated 10.09.2015. It has further been advised that detail of Aadhar Number of employee in pension

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papers of the employees who are going to retire should invariably be made so as to enable the PAO to mention the details of Aadhar Number in pension payment orders.

(8) Entry of Service Verification has not been recorded in Service Book of the following cases:-

- (i) Sh. Anjuman Kr.Sharma, A.E. w.e.f. 01.07.2018 to till date.
- (ii) Sh. Shivji Ram, J.E. w.e.f. 01.07.2018 to till date.
- (iii) Sh. Vinod Kumar, J.E. w.e.f. 01.07.2018 to till date.

(9) Entry of Pay Fixation of 7th Pay Commission w.e.f. 01.01.2016 & onwards should be recorded in the Service Books and form of fixation and undertaking should be pasted in the Service Books. However, in the following cases, the same has not been recorded, signed/ pasted in the Service books:-

- (i) Sh. Shivji Ram, J.E. (Undertaking not pasted)
- (ii) Sh. Vinod Kumar, J.E. -do-
- (iii) Sh. Rajpal, W/C Beldar
- (iv) Sh. Daya Chand, W/C Beldar (The entry of Annual Increment w.e.f. 01.07.2017 to till date has not been recorded in the Service Book)
- (v) Sh. Ramphal, W/C Beldar
- (vi) Sh. Sat Narain, W/C Beldar (The entry of Annual Increment w.e.f. 01.07.2018 to till date has not been recorded in the Service Book)

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

- (i) Sh. Anjuman Kr.Sharma, A.E. w.e.f. 01.01.2018 to till date
- (ii) Sh. Rajeev Singh Ujalayan, J.E. w.e.f 01.07.2016 to till date.
- (iii) Sh. Shivji Ram, J.E. w.e.f. 01.07.2017 to till date.
- (iv) Sh. Vinod Kumar, J.E. w.e.f. 01.07.2017 to till date.
- (v) Sh. Sumit Kaushik, Jr. Asstt. W.e.f. 02.06.2016 to till date (Since joining)
- (vi) Sh. Mohan, W/C Beldar w.e.f. 01.01.2015 to till date. (Not attested)
- (vii) Sh. Ramphal, W/C Beldar w.e.f. 01.01.2012 to till date
- (viii) Sh. Daya Chand, W/C Beldar w.e.f 01.07.2012 to till date
- (ix) Sh. Rajpal W/C Beldar w.e.f. (Not recorded w.e.f 01.01.2006 to till date)

The necessary steps may be taken to remove the above deficiencies and shown to audit. Other similar cases may also be taken into account for similar action at your own level under intimation to audit.

TAN 07

Subject:- Deficiencies/shortcomings in maintenance of Cash Books (Govt.).

(Ref. AUDIT MEMO. NO. 19 Date: -28.05.2019)

During the test check of Cash Books (Govt.), the following deficiencies/shortcomings are noticed:-

CASH BOOK (Govt.) (W.E.F. 01.04.2018 to 31.12.2018)

- (I) Upper columns of Cash Book are left Blank.
- (II) Cutting/overwriting/use of fluid is not attested e.g. at page no. 50,58,61,92,162,163,173,185.
- (III)

CASH BOOK (Govt.) (W.E.F. 01.01.2019 to 31.03.2019)

- (I) Upper columns of Cash book are left blank.
- (II) Cutting/overwriting/use of fluid is not attested e.g. at page no.16,24,54,94, 100.

The necessary steps may be taken to remove the above deficiencies under intimation to audit.

TAN 08

Subject: - Unrealistic estimates.

(Ref. Audit Memo No. 12 Dated: 22.05.2019)

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

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



(Amount in Lakh)

S.No.	Name of scheme	Awarded agency	Awarded amount	Actual Payment	Difference between tender cost and actual payment made.
1	3	6	7	8	9
1	Construction B/Wall around Kh No. 30/15/2, 16, 17,, 24/1, 29/20/2, at Village Sarang pur in N.G block.	Rs. 29.88 M/S L.K Builders & Supplers	29.88	30.74	0.86
2	Improvement of street and side drain at Gopal nagar Extn. Part-II, Block A & B (Reg. No-1235/904), Surakhpur road in Najafgarh Block.	Rs. 68.53 M/S Sajjan Engineer's & Builders,	68.53	78.78	10.25
3	Construction of Internal roads by R.M.C in Vinoba Enclave A-1, Block in AC-35. (Reg. No.1329/904)	Rs. 41.47 M/S Ashoka Construction Co.	41.47	42.86	1.39
4	Improvement of streets and side Drain at Mahesh Garden No-1, Habatpura, Bahadurgarh Road, (Reg. No 1510/895).	Rs. 14.92 M/S L.K Builders & Suppliers,	14.92	17.06	2.14
5	Improvement of Streets and Side Drain at Vinoba Enclave, near CRPF Bahadurgarh Road in N. G. Block, (Reg. No. 116-B/895).	Rs. 37.81 M/S L.K Builder & Suppliers,	37.81	51.23	13.42
6	Improvement of Street and Side Drain at Najafgarh Extension Phase-I, Maqsudabada, B Block, Main Nangloi road Najafgarh New Delhi-110043 (Reg. No. 648-A)	Rs. 54.26 M/S L.K Builders	54.26	66.40	12.14
7	Construction of boundary wall for Transport office for Motor Driving school of Transport Department at Village Jharoda Kalan (District South West) in N.G Block.	Rs. 75.63 M/S L.K Builders & Supplers	75.63	126.73	51.10

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8	Demolishing & reconstruction of SC/ST Choupal at village Dichaon Kalan in N.G. Block.	38.08 M/s. Parveen Builder	38.08	53.09	15.01
9	Repair & Renovation work of existing Building at VH Dihaon Kalan Delhi.	Rs. 13.01 M.S Ishwar Singh Dagar	13.01	14.09	1.08
10	Construction of Link road Connecting Issapur-Dhansa Link road to Dhansa Badli Main Road (Kh No- 363) at Village Dhansa in N.G Block.	Rs. 52.39 M/S C.K Construction Co.	52.39	66.13	13.74
11	Restoration of road from Phirni Road to N. G. drain at village Jhuljhuli in N. G. Block	Rs. 25.90 Sh. Om Parkash	25.9	27.99	2.09
12	Improvement of road from Jhuljhuli village to Sarangpur in N. G. Block	Rs. 41.76 M/S A.S Construction Co.	41.76	30.02	0.00
	Improvement of road from Jhuljhuli village to Sarangpur in N. G. Block (Balance Work)	Rs. 26.74 M/S Om Parkash	26.74	53.08	26.34
12	Improvement of Link Road from Samaspur towards Quazipur with RMC in Village Samaspur in N. G. Block	Rs. 35.16 M/S Om Parkash	35.16	40.27	5.11
13	Construction of cement concrete road in Khasra No.312m in a length of 320 and width 2.50m at Village Samaspur Khalsa in N.G. Block	Rs. 13.09 Sh. Om Parkash	13.09	18.70	5.61
14	Construction of Cement Concrete road from Dhansa-Lahot road to Dhansa bund at village Dhansa in N.G. Block.	Rs.40.59 M/S C.K Construction Co.	40.59	57.11	16.52
15	Construction of Cement Concrete road from Village Sarangpur to Malik Pur in Kh No. 137 in a length of 938m and width 2.50m at Village Sarang Pur in N.G Block.	Rs. 22.69 M/S Om Parkash	22.69	26.78	4.09
16	Widening of existing road from village kair Phirni towards Rawta Crossing (Upto Mundella Road Intersection) in N.G Block.	Rs. 29.36 M/S Ashok Builders.	29.36	34.88	5.52

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17	Re-Surfacing of road from Najafgarh Dhansa Road to Haryana Border at village Bakkargarh in N.G Block.	Rs. 99.90 M/S Jai Bhagwan,	99.9	137.17	37.27
18	Resurfacing of road from village Kair towards Siddipur Lowah (upto B.C. Drain) in N.G. Block.	RS. 22.59 M/S Jai Bhagwan,	22.59	26.23	3.64
19	Improvement of road from Nangloi Road to Gaushala No-3 at Village Dichaon Kalan in N.G Block.	RS. 45.70 M/S Jai Bhagwan,	45.7	70.88	25.18
20	Improvement of existing Link road from Samas pur Khalsa Village to Main Dhansa Bakkargarh More in N.G Block.	Rs. 54.46 M/S C.K Construction Co.	54.46	72.01	17.55
21	Improvement of existng link road from Ujwa Daryapur more to Hasanpur more at Village Ujwa in N.G Block.	Rs. 53.96 M/S C.K Construction Co.	53.96	60.29	6.33
22	Improvement of existing road from Dichaon to Kali Pyau Jharoda road in Kh. No. 178/13 in Village Dichaon Kalan in N.G. Block.	Rs. 38.43 M/S Om Parkash	38.43	57.89	19.46
23	Improvement of existing road from Jharoda Kalan to Mitraon Kh. 171 in Village Revenue state of Jharoda Kalan in N.G Block.	Rs. 136.01 M/S Jai Bhagwan	136.01	222.61	86.60
24	Improvement of existing road from jharoda Nasha Mukti Kendra to Mitraon Dhansa Road in village Mitraon in N.G. Blcok.	Rs.55.15 M/S Moni Traders	55.15	106.60	51.45
25	Improvement of existing road Kh. 172, 174 vilalge Jharoda Kalan in N. G. Block	Rs. 49.97 M/S Jai Bhagwan	49.97	58.77	8.80
26	Improvement of existing of link road from Malikpur village to Main Dhansa Issapur more in N.G Block.	Rs. 117.70 M/S C.K Construction Company	117.7	183.09	65.39
27	Improvement existing link road from Malik Pur Village to Gaushala road in N.G Block.	Rs. 51.79 M/S C.K Construction Co.	51.79	78.74	26.95

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28	Construction of Khera Dabar Link Drain Outfalling into Mundella Drain and Widening of existing road at Village Khera Dabar in N.G Block. AC-34 (Kh No-44)	Rs. 214.01 M/S Om Parkash	214.01	465.98	251.97
29	Repair & Renovation of Multi Purpose Community center at Village Khera Dabar in N.G Block.	Rs. 20.58 M/S Ishwar Singh Dagar	20.58	25.14	4.56
30	Improvement of exiting cremation ground Ferewan and Melwan pana at village Jharoda in N.G. Block. AC-35 Najafgarh.	Rs. 46.26 M/S L.K Builder & Suppliers,	46.26	73.26	27.00
31	Ronovation of cremation ground at village Jhuljhuli in N.G.Block	Rs. 21.77 M/S Ali Mohammad	21.77	44.24	22.47
32	Renovation of cremation ground at village Daryapur Khurd in N. G. Block.	Rs. 30.29 M/S L.K Builder & Suppliers,	30.29	53.83	23.54
33	Repair and improvement of Graveyard at village Hastal in Distt. West.	Rs. 32.29 Sh. Pradeep Kumar Aggarwal	22.29	36.78	14.49
	Providing and Installation of 4 Nos. High Mast and electrification of graveyard at Village Hastal in District West.	Rs. 16.96 Sh. Pardeep Kumar Aggarwal	16.96	15.75	-
34	Construction of Vyayamshala and its approach road with cement concrete , Kh. No.-106 at village Ujwa in N.G. Block.	Rs. 189.02 M/S Sajjan Engineers & Builders	189.02	293.68	104.66
35	Improvement of water body bearing Kh. No. 44 at village Jhuljhuli in N.G. Block.	Rs. 67.52 M/S L.K Builders & Suppliers	67.52	190.18	122.66
36	Construction of sahid smark at Gram Sabha land Kh No. 13/15/1 in village Khera Dabar in N.G Block.	Rs. 26.45 M/S I.K Chaudhary	26.45	35.56	9.11
37	Improvement of existing road from village Khera Dabar Phirni to village Surhera Kh. No. 52 at village Khera Dabar in N.G. Block, Matiala Constituency.	RS.35.36 M/S Jai Bhagwan	35.36	55.08	19.72

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38	Improvement of existing of existing road from Dichaon Kalan to Jharoda Kalan Govt. School Najafgarh Ac-35	Rs. 59.30 Sh. Om Parkash	59.3	103.46	44.16
39	Improvement of road from Village Phirni road of Kharkhari Rondh to Ch. Brahm Prakash Ayurvedic Hospital at Village Khera Dabar in N.G Block. (AC-34)	RS.33.84 M/S Jai Bhagwan	33.84	53.84	20.00
40	Improvement of existing cremation ground at Khasra No. 11/18/2 & 19 including construction of its approach road in village Kharkhari Rondh in N.G Block (AC-34-Matjala)	Rs. 108.53 M/S Jai Bhagwan	108.53	156.59	48.06
41	Widening of existing road from Village Dichaon Kalan to Kali Piyaon in N.G Block	Rs. 35.16 M/S C.K Construction Co.	35.16	52.61	17.45
42	Improvement and widening of existing road from Najafgarh-Ghummanhera road to Ujwa-CH. Brahm parkash Aurvedic Hospital road at village Kharkhari Rondh in N.G. Block. AC-34.	63.46 C.K. Const. Co.	63.46	76.44	12.98
43	Resurfacing of the existing inspection road from RD. 6950M to 9850m and Construction of Bituminous road on the left out portion of earthen banks (RD9850M to 12550M) of Mundella Drain.	Rs. 101.32 M/S L.K Builder & Suppliers,	101.32	127.27	25.95
44	Restoration of road on Left Bank of Mungeshpur Drain from RD 4610m to RD2740m (Deposit work on Behalf Delhi Jal Board).	Rs. 31.60 M/S Ashok Builders.	31.6	41.12	9.52
45	Construction of Walking Track in Khasra No. 51 at Village Nangli Sakrawati in N.G Block.	Rs.7.09 M/S Khokhar Construction Co.	7.09	8.56	1.47
46	Construction of RMC Road and Drain Dichaon extension at Village Dichaon in N.G Block.	Rs. 8.38 M/S Surender Kumar	8.38	13.02	4.64

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47	Restoration/Construction of protection wall on L/B of Mungeshpur Drain from RD 30m to RD 162m & on Bridge D/S RD 990M.	Rs. 15.81 M/S Ishwar Singh Dagar	15.81	17.80	1.99
48	Maintenance of B.C. drain for keeping free from hyacinth, patera, elephant grass, floating material etc. from RD 0m to RD 8550m for a period of one year.	Rs. 3.10 Sh. M.K Mehata	3.1	4.43	1.33
49	Removal of hyacinth, floating grass and other miscellaneous floating materials etc from RD 0m to RD 10362m of Mungeshpur drain and maintenance thereafter keeping drain free from removed obstructions for a period of one year.	Rs. 3.84 Sh. M.K Mehata	3.84	5.23	1.39
50	Construction of Boundary wall between RD 9766 m to RD 9315m on Both side banks Mundella Drain in N.G Block.	Rs. 44.40 M/S Anil Kumar Garg	44.4	70.86	26.46
51	Construction of Boundary wall between RD 9315m to RD 8865m on both side banks Mundella Drain in N.G Blcok.	Rs. 44.40 M/S Anil Kumar Garg	44.4	69.66	25.26
52	Restoration of existing road Right Bank of B.C Drain from RD 3036m to RD 4900m	Rs. 34.77 M/S Ashok Builders.	34.77	46.44	11.67
53	Construction of Boundary wall between RD. 12550m to RD. 12100m on both side banks of Mundella drain in N.G Block.	Rs. 43.76 M/S L.K Builder & Suppliers,	43.76	63.72	19.96
54	Construction of Boundary wall between RD. 12100m to RD 11650m on both side banks of Mundella drain in N.G Block.	Rs. 43.76 M/S L.K Builder & Suppliers,	43.76	80.58	36.82
55	Repair/Renovation of existing office building and Boundary wall Kakraula Model Nursery and Construction of additional room and toilet Block.	Rs. 7.48 M/S Khokhar Construction Co.	7.48	11.54	4.06

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56	Improvement of existing inspection road on L/B of Mungeshpur Drain from RD. 160m to 450m and R/B from RD. 330M to RD 2235Mm.	Rs. 29.86 M/S Rohit Sharma	29.86	44.31	14.45
57	Repair and Renovation of existing boundary wall inner side of Left and Right Bank of Mungeshpur Drain from RD. 0m to RD 2740m	Rs. 22.28 M/S Shiv Shankar Enterprises.	22.28	23.79	1.51
58	Re-Surfacing of existing inspection on road on L/B of Mungeshpur Drain from RD 2740m to RD 700M.	Rs. 32.13 M/S Rohit Sharma	32.13	44.45	12.32
59	Restoration of existing road on R/B Mungeshpur Drain RD 4000m to RD 4610M	Rs. 16.26 M/S Ashoka Builders	16.26	19.94	3.68
60	Repair of existing road on both bank of Mungeshpur Drain from RD. 0 m to RD 2740m	RS. 6.32 Sh. Sachin	6.32	10.24	3.92
	Total		2874.29	4345.6	1484.26

From the above it indicates that the estimates were prepared in casual manner and proper site conditions were overlooked. It is also evident that the amount put to tender and amount actually paid in above 60 works executed were escalated aggregating to Rs. 1484.26 lakhs.

Planning Branch of this Division may be directed to prepare the estimates with reasoning and not overlook the site conditions. In future estimates will prepare in such a way that the amounts of the works may not be escalated in any manner.

Signature - 
Name - AJAY KR. CHANDNA
Designation - IAO/AO

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PART -II
CURRENT AUDIT REPORT
(2019-23)

Audit Para - 01

(Memo No. 06 dated :19/10/2023)

SUB:- Recovery of overpayment of Transport Allowance amounting to Rs.79597 /-

As per TA Rules, Transport Allowance is not admissible during absence from duty for a full calendar month due to leave training/tour etc. However, if the absence covers part of any calendar month, TA will be admissible for full month.

During test check of Attendance Registers and PBRs provided by the Division, it revealed that the office had made payment of Transport Allowance to following officials /Staff during the full month leave/absence:

S.No.	Name of the Employee & Designation S/Sh./Smt.	Period of leave/absence for full calendar month(s)	TA paid (in Rs.)	Total Amount Recoverable (in Rs.)
1	Suresh Kumar, Beldar	04/19 to 06/19 09/19 to 11/19	4032/- each 4212/- each	24732/-
2.	Sat Narain, Beldar	04/19 to 06/19 07/19 to 11/19	4032/- each 4212/- each	33156/-
3	Omkar, J.A.	05/19 11/19 02/22	1512/- 1580/- 1769/-	4861/-
4.	Mahavir Singh, Beldar	04/20	4212/-	4212/-
5.	Pushpa, Typist	06/20 & 07/20	4212/-	8424/-
6.	Ramesh Chander, D/M	07/21	4212/-	4212/-
			TOTAL	79597/-


HOO may recover the over-payment of Transport allowance amounting to Rs. 79597/- after due verification of facts & figures under intimation to Audit. Other similar cases may also be reviewed at HOO level.

Audit Para – 02

(Memo No.12 dated: 23/10/2023)

Sub:- Recovery of Rs. 1980/- on account of short deduction of License Fees.

In pursuance of the Public Works Department & Housing, Government of NCT of Delhi Order no. F.4(1)/Misc./PWD/A-II/2004 /P.F./8944-8588 dated 08/10/2020, the flat rate of License fee for the type-II, of Government (General Pool) Residential Accommodation has been revised to Rs.370, w.e.f 01-07-2020. During the test check of Pay Bill register of the Division for the period 01-07-2019 to 31-03-2023, there is a short deduction of License fee to the tune of Rs.1980 /-. The details of recovery to be made from the officer is given as under:-



Name of the Official			Smt. Indira Dudeja,		
Designation			Typist		
Qtr Type & Locality Qtr No.			Flat No. 1181, Gulabi Bagh, New Delhi		
Period	License fee Deducted	License fee To be deducted	Short Deducted	Month	Recovery
01/01/2021 to 30/09/2023	310	370	60/-	33	1980/-
TOTAL					1980/-

HOO may recover the amount of Rs.1980/- from the above official after due verification of facts and figures. Other such similar type of cases may be reviewed at HOO Level.

Audit Para-03

(Audit Memo No. 04 dated: 19/10/2023)

Subject: Public Works Deposits.

In terms of Para 5.19.2 read with SOP 5/29(4) of the CPWA Code, the balance unclaimed for more than three complete account years may be treated as "Lapsed Deposits" and credited to the Government Account as revenue in the accounts for March every year.

Test check of the monthly accounts of the division revealed that an amount of Rs. 23.58 Crore was lying outstanding under the head "Public Works Deposits" as of March 2023, as per details given below:

Classes of Details	Opening Balances	Credits during the month	Total (2+3)	Debit during the month	Closing Balance (4-5)
1	2	3	4	5	6
Civil Deposits Security Deposits (Part-II)	131014039	10350194	141364233	1545600	139818633
Civil Deposit Public Works Deposits (Part-III)	91248391	0	91248391	6595728	84652663
Civil Deposits Other Deposits(Part-V)	8053737	5596447	13650184	2228267	11421917
Total	230316167	15946641	246262808	10369595	235893213

As per provisions of CPWD works manual, the divisional accountant should review monthly all deposits under Part-II and refund the security deposits, where due, without waiting for any application form the contractor. Heavy accumulation of 13.98 crore under deposit Part-II indicates that the deposit register was not reviewed at divisional level from time to time. The register should now be reviewed and all deposits more than 3 years old where refund is not due should be credited to government account.

Accumulation of 8.46 Crore (civil Deposits public works) is under Part-III was due to non-execution of works against deposits. If these works not be executed, the deposit should be immediately refunded to the depositor agency to avoid the blockage of funds so that the same can be utilized elsewhere.

Deposits under Part-V amounting to 1.14 crore has accumulated due to withheld amount from contractor bills on account of mile stone, EOT etc. Accumulation of balance under deposit Part-V was indicative of the fact that works from which these amounts were withheld have not been completed satisfactorily.

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

Audit Para – 04

(Memo No.07 dated: 20/10/2023)

Sub:- Time barred cheques amounting to Rs. 473159/-.

As per Receipt & Payment rule 47(2) a cheque remaining unpaid for three month 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 CPWA-51- “Schedule of Reconciliation of cheques drawn and Remittances” and other related records for the month of March, 2023, it has been found that cheques amounting to Rs. 473159/- which was issued by the division but not presented to bank for encashment and became time barred as per the detail given below:-

Sl. No	Cheque No.	Date of Issue	Amount (Rs.)
1.	990749	11/09/2013	1857-
2.	817725	27/09/2014	2000-
3.	489922	25/07/2015	74672-
4.	818158	05/082017	394630-
Total			473159- ✓

As the above cheques have become old more than six months, because of no claim/dispute and there is no possibility of encashment of these cheques.

HOO may please take immediate steps to settle these accounts as per rule, under intimation to audit.

Subject:- Non refund/revalidation of FDRs/Bank Guarantees.

As per CPWD Manual, Performance Guarantee/security deposits in form of FDRs/Bank Guarantee should be refunded to the contractor on completion of work or after final bill is paid, whichever is earlier.

Test check of the register pertaining to FDRs/Bank Guarantees of Security Deposit/performance guarantee for the period from to till date reveals that FDRs/Bank Guarantees worth Rs. As per detail given below have not been refunded or revalidated:

S.No.	FDR/BG No.	Bank Name	Amount (in Rs.)	Date of Issue	Valid upto	S.No. of FDR/BG Register
1.	770679	Syndicate Bank	46900/-	22/11/2018	22/11/2019	586
2.	549204	The Nainital Bank	120000/-	11/01/2019	22/01/2022	606
3.	307800	PNB	278750/-	24/01/2019	24/01/2020	608
4.	273005	Allahabad Bank	24000/-	05/03/2019	05/09/2019	639
5.	10166355	South Indian Bank	310000/-	29/08/2019	29/08/2020	666
6.	617631	Canara Bank	49763/-	29/08/2019	29/11/2020	669
7.	498900	PNB	78310/-	02/09/2019	02/09/2020	700
8.	760038	Corporation Bank	177000/-	05/09/2019	03/03/2020	704
9.	760036		198500/-	05/09/2019	03/03/2020	705
10.	0364857	Bank of Maharashtra	460000/-	09/09/2019	09/09/2020	709
11.	271153	Allahabad Bank	98248/-	24/09/2019	21/03/2020	719
12.	755694	Indian Bank	71000/-	04/10/2019	04/10/2022	723
13.	755693	Indian Bank	125000/-	04/10/2019	04/10/2022	724
14.	760139	Corporation Bank	32500/-	30/09/2019	28/03/2020	725
15.	770863	Syndicate bank	23150/-	17/10/2019	17/10/2020	728
16.	760212	Corporation Bank	33000/-	30/10/2019	29/01/2020	736
17.	590830	The Nainital Bank	71100/-	15/11/2019	15/11/2020	738
18.	90300371688	SBI	47000/-	16/11/2019	16/11/2020	740
19.	760265	Corporation Bank	150000/-	16/11/2019	14/05/2020	742
20.	0014379	UBI	237000/-	20/11/2019	20/11/2020	747
21.	173958	Vijaya Bank	219450/-	22/11/2019	22/11/2020	748
22.	770883	Syndicate Bank	29000/-	21/11/2019	21/11/2020	749
23.	770887	Syndicate Bank	23100/-	04/12/2019	04/12/2020	764
24.	684379	Canara Bank	877000/-	30/12/2019	30/12/2020	773
25.	130160	Canara bank	137608/-	14/09/2021	14/09/2022	852
		TOTAL	3917379/-			

Necessary steps for settlement of these FDRs/Bank Guarantees as per Receipt & Payment Rules under intimation to Audit.

Audit Para – 06

(Memo No.09 dated: 23/10/2023)

Subject:- Enhanced amount of works amounting to Rs. 838.82 lakh after awarding of works

During the scrutiny of records of below mentioned some works of the division for the year 2019-2020 to 2022-23, it was noticed that scope of these works have been enhanced amounting to Rs. 838.82 lakh after awarding of works. This indicated that division authorities had not prepared bill of quantities as per requirement of site conditions and BOQ were not prepared after proper assessment of damage of roads. As per CPWD manual, increase/decrease BOQ's after award of works are against the spirit of CPWD manual, unhealthy completion and unfair to other bidders.

(AMOUNT IN RS.)

S.N o.	Estt. Cost	Tendered/ awarded cost	Final Payment	Differenc e	Agreement Number
2019-2020					
1.	10517855/-	6756670/-	16199211/-	9442541/-	EE/CD-XIII/Acs/2019-20/27
2.	22412278/-	11207394/-	25590236/-	14382842/-	EE/CD-XIII/Acs/2019-20/102
3.	10660189/-	5330691/-	8865836/-	3535145/-	EE/CD-XIII/Acs/2019-20/105
4.	22803135/-	12496117/-	29572650/-	17076533/-	EE/CD-XIII/Acs/2019-20/104
5.	26294453/-	13412800/-	32420381/-	19007581/-	EE/CD-XIII/Acs/2019-20/108
6.	671506/-	441649/-	633630/-	191981/-	EE/CD-XIII/Acs/2019-20/114
7.	6024559/-	4737536/-	7298503/-	2560967/-	EE/CD-XIII/Acs/2019-20/116
8.	1039804/-	804184/-	1247897/-	443713/-	EE/CD-XIII/Acs/2019-20/121
9.	7792588/-	3897073/-	6853315/-	2956242/-	EE/CD-XIII/Acs/2019-20/141
10.	4215342/-	2097976/-	3612599/-	1514623/-	EE/CD-XIII/Acs/2019-20/152
2020-2021					
11.	896639/-	470735/-	788565/-	317830/-	EE/CD-XIII/Acs/2020-21/10
12.	1080014/-	599947/-	890747/-	290800/-	EE/CD-XIII/Acs/2020-21/13
13.	6996893/-	4408042/-	5039962/-	631920/-	EE/CD-XIII/Acs/2020-21/29
14.	1126845/-	715321/-	865469/-	150148/-	EE/CD-XIII/Acs/2020-21/36
15.	11974436/-	5322636/-	13747529/-	8424893/-	EE/CD-XIII/Acs/2020-21/39
2021-2022					
16.	760149/-	532104/-	800153/-	268049/-	EE/CD-XIII/Acs/2021-22/17
17.	4075275/-	2275633/-	4375880/-	2100247/-	EE/CD-XIII/Acs/2021-22/29
2022-2023					
18.	4944935/-	3108880/-	3695018/-	586138/-	EE/CD-XIII/Acs/2022-23/57
		TOTAL		83882193/-	

The matter may be looked into and reasons for enhanced cost of works after award of works may be elucidated to Audit and other similar cases may also be reviewed after due verification of facts/records.

Audit Para – 07

(Memo No.10 dated: 23/10/2023)

Subject:- Cancellation of works due to non-availability of clear work site.

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 viability of the land for the proposed work.

It has been noticed that below mentioned some works were awarded without ensuring the availability of clear site as envisaged in CPWD Manual:-

S.No.	Name of the Work	Tender Cost (in lacs)	Agency	Stipulated date of Start	Date of Completion	Reasons
1.	Construction of main road from Najafgarh Tilak Nagar Road to Nathu Ram Park, Najafgarh Block	96.35	M/s Moni Traders	23/03/2022	20/07/2022	Work Cancelled
2.	Improvement of street and side drain at Saraswati Kunj CRPF road, Jharoda Kalan Najafgarh	31.22	M/s Durga Construction Co.	22/02/2022	21/06/2022	Work Cancelled
3.	Improvement of street and side drain at Saraswati Enclave, Gopal Nagar Surakhpur road Najafgarh	23.38	M/s Jagdamba Associates	22/02/2022	21/06/2022	Work Cancelled
4.	Construction of Administrative Block building of Transport Department at Village Jharoda Kalan	96.94	M/s Pioneer Properties and Constructions	06/04/2022	02/10/2022	Work Cancelled
5.	Construction of boundary wall around the Ghumanhera GS forest area in Najafgarh Forest Range	24.20	M/s Shree Shyam Construction Co.	06/08/2019	04/10/2019	Work Cancelled

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6.	Improvement of phirni road of village KharkhariRondh in NG Block AC-34. Improvement of widening of existing road from Najafgarh-Ghumanhera road to ujwa	41.68	M/s Prateek Construction Co.	23/08/2022	21/10/2022	Work Cancelled
7.	Construction of protection wall on left bank from RD 5800m to RD 6550m of Mungeshpur drain	47.56	M/s L.K. Builders	17/09/2022	15/12/2022	Work Cancelled
8.	Construction of retaining wall to prevent erosion at location near temple adjacent to phirni and at opposite to phirni in pond at Village Khera Dabar	15.99	M/s L.K. Builders	17/09/2022	15/12/2022	Work Cancelled

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.

Audit Para – 08

(Memo No.11 dated: 23/10/2023)

Subject:- Payment of final Bills not made within time limit prescribed in CPWD Manual.

As per Clause 9 of GCC of CPWD Manual provides that final measurement should be recorded within the one month of completion of the work. Final payments for works shall be made:-

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

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

S. No	Name of the work	Name of Agency	Stipulated date of start	Stipulated date of completion	Actual date of completion	Remarks
1.	Improvement of street and side drain at Jharoda village in NG BLock	M/s Jai Bhagwan	08/10/2019	05/04/2020	06/09/2021	Work completed but A/C not finalized till March 2023

2.	Improvement of street and side drain at Uggarsain Park, Nangloi Road Najafgarh	M/s Jaibir Gulia	06/02/2019	05/06/2019	29/11/2019	Work completed but A/C not finalized till March 2023
3.	Construction of Internal roads by RMC in Gopal Nagar, Ph-II, Z block Surakhpur road in AC-35	M/s Satish Kumar	17/03/2019	12/09/2019	24/08/2020	Work completed but A/C not finalized till March 2023
4.	Construction/Improvement of internal street and drain at Anand Vihar, Nangli Sakrawati, Najafgarh	M/s Parmod Kumar & Co.	30/11/2019	27/05/2020	29/12/2020	Work completed but A/C not finalized till March 2023
5.	Construction of office building for transport office at Village Jharoda Kalan	M/s Durga Construction Co.	03/06/2018	30/09/2018	31/12/2019	Work completed but A/C not finalized till March 2023
6.	Development of forest including construction of shelter with toilet and fixing concertina coil fencing etc. in Village Mitraon	M/S Delhi Infratech	27/06/2017	23/12/2017	11/12/2019	Work completed but A/C not finalized till March 2023
7.	Widening of existing road from main Najafgarh Dhansa road to Bakkargarh to MCD till at haryana Border	M/s Ashoka Construction Co.	16/07/2019	11/01/2020	10/02/2020	Work completed but A/C not finalized till March 2023
8.	Improvement of General Cremation ground at Village Mitraon in NG BLock	M/s Suhag Construction Co.	05/09/2019	03/12/2019	30/09/2020	Work completed but A/C not finalized till March 2023

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

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

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Audit Para – 09

(Memo No.15 & 16 dated: 26/10/2023)

(A) Sub:-Unfruitful expenditure of Rs. 42.76 Lakhs due to work rescind/stopped by the contractor.

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 the tendered value is recoverable.

During the test check of files/records, it is revealed that in under mentioned some case, the work is awarded to the contractor/agency but they are rescind/stopped the work:

(Amount in Lakhs)

S. no.	Name of the work	Name of the contractor	AA & ES amount	Tendered amount	Stipulated Date of Start	Stipulated Date of completion	Date of Rescind/stopped	Exp. Incurred
1.	Installation of 5000 litre three layered syntax water tank including fabrication of structure in built up section in M.S. to support syntax water tank over terrace at DCHFC bldg., August Kranti Marg, Delhi	M/s Sunrise Enterprises	3.01	2.69	20/03/2021	08/04/2021	11/02/2021	0.70
2.	Plantation of trees on Mundella drain between RD 11050m to RD 12550m and its maintenance upto three years	M/s Devendra Construction Co.	10.86	9.17	07/11/2019	06/12/2019	11/02/2021	1.51

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3.	Plantation of trees on Mundella Bund between RD 0m to RD 6320m and its maintenance upto three years	M/s A.S. Enterprises	24.96	23.54	20/01/2019	19/04/2019	03/06/2021	15.02
4.	Resurfacing of link road from Mundhela Khurd road to Phirni of Mundhela Kalan in NG block	M/s Bhanwala Builders	41.26	17.28	08/06/2021	06/08/2021	21/01/2023	19.50
5.	Plantation of trees on left bank (side slope) inner side of drain from RD 0m to 10362 m of Mungeshpur Drain	M/s Devendra Construction Co.	25.56	24.14	07/10/2019	06/12/2019	11/02/2021	6.03
					TOTAL			42.76

The department had paid Rs. 42.76 lakhs as unfruitful expenditure on the above works.

Necessary steps may be taken by the department as per CPWD Manual for the above works rescind/stopped after due verification of facts and figures. Similar cases may also be reviewed at HOO level.

(B) Sub:-Unfruitful expenditure of Rs. 611.35 Lakhs due to foreclosure of work.

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

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

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

During the test check of files/records, it is revealed that CD XIII awarded the under mentioned works but the works are foreclosed. Some cases are as under:

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(Amount in Lakhs)

S. no	Name of the work	Name of the contractor	AA & ES amount	Tendered amount	Stipulated Date of Start	Stipulated Date of completion	Date of foreclosure	Exp. Incurred Upto foreclosed
2019-2020								
1.	Construction of boundary wall between RD 9315 to RD 8865 on both side banks Mundhella drain in NG Block	M/s Anil Kumar Garg	69.38	44.40	10/03/2018	08/06/2018	Not mentioned	69.66
2.	Construction of boundary wall between RD 12550 to RD 12100 on both side banks Mundhella drain in NG Block	M/s L.K. Builders	69.62	43.76	21/09/2018	08/12/2018	Not mentioned	63.72
2020/2021								
3.	Construction of boundary wall of Kh. No. 14/2,15,2/17,24/2,6/5,6/6, 15/2,10/4,8/1,7/1,6/1,11/1,19/7/3 at Village Sarangpur in NG Block	M/s Rajiv Builders	74.32	51.28	11/03/2018	07/09/2018	19/12/2019	46.06
4.	Improvement of street and side drain at Amar Vihar Colony, Indra Park Najafgarh	M/s Moni Traders	156.34	72.03	16/03/2019	11/09/2019	10/07/2019	32.18
2021-2022								
5.	Improvement of street and side drain at Laxmi Vihar Block A,B,C Near Dichaon Depot, Najafgarh	M/s Sajjan Engineers & Builders	439.85	216.82	17/03/2019	11/03/2020	02/08/2021	187.69
6.	Improvement of existing saza road in Kh. 256 & 46 in the revenue estate of village Nangli Sakrawati	M/s Ashok Builders	98.2	50.77	11/09/2019	25/10/2019	06/02/2020	60.99
2022-2023								
7.	(i) Improvement of existing Balaji road in Village Hastal in AC-31	M/s Jai Bhagwan	126.93	75.41	23/10/2019	19/04/2020	15/11/2021	48.38
	(ii) Improvement of existing Balaji road in Village Hastal in AC-31 (balance work)	M/s Karambir Rana Builders		33.06	10/01/2022	10/01/2022		44.43
8.	Construction of RMC road Khasra No. 161 at Vill Jhuljhuli in NG block	M/s Om Parkash	95.48	56.41	22/12/2021	20/04/2022	16/07/2022	58.24
					TOTAL			611.35

The department had paid Rs. 611.35 lakhs as unfruitful expenditure up to the foreclosed, on the above works.

Necessary steps may be taken by the department as per CPWD Manual for the above foreclosed works after due verification of facts and figures. Similar cases may also be reviewed at HOO level.

Audit Para – 10**(Memo No.17 dated: 26/10/2023)****Sub:-Non-recovery of Rs. 13.20 Lakh for non-deployment of graduate engineer at site.**

As per Clause 36 (i) of the agreement, a graduate engineer was required to be deployed at site by the contractor for supervision of the work failing which he was liable to pay Rs. 15000/- per month as compensation for each month of default.

During test check of relevant records of some works of the Division, it was noticed that in the following works technical representative were not deployed by concerned agencies as no documentary proof i.e. appointment letter, qualification certificate of engineer appointed as technical representatives was found in records provided to audit. Due to non-deployment of graduate engineer, division had given undue favour amount to Rs. 13.20 Lakh to contractors as detailed given below:

S. No	Agreement No.	Tendered Cost (in Rs.)	No. of Technical representative required	Amount to be recovered per month	Date of Start	Actual date of completion	Period (in Months)	Amount
1.	EE/CD-XIII/Acs/19-20/37	9193412-	2 @ 15000-each	30000-	24/09/2019	03/06/2022	32	960000-
2.	EE/CD-XIII/Acs/19-20/94	6157175-	2 @ 15000-each	30000-	22/11/2019	20/03/2020	03	90000-
3.	EE/CD-XIII/Acs/21-22/95	4526961-	2 @ 15000-each	30000-	22/03/2022	18/07/2022	03	90000-
4.	EE/CD-XIII/Acs/20-21/56	3000734-	2 @ 15000-each	30000-	28/05/2021	15/12/2021	06	180000-
						TOTAL		1320000-

Audit Para – 11**(Memo No.18 dated: 26/10/2023)****Sub: - Non-production of records.**

The following records have not been provided to Audit: -

2013-2016

1. LTC Advance Register
2. Reimbursement of Tuition Fee Register
3. Register/List of unserviceable /condemned articles
4. TR-V Stock Register
5. Postage Stamp Register
6. Non-Consumable stock Register/Property register
7. Tender Opening Register
8. OTA Register
9. Contractor Ledger

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10. Work Abstract Register
11. Detail of Court/arbitration cases and payment made thereof
12. Purchase files of two maruti swift desire cars.

2016-2019

1. TR-V Stock Register/GAR-06, Expenditure control register
2. Condemnation record/file , LTC Register/CEA Register
3. List of unserviceable items
4. Log Book and history sheet of vehicles i/c on strength and for hired
5. Spouse Information

2019-2023 (Current Period)

1. Attendance Register for the period 08/20 to 06/21
2. Property Register/TR-V stock register/LTC/CEA Register
3. Unserviceable items list
4. Log Book of hiring vehicles and related records.
5. Spouse information

Above records may be shown to next Audit.


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TEST AUDIT NOTE

TAN – 01

(Memo No:02 dated: 18/10/2023)

Subject :- Shortcomings in maintenance of Pay Bill Registers.

During the test check of the PBRs maintained by the School for the Audit period 01-04-2019 to 31-03-2023, following shortcomings have been noticed: -

1. Page counting certificate is not mentioned on the first page of the register .
2. GAR-18 Abstract of Pay bill is prepared for the period 2019-2023 but not signed by DDO.
3. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year but not done in PBR.
4. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR in respect of most of the officials not found filled in. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No., Levels etc. were also not found filled in respect of any of officials.
5. All the entries should be signed by the DDO in PBR but found contrary in 2019-2023.

Necessary steps may be taken to remove the above shortcomings and compliance shown to next audit.

TAN – 02

(Memo No:03 dated: 18/10/2023)

Subject:-Shortcomings in maintenance of Service Books.

During the test check of service books, the following shortcomings have been observed:-

(1) Service book to be shown to the officials every year

SR -202 stipulates that Service books are required to be shown to the official every year and his /her signature obtained in token of his perusal. The government servant will ensure that his services have been verified and certified as such, before affixing his signature. However, it has been observed that the service books were not shown to the officials as there was no signature of the official obtained in the service books .

(2) Re-attestation of Bio-data The particulars of each Govt. Servant at the first page of service book should be re-attested after every five years , But the same has not been followed in both the service books.

(3) Photograph not attested

Photographs pasted at the first page of Service Book are not attested in respect of Sh. Himanshu Mishra, JE and Sh. Ramchander, Beldar.

(4) Leave Account of not updated

Leave accounts of the following officers/officials are not found updated in their service books from the dates as mentioned against each:.



S.No.	Name	Designation	Period from which leave account not updated
1.	Sh. Mohan	Beldar	01/07/2019
2.	Ms. Pushpa	Typist	01/01/2020
3.	Sh. Ram Chander	Beldar	01/01/2020
4.	Sh. Ram Niwas	Beldar	01/07/2019
5.	Sh. Himanshu Mishra,	JE	24/03/2022 (Since appointment)
6.	Sh. Dilip Kumar	JE	24/03/2022 (Since appointment)

(5) **GPF/PRAN number not mentioned.**

GPF/PRAN number of sh. Mohan, Beldar, Sh. Ram chander, Beldar, Sh. Suraj Mal, Beldar are not mentioned at the first page of service books .

(6) No thumb & finger impressions were taken at the first page of service books of Sh. Ram Chander, Beldar, Ms. Pushpa, Typist, Sh. Ram Niwas, Beldar, sh. Suraj Mal, Beldar.

(7) **Aadhar numbers not mentioned**

Aadhar numbers in respect of Sh. Ram Chander, Beldar, Ms. Pushpa, Typist, Sh. Ram Niwas, Beldar, sh. Suraj Mal, Beldar are not mentioned at the first page of services book.

(8) Entries for Medical fitness and character and antecedents certificates in respect of Sh. Himanshu Mishra, JE, are not found recorded in the service book.

(9) No caste is mentioned at the first page of Service books of Sh. Mohan, Beldar, Sh. Mohd. Faiz, JE.

(10) Particulars at the first page of service book of Sh. Himanshu Mishra, JE not attested by HOO.

Necessary steps may be taken to remove the above shortcomings and compliance shown to next audit.

TAN-03

(Audit Memo No: 05 dated: 19/10/2023)

Subject: Considerable delay in execution of works.

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).

During the test check of Physical & Financial Progress Report for the audit period, it has been revealed that there is delay in most of the works e.g. some instances are given below:-

S.No.	Name of Work	Name of Contractor	Stipulated date of completion	Actual date of completion	Period of delay
2019-2020					
1.	Construction of internal roads by RMC in Gopal Nagar in AC-35	Satish Kumar	12/09/2019	Work in progress upto 31/03/2020	
2.	Improvement of streets and side drain at Indra Park Najafgarh	M/s M.C. Construction Co.	18/03/2019	Work in progress upto 31/03/2020	
3.	Construction of office building for Transport office at village Jharoda Kalan	M/s Durga Construction Co.	30/09/2018	February 2020	One year & six months
4.	Development of Forest including construction of track and hut in village Mitraon in NG block	M/s Jai Bhagwan	19/08/2017	February 2020	Two years & six months
5.	Providing and fixing open Gym equipment in open area of Mandir at Village Khera Dabar in NG block	M/s Vikas Kaushik	10/11/2018	04/09/2021	Two Years & ten months
2020-2021					
6.	Construction of Valmiki Chaupal Kh. No. 347 of Village Dhansa in NG block	M/s Suhag Construction	31/03/2019	Work in progress upto March 2021	
7.	Repair & improvement of Graveyard at Village Hastal in distt. West.	Pradeep Kumar	05/06/2018	29/09/2019	One year & three months
8.	Providing and fixing open Gym equipment in Village Kair, Issapur & Bakkargarh in Najafgarh Constituency	M/s En-Arch Technocrats	09/10/2019	31/12/2020	One Year & three months
9.	Demolishing and reconstruction of boundary wall of cremation ground Malikpur Village in NG block.	M/s Balaji ABP Construction Co.	25/02/2019	23/03/2020	One year & one month
2021-2022					
10.	Improvement of streets and side drain at Chetan Vihar, Gopal Nagar, Dhansa Road, Najafgarh	M/s Suhag Construction	12/09/2019	18/11/2020	One Year & Two Months
11.	Improvement of streets and side drain at Shiv Nagar, Najafgarh	Jaibir Gulia	11/09/2019	22/03/2021	One year & seven months
12.	Improvement of streets and side drain at Gopal Nagar P Block & Gopal Nagar Extn, Dhansa	M/s Jai Bhagwan	05/10/2019	17/08/2021	One year & ten months

	Road, Najafgarh				
13.	Improvement of streets and side drain at West Gopal Nagar, Phase-II Surakhpur Road, Najafgarh	M/s Jai Bhagwan	05/10/2019	22/03/2021	One year & six months
14.	Providing and fixing open Gym equipment in MPCC Community Hall at Village KharkhariJatmal in NG block	M/s Vikas Kaushik	09/01/2019	04/09/2021	Two years & eight months
	2022-2023				
15.	Improvement of streets and side drain at Jharoda Village in NG Block	M/s Jai Bhagwan	05/04/2020	06/09/2021	One year & six months
16.	Improvement & re-construction of streets and side drain of New Sainik Vihar, Mohan Garden in Vikaspuri constituency	M/s R.K. Builders	18/06/2020	15/06/2022	Two years
17.	Improvement & re-construction of streets and side drain of Sainik Enclave, Vikas Nagar in Vikaspuri constituency	M/s Harvinder Singh	03/08/2020	21/06/2022	One year & ten months
18.	Construction of RCC storm water drain along boundary wall of Transport office at Village Jharoda in NG block	M/s om Parkash	05/03/2020	24/02/2022	Two Years
19.	Improvement of existing link road from main Ujwa Road to Govt. Tubewell at Village Ujwa in NG block	M/s Pradeep Kumar	03/10/2019	13/04/2022	Two years & six months
20.	Providing and fixing open Gym equipment in Public Parks in Villages Surkhpur, Mitraon, Ujwa&Samaspur in Najafgarh Constituency	M/s Pradeep Kumar	25/04/2019	17/09/2022	Three years & five months

Due to such considerable delay , the vary purpose of execution of the works have been defeated and as such, necessary steps should be taken to regularize the delay in above works from the competent authority under intimation to audit.

TAN-04

(Audit Memo No: 13 dated: 26/10/2023)

Sub. :- Discrepancies in Stock Registers.

During the test check of Stock Register maintained by Division, the following shortcomings have been noticed :-

1. Only one Stock register is maintained .
2. Separate Consumable and Non-consumable stock register are not maintained. All the items have been shown in register.
3. Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of stocks (Non-Consumable items) and verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of stock register, it has been observed that physical verification for the audit period were not undertaken in the register.

Necessary steps may be taken to remove the above shortcomings and compliance shown to next audit.

TAN-05

(Audit Memo No: 14 dated: 26/10/2023)

Sub:- Shortcomings in Cash Book.

On scrutiny of cash book for the year 2019-20 to 2022-2023, following shortcomings have been observed:

1. The Certificate of Physical verification of Cash will normally be in the following form:
Certified that Cash amounting to Rs. _____ (Rupees _____ only) has been physically verified and found correct as per the balance recorded in the Cash book but no certificate recorded/signed in many cases during the audit period.
2. Each & every entry done in the cash book should be signed by the DDO, but not done.
3. Cutting/fluiding should be avoided while writing cash book but found at most of places..
4. Signature of the depositor not taken on the reverse side of TR-V.
5. Total of balance column of Cash and Bank not to be done /shown page wise in Cash Book.
6. Adjustment of imprest given to AE not properly shown in Cash Book at the time of closing as well as opening in the cash book

Necessary steps may be taken to remove the above shortcomings and compliance shown to next audit.



(RAJESH GROVER)
Inspecting Audit Officer