

(8)

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

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

INTRODUCTION

The Internal Audit Report on the accounts of **E.E. Flood Control Division-IX (I & F.C.D.) Sector 15, Rohini New Delhi 110089** for the period **2019-20 to 2022-23** was conducted by the field Audit Party No. I comprising of Sh. Chander Mohan, IAO/AO & Smt. Mithilesh Pandey, AAO, 23.5.23 to 26.5.2023, later joined AP 16 on transfer. The audit was conducted during 10 working days between 23.05.2023 to 05.06.2023

AIMS & OBJECTIVES

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

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

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

Head of the Office /DDO

S.NO	NAME	DESIGNATION	FROM -TO
1	Sh. N.S.P. Patwal	EE	01.04.2019 to 26.09.2022
2	Sh. N P Maurya	EE	27.9.2022 to 31.3.2023

CASHIER

S.NO	NAME	Designation	FROM -TO
1	Sh. Hemant Dabas	Junior Assistant	01.04.2019 to 26.09.2022
2	Sh. M C Mani	Junior Assistant	27.9.2022 to 31.3.2023

(120)
(127)

(125)

b e

Vacancy Statement:

129

Group	Post Sanctioned	Post Filled	Vacant Post
A	1	1	0
B	14	3	11
C	6	3	3
Work charged	21	21	0

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

27-30 Reconciliation

(Amount in Lakhs)

Year	BUDGET DETAIL					
	REVENUE			CAPITAL		
	Budget allotted	Expenditure made	Balance	Budget allotted	Expenditure made	Balance
2019-20	700.00 ✓	639.00 ✓	61.00	1470.00 ✓	1241.00 ✓	229.00
2020-21	924.00 ✓	900.35 ✓	23.65	1085.56 ✓	1032.43 ✓	53.13
2021-22	1133.00 ✓	1121.15 ✓	11.85	4593.00 ✓	4586.64 ✓	6.36
2022-23	1250.00	1141.39	108.61	6012.46	4985.80	1026.66

Statutory Audit:

The Statutory audit of the **E.E. Flood Control Division-IX (I & F.C.D.) Sector 15, Rohini New Delhi 110089** has been conducted by AG (Audit), Delhi up to 2020-21. The report has not been received.

130

Maintenance of Records:

The maintenance of record of **E.E. Flood Control Division-IX (I & F.C.D.) Sector 15, Rohini New Delhi 110089** for the period 2019-20 to 2022-23 found satisfactory subject to the observations made in the Current Audit Report and Test Audit Notes. However, for the audit conducted by audit party No.17 for the period 2019-20 to 2022-23,

(MITHILESH PANDEY)
AAO

(CHANDER MOHAN)
Inspecting Audit Officer
Audit Party No. 17

PART - I
OLD AUDIT REPORT


There were 20 audit paras outstanding for the period 2008-2019 involving recovery of Rs. 1230154/-. The department has not submitted reply against old audit paras. One para with recovery of Rs. Nil has been updated and taken as fresh. Remaining 19 outstanding audit paras with recovery of Rs. 1230154/- have been incorporated in Current Audit Report (Part-I).

Year	Para No.	No. of Outstanding Paras	Para No. settled by Audit Party	Total Outstanding Paras
2006-2008	(01 to 04) 1,3,4,8	4	0	4
2008-2011	(5 to 12) 1 to 8	8	0	8
2013-2016	(13 to 16) 1,2,4,7	4	0	4
2016-2019	17-20 (1,2,3,4)	04	01 taken as fresh	03 (2,3,4)
TOTAL	20	20	01	19

Details of Old Recoveries

Period	Recovery of Para No.	Details of Recoveries (Amount in Rupees)		
		Raised	Amount Recovered/ Regularized	Balance
2013-2016	1	52720	0	52720
2016-2019	2	1177434	0	1177434
Total		1230154	0	1230154


(MITHILESH PANDEY)
AAO


(CHANDER MOHAN)
Inspecting Audit Officer
Audit Party No. 17

Current Audit Report

During the course of current audit, 16 Observation memos & 16 record Memo were issued highlighting various irregularities. Recoveries to the tune of Rs. 482100/- were pointed out by the Audit.

The division I&FC CD -IX has not submitted reply of any Observation Memos. Hence, no observation memos have been settled on the spot. All 16 observation memos and 16 record memo have been converted into 11 PARAs (including 01 para for non-production of record) with recovery of Rs. 482100/- and 06 TAN and incorporated in Current Audit Report Part-II.

Detail of Current Recoveries I&FC CD-IX

Memo No.	DETAILS OF PARA	Details of Recovery (In Rs.)	Recovered on the spot (In Rs.)	Balance to be recovered (In Rs.)	Whether PARA / TAN
6	Short Recovery of Licence fee amounting to Rs.2100/-	2100	0	405	PARA 1
14	Non-recovery of Rs. 4.80 lakh from the contractor for failure to provide an Engineer at site.	480000	0	2040	PARA 6
	Total	482100	0	482100	

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



(MITHILESH PANDEY)
AAO



(CHANDER MOHAN)
Inspecting Audit Officer
Audit Party No. 17

75

PART – I

OLD AUDIT REPORT CD-IX I&FC

2008-2019



List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department: Irrigation & Flood Control							
Sub department: E.E., Flood Control Civil Division-IX (I & F.C.D.), Sector-15, Rohini, Delhi (1432/12)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status	Outstanding Amount (in Rs.)
						C	0
1	2006	2008	1		Unfruitful expenditure of Rs. 914897/-	C	0
2	2006	2008	3		Loss of Rs. 333306/- on account of interest & arbitration charges to the contractor.	C	0
3	2006	2008	4		Hiring of Consultants	C	0
4	2006	2008	8		Non-refund of performance guarantee	C	0
5	2008	2011	1		Performance of the Division	C	0
6	2008	2011	2		Irregularities in the execution of work - Non-ensurance of quality	C	0
7	2008	2011	3		Irregular payment to contractor	C	0
8	2008	2011	4		Unfruitful expenditure to the tune of Rs. 379137/-	C	0
9	2008	2011	5		Splitting up the work	C	0
10	2008	2011	6		Non-revision of technical Sanction	C	0
11	2008	2011	7		Irregular payment on hiring of consultant	C	0
12	2008	2011	8		Non-refund of performance guarantee	C	0
13	2013	2016	1		Short deduction of Income Tax (TDS) under section 194 J amounting to Rs. 52720/-	C	52720
14	2013	2016	2		Recovery of Rs. Value Added Tax (TDS) amounting to Rs. 11,77,434/-	C	1177434
15	2013	2016	4		Non imposition of penalty for delay of work	C	0
16	2013	2016	7		Non production of Records	C	0
17	2016	2019	1		Public Works (Suspense) Deposit of Rs. 42426276/-	C	0
18	2016	2019	2		Non depositing of Performance Guarantee in Govt. Account	C	0
19	2016	2019	3		Irregularity in use of contingency expenditure charged under work head (work contingency)	C	0
20	2016	2019	4		Non production of Record (NPR)	C	0

NOTE:

O'- Outstanding Paras.

R'- Reply submitted by the Department/Units.

C'- Comment by the Directorate of Audit on reply submitted.

Back

G 1230134/

167
284

PART - I (Old Report)

(CURRENT AUDIT REPORT)

(1)

174

Para 1
A1

PARA 1 Sub: Unfruitful expenditure of Rs 9,14,897/lakh.-

The construction work of R.R.Masonry Guard wall on the left bank of Supplementary Drain and profile on drain side slope from R.D.4200M to RD 3000M was estimated to Rs.9,65,002 and the work was awarded to M/s Chauhan Construction on 2.01.07 at the tendered cost of Rs.11,60,329/- which was 20.24% above the estimated cost. The stipulated date of start and completion of work were 15.1.07 and 14.4.07 respectively. But the work was foreclosed on 28.1.08 after executing 45% of work and incurring an expenditure of Rs.9,14,897/-.

As per C.P.W.D 15.1.2. Manual division should not issue tender notice unless all tender documents including complete set of architectural and structural drawing as well as site are free from encroachment and no hindrances are available.

While scrutiny of file it has been noticed that the site and drawing of the work was not handed over to the contractor till Oct.2007 when the scheduled time of completion the work has already been lapsed by more than 6 months. Due to delay in submission of drawing and site from hindrance free, the work was foreclosed resulted unfruitful expenditure of Rs.9,14,897/-and also failed to serve the purpose. The department may explain the reasons for not providing drawing and hindrance free site before awarding the work.

11
(15) (33)
(2)
(7)
(13)

Para 2
PARA 2

PARA 3 Sub: Loss of Rs.3,33,306/- on account of Interest & arbitration charges to the contractor.

The following work were awarded to M/s Nav Nirman Construction. Co. as per details given below:-

1. The work "Construction of outfall structure of DDA storm water drain at RD 11630M(L/B) of supplementary drain" was awarded at the tendered cost of Rs7,98,630/- which was 67.43% above the estimated cost of Rs.4,77,004/-. The stipulated date of commencement and completion of the work were 20.5.1992 & 14.9.92 respectively. But the work was actually completed on 02.5.1994.

From the commencement, progress of work was very slow. Total value of the work executed by the contractor at site comes to Rs.2,38,847/- out of which an amount of Rs.2,30,776/- had been paid and the final bill of Rs.8099/- was to be paid. The Contractor has applied for extension of time up to 2.5.94 and requested to take lenient view. The contractor was imposed with maximum levy of compensation of Rs.47,700/- for delay of 590 days in execution of contract. Then the contractor represented the department for appointment of an arbitrator and Sh. T.S. Bhatija was appointed as sole arbitrator and the claimant referred 27 numbers of claims amounting to Rs 9,37,026/- with interest @ 9%.

Accordingly, the sole arbitrator given the award of Rs.9,37,026/- in favour of contractor stating that the work could not be completed due to non-availability of the scheduled drawing up to 7/10/1992 i.e. after stipulated date of completion of work and delay also occurred.

2. The work "Construction of outfall structure of DDA storm water drain at RD 13500M(L/B) of supplementary drain" was awarded at the tendered cost of Rs. 3,69,163/- which was 63.13% above the estimated cost of Rs.2,26,291/- The stipulated date of commencement and completion of the work were 03.06.1992 & 02.08.92 respectively. But the work was actually completed on 12.05.1995.

Due to the change of alignment and complete drawing of the work was not supplied by the Deptt. till 1994, the work was delayed abnormally. Measurement of the work executed at site was not taken and not recorded in the MB. Out of the total payment of Rs6,78,141/-, Rs.64,1055 was paid and the final bill of Rs. 37,086/- was not prepared. As the department was intimated for final bill payment without settlement of other claims which are due to the contractor, the contractor represented the deptt. for appointment of an arbitrator and referred 36 numbers of claims amounting to Rs13,89,458/- plus interest.

The arbitrator given the award of Rs.4,42,582/- in favour of contractor (i.e. Rs.257315/- plus interest of Rs.185267/-). Thus, the department has failed to fulfill the contractor obligation, resulted avoidable expenditure and the Govt. has suffered a loss of Rs.3,33,306/-

Award No.1 Rs.97,430 (Intt.27240/-+Arbitration Fees 45000/-+Fee for counsel Rs.25190/-)

Award No.2 Rs.235876. {Intt.185267+Arbitration fees 30000/-+Fees for counsel Rs.20579/-}

If the Department had negotiated the contractors in due time for settlement of the dues under the rules, the un-necessary expenditure incurred on interest and arbitration can be avoided. Thus, the payment of Rs.3,33,306/- made to the contractor on account of interest and arbitration charges could be avoided. This needs clarification to audit.

Page 03
PARA-3
PARA NO.4

P.3
A.3-3

Sub: -Hiring of Consultants.

3

14
12
32
18

During review of cash book and other record is has been noticed that many consultants were hired by the division for the purpose of preparation of architectural drawing and design etc. as per the detail below to the extent of Rs. 3,00600/- during the year 2006-07 & 2007-08.

S.No.	Date	Name of Agency	Amount
1.	10.10.2006	M/S. Anand Consultant	9900/-
2.	28.08.2006	M/S. Bharat Project Consultant	39500/-
3.	16.10.2006	M/S. Bharat Project Consultant	39500/-
4.	27.07.2007	M/S. Bharat Project Consultant	43500/-
5.	01.10.2007	M/S. Bharat Project Consultant	43500/-
6.	17.03.2008	M/S. Bharat Project Consultant	41000/-
7.	24.03.2008	M/S. Bharat Project Consultant	41500/-
8.	29.03.2008	M/S. Bharat Project Consultant	21600/-
9.	31.03.2008	M/S. Anand Consultant	10200/-
10.	31.03.2008	M/S. Anand Consultant	10400/-
		Total	3,00,600/-

As the draftman and assistant surveyor are available in the division hence, hiring the consultants from outside are not justified. Incurring a huge expenditure amounting to Rs.3,00,600/- can be avoided. Justification of above expenditure may be given

(13) (14) (3)

(11)

Para 04

Para 4

(11)

PARA-4

PARA NO:3 Sub: Non-refund of performance guarantee.

While scrutiny of F.D.R./performance guarantee register it has been noticed the many works have been completed but the amount of performance guarantee has not been refunded to the contractor which should be refunded or renewed as per section 21.2.2 of CPWD manual on completion of work or after the final bill has been passed for payment.

In the following cases F.D.R./performance guarantee are being kept by the DDO/HOO without getting the renewal and not refunded to contractors:

S.No.	Item No.	F.D.R. No. & date	Date of maturity	Amount
01	60	6518601 dt. 4.10.06	4.4.08	22714/-
02	64	6175955 dt. 6.12.06	6.1.08	6400/-
03	66	6176069 dt. 5.1.07	5.5.08	58500/-
04	71	100540922 dt. 11.6.07	30.9.07	28000/-
05	76	215771 dt. 25.9.07	25.9.08	5500/-
06	79	0878396 dt. 5.2.08	5.11.08	242000/-
07	81	373314 dt. 25.3.08	23.7.08	25000/-
08	47	776172 dt. 22.2.06	22.10.06	29000/-

Challan

→

→ Release

The reasons for the above discrepancies/lapse may be elucidated to audit and other such type of cases may be reviewed at your own level.

TAN No.2 TAN-1

Sub: Unserviceable vehicle lying in the office.

As per G.F.R.196 an item may be declared surplus or unserviceable if the same is not in use. During the course of test audit it has been noticed that the unserviceable Vehicle No.DED 3538 is lying in the office since 2001 but it has not been declared condemned till date.

Records of other unserviceable items have not been provided to audit. H.O.O may please explain the reasons that why an appropriate action has not been taken for condemnation of unserviceable vehicle which is lying in the office and reducing the value day by day.

46
①

Q

TAN No. 4 TAN No. 2

②

SUB: QUALIFYING SERVICE VERIFICATION

As per the provision contained in the C.C.S.(Pension) Rule 32(1) the Head of the office in consultation with the Accounts Officer shall verify the service rendered by a Govt. servant, who has completed 25 years of service or with in 05 years of retirement, determine the qualifying service and communicate to him/her. But in the following case qualifying service has not been verified, which may be verified in consultation with P.A.O. concerned under the intimation to audit.

Sl. No.	Name & Designation	Date of Birth	Date of Appointment	Date of retirement
1	Sh Jagdish Pal, J.E.	12.10.51	1973	31.10.2011
2	Sh. Jagdish Kumar, J.E.	10.08.56	1980	31.08.2016

→ Retired.

TAN No. 5 TAN No. 3

③

Sub. Non Production of Record

The following records were not produced to audit

1. Stock Register of TR - 5
2. List of dead stock
3. Register of review of M.B.
4. T&P register of sub division
5. Inspection report of sub divisions
6. unpaid wages register of sub division
7. GPF CHIV Broad Sheet and Long Term Advance Register
8. Record of Muster Roll

Page 5

34
28
67

**CURRENT AUDIT REPORT OF THE OFFICE OF CIVIL DIVISION NO. IX OF
IRRIGATION AND FLOOD DEPARTMENT, SECTOR-15, ROHINI DELHI**

Para No. 01 (Ref .Memo No. 03,15 dated 25.01.12,01.02.12)
Subject :- Performance of the division

A. 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.IX had not followed the above provisions while executing the works during 2008-11. A statement regarding the agreement wise detail of SDOC, ADOC produced by the division for the period 2008-11 showed that no work was completed within the stipulated period of time as per the agreement. The number of delay in days ranging even up to 443 days. The status of the work whose SDOC not provided may be provided to audit. Reasons for such a slow progress of work may be elucidated to audit.

Agreement No.	SDOS	SDOC	ADOC	Delay (in days)
2009-10				
1	25.07.09	24.11.09	11.02.11	443
2	25.07.09	24.11.09	15.03.10	111
3	21.08.09	20.02.10	25.10.10	247
4	22.08.09	21.10.09	05.04.10	166
7	16.01.10	15.10.10	30.05.11	227
2010-11				
4	06.06.10	05.09.10	18.06.11	286
5	08.06.10	07.10.10	14.02.11	130
10	09.10.10	08.10.11	31.10.11	23
11	09.10.10	08.10.11	31.10.11	23
12	11.01.11	10.04.11	07.07.11	88

B. Works are finalized but final payment was not made

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

The list relating to various works executed during 2008-11 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.

Name of the work	Completed on
Construction of one additional floor (first floor) on existing S.C.Choupal at S.C. Basti in village Rithala	15.03.10
Construction of ramp and culvert on left bank of S.Drain near RD5400m for approach village Mukandpur	18.06.11

Para 06
Para-6
P-6
Para No.02 (Ref.Memo No.08 dated 30.01.02)

Sub :- Irregularities in the execution of work- Non ensurance of Qulity.

**N/W Laying of 166mm dia M.S. Water line along supplementary Drain near Sector 15 Rohini by Delhi Jal Board(Agmt No. 05/10-11)
S/W-Construction of Steel Truss Bridge for X-ing 1600mm dia M.S. water pipe line downstream of bridge at RD 11730 m of supplementary Drain**

The above work was awarded to M/s NPA Engineers & Contractors with the SDOS & SDOC was 08.06.10 & 07.10.10 at the negotiated amount of Rs. 9326335/- (22.48% below the EC of Rs. 1,20,31,311). The contractor was paid a total sum of Rs. 1,11,14,577/- vide 5th and final bill. The scrutiny of the relevant records revealed the following :-

1. As per clause 16.1 of CPWD Manual Vol-II, specialized work are those works for which there are specialized agencies available in the market to execute them. These works are listed by the department and are updated periodically. These works should be got executed through such agencies only to ensure a proper quality of work. Steel work in steel bridge is the specialized work, whereas during the scrutiny of records produced to audit, it was observed that instead of calling tenders/bids from the specialized agencies for execution steel work in steel bridge, division had invited tenders/bids from approved and eligible contractors registered with I&FC Department and those of appropriate lists of CPWD,MES,P&T & P&W. The work was awarded to the contractor who was not specialized agency for execution of steel bridge works. Hence quality of work could not be ensured.
2. As per clause 2.5.1 of CPWD Manual Vol-II, after receipt of Administrative Approval & expenditure sanction, detailed estimates are required to be prepared. The Technical sanction should be accorded by the competent authority. In this case the competent authority was Chief Engineer. However Technical Sanction & detailed estimates were not produced to audit despite many verbal reminder and audit memo number 14/01.02.02.

3. As per clause 19 of General condition of contracts, the contractor shall obtain a valid licence under the contract labour (R&A) Act, 1970 and the contract labour (Regulation & Abolition) Central Rules, 1971 before the commencement of the work and continue to have a valid licence until the completion of the work. The contractor shall also abide by the provisions of the child labour (Prohibition & Regulation) Act. Labour licence was asked to produce to audit vide memo number 14/01.02.02 but it was not produced to audit.

Para No. 65 (Ref. Memo No. 14 dated 01.02.2012)

Subject :- Irregular payment to contractor

N/W :- Improving the berms and side slope on left bank of supple. Drain from Wazirabad (RD1120m) to Mukarba Chowk (RD 8732 m) by providing lying patra and profited walls.

EC- 3,40,95,903/-

TC-3,83,22,010

Agreement No.47/08-09

The above work was awarded to M/s R.K.Goel Abhay Kumar Jain Engineer & Contractors at the tendered cost of Rs. 38322010/- with the SDOS and SDOC was 10.10.08 and 09.04.09 whereas it was actually completed on 09.08.10 i.e. after a delay of 487 days, the E.E. justified the delay of only 213 days and recommended for grant of extension of time (EOT) upto 09.08.10 with a suitable levy of compensation on 03.09.11.

The contractor was paid a total sum of Rs. 4,51,74,247/- which included a sum of Rs. 12,20,312/- for an extra work of centering and shuttering including strutting propping etc and removal of foam work up to Foundations, footing base of columns etc., for mass concrete whereas as per the specification and special condition (No. 10) which is also a part of the agreement, unless otherwise provided in the schedule of quantities, the rates tendered by the contractor shall be inclusive of all operation described there and shall apply to all heights, depths and lifts. Audit is of the opinion that nothing was mentioned in the Schedule of quantity and centering and shuttering works were required during the operation of providing and cement concrete (Item No. 08 schedule of quantity), hence payment of Rs. 12.20 lacs made by the division was irregular which may be explained to audit.

As the information provided by the division there was AA & ES of Rs. 3.83 crores whereas a total payment of Rs. 4.52 crores was made to the contractor, the revised AA& ES was asked to produce which was not produced to audit, Now revised AA&ES along with the amount of levy of compensation imposed on contractor for delay of work may be produced to audit.

Para 08
Date - 8
Para No-04 (Ref. Memo No.10,13 dated 31.01.12, 01.02.12)

Subject :- Unfruitful expenditure to the tune of Rs. 3,79,137/- lacs

A. N/W widening of left bank drain side curve portion in U/S side of Jagatpur bridge at RD 1550m

EC-6,53,627/-

TC-3,43,130/-

Agreement No. 02/08-09

The above work was awarded to M/s Sudhir Construction Co. with SDOS and SDOC was 25.05.08 and 24.07.08. The scrutiny of the work file revealed that the contractor was paid a total sum of Rs. 379137/- including Rs. 96,963 for extra work vide IV th and final bill, later on the work was fore-closed on 07.01.09 as the above work was creating hindrance in traffic. As there was no availability of hindrance free site for completing the work, it is the violation of Section 15.1 of CPWD Manual which states as "that before approving Notice Inviting Tender, the following are desirable"

- Availability of clear site, funds and approval of building Plans from local bodies
- Confirmation that material to be issued to the contractor would be available
- Availability of structure drawings for the foundations
- 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. 3,79,137/- which needs to be clarified.

B. Unfruitful expenditure of Rs. 19897/- on advertisement.

N/W Restoration of streets in Pocket H-3 Sector-16, Rohini

EC- 29,96,995/-

TC- 24,00,145/-

Agreement No. 07/10-11

The above work was initiated and taken up under the MLA Fund and awarded to M/s Chauhan Construction Co. with the SDOS & SDOC was 14.07.10 and 13.11.10, but as per the records produced to audit, it revealed that contractor could not start the work due to objection by the MCD authorities claiming the jurisdiction on the site where the work was to be done. Later on the work was fore-closed by the division due to non availability of the hindrance free site vide letter number 2010 dated 09.12.11. 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,19897/- on advertisement.

Para No.05 (Ref.Memo No. 07 Dated 30.01.12)

Sub:- Splitting up the work

During the test audit of CD-IX, Deptt. of Flood & Irrigation, GNCT of Delhi, it was observed that a single work was divided into two or more work orders. Since the Executive Engineer has the power to award the work, without call of tender upto Rs. 4.00 lacs here in the following cases the total amount of works exceed by Rs. 4.00 lacs, audit is of the opinion that main work was divided into parts in order to avoid the seeking of the approval of higher authorities or restrict the competition for not calling the tender. If tender was called instead of taking the work on work order then the division could get more economical rates.

Work Order & Date	Firm	Nature of work	Paid Amount
19/21.05.10	Anand Sharma	Shifting of earth from Najafgarh drains(old course) to S.Drain at RD7340 m near Bhalswa Lake	281417
20/05.06.10	Anand Sharma	Shifting of earth from Najafgarh drains(old course) to S.Drain at RD7340 m near Bhalswa Lake	131711
		Total	413128
13/05.05.10	Anand Sharma	Manufacturing & Supplying of Sal wood Karries	377500
14/05.05.10	Anand Sharma	Manufacturing & Supplying of Sal wood Karries	327750
15/05.05.10	Anand Sharma	Manufacturing & Supplying of Sal wood Karries	63000
Total			768250

The above needs to be clarified.

Para No.06 (Ref Memo No.04/25.01.12)-

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-IX, 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(in lacs)	Final Payment(in lacs)	% of Final Payment exceeded from TS amount
04/10-11	11.85	23.81	100.92
3/10-11	14.20	23.80	67.60
14/10-11	8.86	13.65	54.06
17/08-09	79.26	88.40	11.53
33/08-09	39.45	45.60	15.59
41/08-09	67.83	83.51	23.11

34
S
S

Part II

Part II

~~Para No. 17~~ (Ref. Memo No.16 dated 01.02.2012)

Subject :- Irregular payment on hiring of consultant

During the test audit , it was observed that division IX, Deptt. of Flood & Irrigation had appointed consultant during 2008-11 with the approval of the Ex-Engineer whereas as per the delegated powers under section 6.13 of CPWD Manual only the DGW/ADGs are authorized to appoint the consultant only in the following circumstances

1. The engagement of private architects/consultants shall be permitted only in case of plan projects costing above Rs. 50/- lakh and non plan projects costing above Rs. 5 Crores. and
2. Such engagement of private architect/consultant shall be resorted to only when the DG(W)/ADG is satisfied that the architectural staff in the CPWD is fully occupied and the work concerned is urgent.
3. CPWD shall maintain a panel of private architects/consultants, prepared on the basis of open advertisements. Appointment of private architects/consultants in specific cases will be on the basis of invitation of quotation limited to those in the panel.
4. The estimates of fees of the private architects/consultants shall be included in the works estimate as distinct item.
5. This power shall not be delegated to any other authority.

From the records, produced to audit it was observed that the division had not followed the above provision of CPWD Manual and awarded the work of consultancy to the amount of RS. 247800 as per the following details with the sanction of Ex-Engineer only instead of DGW/ADGs, which needs to be clarified.

W.O.No.	Amount	Agency
19/2008-09	20000/-	Bharat Project Consultant
01/2009-10	74500/-	Bharat Project Consultant
08/2009-10	63300/-	Bharat Project Consultant
12/2009-10	60000/-	Bharat Project Consultant
14/2009-10	20000/-	Bharat Project Consultant
10/2009-10	10000/-	Anand Consultant

Para No. 08 (Ref. Memo No.17 dated 02.02.2012)
 Subject :- Non -refund of performance guarantee

While scrutiny of FDR/Performance Guarantee Register, it was noticed that many works have been completed but the amount of performance guarantee has neither been refunded to the contractor which should have been refunded or renewed as per section 21.2.2 of CPWD on completion of work or after the final bill has been passed for payment

In the following cases FDR/performance guarantee are kept by the DDO/HOO without getting the renewal and not refunded to contractors :-

S.No.	S.No. in the register	FDR No. & Date	Firm	Date of maturity	Amount
1.	81	373314/25.03.08	Narinder Kumar	03.01.12	68500/-
2.	92	51505/13.06.08	Manoj Const. Co.	13.06.09	2,25,250/-
3.	103	51785/04.08.08	Manoj Const. Co.	04.08.09	2,13,000/-
4.	104	51786/04.08.08	Manoj Const. Co.	04.08.09	1,77,000/-
5.	143	048091/03.12.08	Pawan Kumar	02.12.09	1,46,000/-
6.	162	662742/07.07.10	Chauhan & Co.	07.07.11	1,25,000/-
7.	169	641645/03.01.11	H.R.Builders	03.01.12	68,500/-

The reasons for the above discrepancies/lapse may be elucidated to audit and other such type of cases may be reviewed at your own level.

Para No.09 (Ref. Memo no 05 Dated 25.01.12)
 Subject : Public Works (Suspense) Deposit.

During the test audit of the office of the Executive Engineer, CD-IX, 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	Rs44,21,082/-
Part III	Rs 45554380/-
Part V	Rs 1517048/-
Total	51492510/-

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 huge unadjusted balance may be elucidated to Audit.

Taken as per
IAO

~~Harvogind Singh~~
HARVOGIND SINGH

IAO
Audit Party - VIII

A
② ③

PART-III TEST AUDIT NOTES

Test Audit Note No. 01 (Ref. Memo No. 09 dated 30.01.12)

Sub :- Non observation of codal formalities regarding the maintenance of Govt. vehicles

It was asked to division-IX to provide the detail of govt. vehicle, it was told to audit at spot that there were two govt. vehicles in the office during the period 2008-11, bearing number DNA-2810 and DED 6180, the logbook, history sheet of these vehicles provided to audit, show the following irregularities :-

1. As per the procedure for Repair & Maintenance of the government vehicle of the Delhi Government, the vehicle are sent to Technical officer, with the list of desired work in the vehicle at Transport Deptt., GNCT of Delhi who will inspect technically in the vehicle and approve/suggest the work to be done in the vehicle, then the vehicle is sent to authorized workshop of the Delhi Government with the work order as per the recommendation of work of TO. After getting the work on vehicle, it is again sent to TO with the copy of bill and file of the vehicle, who will again inspect the vehicle and verify the bill that the work was executed on the vehicle as per the work order and bill amount is as per the accordance of work done.
 - a) However it was observed that no approval of TO before executing the work or verification of work/bill was obtained from TO.
 - b) The vehicle are not sending to authorized work shops
2. No records was produced to audit where the stock of old replaced parts of the vehicles are maintained.

Test Audit Note No. 02(Ref.Memo No.12 dated 01.02.2012)

Sub :- MAS Accounts Register

During the test check of MAS Register of Civil Division-IX, the following discrepancies were noticed :-

As per the GFR 192(1)(2)(3) the physical verification of fixed assests and consumable should be done atleast once in a year but it has been found that the physical verification of stock has not been done.

The items of stationary & General items were to be entered in the separate registers i.e. in stationary & General articles register under intimation to audit. Few instances are as under :-

25
S/O
19/12


S.No.	Item	Page number
1.	All types of forms for cashier	21
2.	Pen	24
3.	Pilot Pen	12
4.	Noting Sheet	97
5.	Hit	5

It is also requested to provide the property stock register to audit.

Test Audit Note No. 03(Ref. Memo No. 11 dated 31.01.12)
Sub :- Qualifying Service

As per provision contained in CCS (Pension) Rule 32 (1), the Head of office in consultation with the Accounts Officer shall verify the service of the government servant who has completed 25 years of service or within 05 years of retirement, determine the qualifying service and communicate to him/her but in the case of Sh. Padam Singh, JE and Ms. Sarita Mishra, UDC, their qualifying service were not verified in consultation with the PAO.

The same may be verified and similar cases may also be reviewed under intimation to audit.


HARVOGIND SINGH
IAO

48

PART II
CURRENT AUDIT REPORT

(2012-13 to 2014-15)

(Ref. Audit Memo No. 6 dated: 03/08/2016)

Para 13
PARA 1 (P-13)

Sub: Short deduction of Income Tax (TDS) under section 194 J amounting to Rs. 52720/-.

As per section 194J of the Income Tax Act, income tax is to be deducted @ 10 % on any amount paid to any resident as fees for professional services or technical services or royalty. No TDS is deducted under section 194J if the amount paid or likely to be paid during the financial year does not exceed Rs. 30,000/-.

During scrutiny of records of the office of **EECD IX I & FC Deptt., Rohini, Sec-15, New Delhi-110085**, it has been revealed that the said office has deducted TDS only @ 2 % from the professional instead of @ 10 % as detailed below:

Work order No.	Name of work	Name of agency	Amount paid	Income Tax due @ 10 %	Income tax deducted @ 2%	Balance Income tax to be recovered
1/2012-13	Preparation & submission of detailed structural design & drawing of the work of construction of double lane RCC Bridge at RD 12740 m of supplementary drain	Bharat Project consultant	175000/-	17500/-	3500/-	14000/-
32/2014-15	Preparation & submission of detailed structural design & drawing of the work of construction of double lane Bridge D/S of existing Marghat Bridge across old course of N.G. drain	Bharat Project consultant	484000/-	48400/-	9680/-	38720/-
Total						52720/-

BRAND

28
57

Hence, an amount of Rs. 52720/- may be recovered towards short recovery of income tax from the concerned firm and deposited into government account under intimation to the audit. Other similar cases may also be reviewed at your own level under intimation to audit.

Para 14
PARA 2

(Ref. Audit Memo No. 7 dated: 04/08/2016)

Sub. Recovery of Value Added Tax (TDS) amounting to Rs. 11,77,434/-

As per section 36 A of Delhi value added tax (DVAT) act 2004, deduction of tax at source (TDS) on account of VAT liability on execution of works contract and its timely deposition in appropriate Government treasury by every person, including central/ state governments, union territory administrations, government Department including PWD, CPWD etc., Govt. undertaking, Govt. Authorities/ Boards, Local Bodies, railways, Cantonment Boards, Hospitals etc., who is responsible for making any payment to any contractor/ operator for execution of works contract. In case the amount of contract is more than 20000/- the contracts awarding Department or agencies (contractees) are also liable to deduct TDS at the prescribed rates while making payment to contractor. The rate amended by the department from time to time is given below

Period	Rate of TDS from registered contractor	From un registered contractor
01.04.2005 to 31.01.2011	2%	2%
01.02.2011 to 15.01.2013	2%	4%
16.01.2013 on wards	4%	6%

The rate of TDS was revised @ 4% uniformly w.e.f. 16.01.13, for all type of contractors, vide circular no. F.3(10)/Fin(Rev-1)/2012-13/ds-VI/49-56 dt. 17.01.2013, issued by the Principal Secretary (Finance)

While test scrutiny of the bills/ vouchers it has been found that while making the payment to the contractors for execution of various works, the VAT-TDS has been deducted @ 3% by the Department instead of @ 4% as per detail given below:

Sl.No.	V.No./ date	Name of work	Name of contract or	Amount paid(Rs.)	Vat Due @ 4% (Rs)	Vat deducted @ 3%(Rs)	Balance recovery of VAT to be made (Rs)
1.	01/05. 06.13	Development of Galies in Shyam Colony in Budh Vihar Ph-II Near Sec-23 Rohini (2 nd RA Bill)	Sh. Pradeep Kumar	2958565/-	118343/-	88757/-	29586/-

garnid

2	02/07. 06.13	C/o Brick Messonary steps at Bhalaswa lake(1 st RA Bill)	Sh. Kavinde r Veer Sing	2558549/-	102342/-	76756/-	25586/-
3	03/07. 06.13	C/o demolishing & reconstruction of boundary wall at RD 9960m to RD 10540m & constrection of CC Road RD 9960 m to RD 10360 m (3 rd RA Bill)	Sh. Anil Kumar Garg	2847335/-	113893/-	85420/-	28473/-
4	02/09. 07.13	C/o Streets & side drain at Badli Extn.- I colony in Badli Constituency (1 st RA Bill)	M/s. Kumar construct ion co.	3908717/-	156349/-	117262 /-	39087/-
5	05/15. 07.13	Construction of culvert ramp on L/B of supplementary drain near Gali no. 1 Wazirabad (1 st RA Bill)	M/s. Jai Durga Construc tion co.	797375/-	31895/-	23921/-	7974/-
6	53/19. 07.13	Development of Galies in Shyam Colony in Budh Vihar Ph-II Near Sec-23 Rohini (2 nd RA Bill)	Sh. Kavinde r veer singh	1874451/-	74978/-	56234/-	18744/-
7	40/20. 08.13	Construction of double lane RCC bridge at RD 12740m of supplementary drain(3 rd RA Bill)	M/s Sunrise Con.co.	512462/-	20498/-	15374/-	5124/-
8	01/07. 10.13	Development of Galies in Shyam Colony in Budh Vihar Ph-II Near Sec-23 Rohini (3rd RA Bill)	Sh. Pradeep Kr.	2459430/-	98376/-	73783/-	24594/-
9	33/29. 10.13	C/o demolishing & reconstruction of boundary wall at RD	Sh. Anil Kumar Garg	3094415/-	123776/-	92832/-	30944/-

garg

		9960m to RD 10540m & construction of CC Road RD 9960 m to RD 10360 m (4 th & final Bill)					
10	02/01. 11.13	Providing & fixing sign boards in the streets/roads of shyam colony in Budh Vihar Extn.Ph-II in Rithala Assembly constituency (1 st RA Bill)	M/s. P.G. Associates	805582/-	32223/-	24167/-	8056/-
11	04/01. 11.13	Improvement/repair of roads & side drain in Vijay Vihar P-I colony in Ritala (1 st RA Bill)	M/s. Ajay Aggarwal	1961402/-	78456/-	58842/-	19614/-
12	12/16. 11.13	Development of streets in 1051-A Veer Singh Colony (Rithala) left out portion (1 st RA Bill)	M/s. Vinod Kumar & Co.	2539524/-	101581/-	76186/-	25395
13	40/29. 11.13	Providing & fixing sign boards in the streets/roads of shyam colony in Budh Vihar Extn.Ph-II in Rithala Assembly constituency (2 nd RA Bill)	M/s. P.G. Associates	438241/-	17530/-	13147/-	4383/-
14	05/09. 12.13	Construction of double lane RCC bridge at RD 12740m of supplementary drain(4 th RA Bill)	M/s Sunrise Con.co.	2143518/-	85744/-	64306/-	21435/-
15	27/22. 01.14	Repair/reconstruction of retaining wall, approach slab on /S right bank of Badli Bridge at RD 9960m (1 st & final bill)	Sh. Vipin Kumar Sharma	859488/-	34380/-	25785/-	8595/-

SANUI

16	28/22. 01.14	Construction of double lane RCC bridge at RD 12740m of supplementary drain(5th RA Bill)	M/s Sunrise Con.co.	1696877/-	67875/-	50906/-	16969/-
17	44/27. 01.14	Improvement of road on L/B of S.Drain from Jagat Pur Bridge (RD 1550m to Mughal Bridge RD 392m)	Sh. Pradeep Kumar	391039/-	15642/-	11731/-	3911/-
18	52/30. 01.14	Laying of Bitumin Mastic and repair of road Bridges on S.Drain at Bhalaswa Bridge (RD 140 m) & Mukand Pur Bridge RD 5700 m) 1 st RA Bill	M/s. Udai construct ion Co.	3233174/-	29287/-	96965/-	32322/-
19	13/13. 02.14	Providing & fixing sign boards in the streets/roads of Vijay Vihar Ph-II colony in Rithala Assembly constituency 1 st RA Bill	M/s. P.G. Associat es	584360/-	23375/-	17531/-	5844/-
20	14/13. 02.14	Providing & fixing sign boards in the streets/roads of Vijay Vihar Ph-I colony in Rithala Assembly constituency 1 st RA Bill	M/s. P.G. Associat es	539266/-	21571/-	16178/-	5393/-
21	36/27. 02.14	Development of Galies in Shyam Colony in Budh Vihar Ph-II Near Sec-23 Rohini (4 th & final Bill)	Sh. Pradeep Kumar	1410770/-	56431/-	42323/-	14108/-
22	37/27. 02.14	Construction of roads, drains/left out including outfall structures in Vijay	Sh. Narende r Kumar	5686774/-	227471/-	170601 /-	56868/-

Signature

24
53
13

		Vihar Ph-II colony in Rithala AC 1 st RA Bill)					
23	38/27. 02.14	Improvement/repair of roads & side drain in Vijay Vihar P-I colony in Ritala (1 st RA Bill)	M/s. Ajay Aggarwal	2747063/-	109883/-	82412/-	27471/-
24	40/27. 02.14	Improvement of roads & side drain in Vijay Vihar Ph-II colony in Rithala (1 st RA Bill)	M/s. R.S.Construction Co.	8057837/-	322313/-	241735/-	80578/-
25	32/24. 03.14	Providing & fixing sign boards in the streets/roads of Vijay Vihar Ph-II colony in Rithala Assembly constituency(2 nd & final Bill)	M/s. P.G. Associates	775604/-	31024/-	23268/-	7756/-
26	99/31. 03.14	Improvement of roads & side drain in Vijay Vihar Ph-II colony in Rithala (2 nd RA Bill)	M/s. R.S.Construction Co.	3035174/-	121407/-	91055/-	30352/-
27	100/31 .03.14	Improvement/repair of roads & side drain in Vijay Vihar P-I colony in Ritala (4th RA Bill)	M/s. Ajay Aggarwal	3072658/-	122907/-	92180/-	30727/-
28	53/30. 05.14	Construction of roads, drains/left out including outfall structures in Vijay Vihar Ph-II colony in Rithala AC 2nd RA Bill)	Sh. Narender Kumar	6597064/-	263883/-	197912/-	65971/-
29	20/11. 06.14	Improvement/repair of roads & side drain in Vijay Vihar P-I colony in Ritala (1 st RA Bill)	M/s. Ajay Aggarwal	7604987/-	304200/-	228150/-	76050/-
30.	07/07. 07.14	Construction of double lane RCC bridge at RD	M/s Sunrise Con.co.	1815983/-	72639/-	54479/-	18160/-

Arjun

49

		12740m of supplementary drain(4th RA Bill)					
31	03/06.09.14	Improvement of roads & side drain in Vijay Vihar Ph-II colony in Rithala (2 nd RA Bill)	M/s. R.S.Construction Co.	14936472/-	597459/-	448094/-	149365/-
32	22/15.09.14	Development of streets & c/o side drain in unauthorised Colony , Swatantar Nagar Ph-I (1 st RA Bill)	M/s. Vinod Kumar & Co.	2801166/-	112047/-	84035/-	28012/-
33	01/03.11.14	C/o Brick Messonary steps at Bhalaswa lake(3rd RA Bill)	Sh. Kavinder Veer Sing	1255130/-	50205/-	37654/-	12551/-
34	64/19.11.14	Construction of roads, drains/left out including outfall structures in Vijay Vihar Ph-II colony in Rithala AC (4th RA Bill)	Sh. Narender Kumar	2284956/-	91398/-	68549/-	22849/-
35	67/19.11.14	Construction of double lane RCC bridge at RD 12740m of supplementary drain(4th RA Bill)	M/s Sunrise Con.co.	2218498/-	88740/-	66555/-	22185/-
36	22/10.02.15	Construction of double lane RCC bridge at RD 12740m of supplementary drain(4th RA Bill)	M/s Sunrise Con.co.	3655047/-	146202/-	109651/-	36551/-
37	25/12.02.15	C/o approach road from L/Bank of supplementary drain to Shiv Mandir Wazirabad	Sh. Pradeep Kumar	1954079/-	78163/-	58622/-	19541/-
38	39/23.02.15	Improvement of roads & side drain in Vijay Vihar Ph-II colony in Rithala	M/s. R.S.Construction Co.	5492603/-	219704/-	164778/-	54926/-

[Handwritten signature]

		(5th RA Bill)					
39	01/02. 03.15	Providing & laying of mastic wearing corse on deck slab & approaches of Bridge at RD 14100 M of supplementary drain	Sh. Narendr Kumar	1405456/-	56218/-	42164/-	14054/-
40	02/02. 03.15	Repair of Bitunic mastic seet already laid on down stream portion of deck alab of Bridge at RD 14100 m of supplementary drain	M/s. Vinod Kumar	1459680/-	58387/-	43790/-	14597/-
41	71/26. 03.15	Construction of roads, drains/left out including outfall structures in Vijay Vihar Ph-II colony in Rithala AC (4th RA Bill)	Sh. Narendr Kumar	1184887/-	47395/-	35547/-	11848/-
42	126/31 .03.15	Construction of double lane RCC bridge at RD 12740m of supplementary drain(4th RA Bill)	M/s Sunrise Con.co.	2088469/-	83539/-	62654/-	20885/-
Total							1177434/-

Department may please recover the VAT (TDS) amounting to Rs. 11,77,434/- from contactors as mentioned above and deposit in Govt. account, Further department is requested to securitize other such type of the cases before and after the audit period also at their own level.

[Handwritten Signature]

PARA 3 (Ref. Audit Memo No. 8 dated: 05/08/2016 & 10 Dated 08/08/2016)

Sub : Recovery of transport allowance amounting to Rs.17136/-

As per TA rule, transport allowance is not admissible to the employees who were absent from duty for the full calendar month due to leave/training/tour, etc. During the test check of Service book & PBR for the audit period 2013-14 to 2015-16, it has been noticed that the payment of Transport allowance has been made to the following officials/officers during her leave period of full calendar month, as per detail given below:

S.No	Name & Designation	Period of leave	No. of full calendar month/Rate as per DBR	Transport allowance paid	Balance to be received	Remarks
1	Smt. Shakuntala Devi, Cook	29/08/14 to 31/10/14	02 months @ Rs. 3312/- p.m.	6624/-	6624/-	Excess payment for the month of Sep., Oct, 2014
2	S. Ram Phal, Beldar	03/02/15 to 05/04/15	01 months @ Rs. 3312/- p.m.	3312/-	3312/-	Excess payment for the month of March, 2015
3	Sh. S.S.Bholey, Assistant Engineer	24.02.2016 to 08.04.2016	01 months @ Rs. 7200/- p.m.	7200/-	7200/-	Excess payment for the month of March, 2016
Total Recovery					17136/-	

The Department is requested to kindly recover an amount of Rs. ~~17136/-~~ ^{17136/-} after due verification, from the officials mentioned above and deposited into govt, account under intimation to audit. Other similar type of the cases may be reviewed at department level

[Handwritten signature]

Sub: Non-imposition of penalty for delay of work.

During scrutiny of the following work files, it has been noticed that the contractor failed to maintain the required progress of work and complete the same within stipulated period of time, Moreover provisional extension was given to them from time to time but no penalty was levied for delay of work.

Whereas as per clause 2 of agreement " If the contractor fails to maintain the required progress in terms of clause 5 or to complete the work and clear the site on or before the contract or extended date of completion, he shall without prejudice to any other right or remedy available under the law to the Government on account of such breach, pay as agreed compensation the amount calculated at the rates stipulated below as the authority specified in schedule F may decided on the amount of tendered value of the work for every completed day/month (as applicable) that the progress remains below at specified in clause 5 or that the work remains incomplete."

On default a penalty @ 1.5% per month of delay to compute on per day basis subject to maximum of the tendered value of work, shall be levied as detailed below:

In Lakh)

Sl.No.	Name of work	Cost of work	Date of start of work	Date of completion of work	Actual date of completion	Delay(month)	Penalty to be levied for delay @ 10% of tendered value
1.	Demolishing and reconstruction of double storey general choupal in village Badli AC - M/s. Krishan Chan der	62.49	09.10.13	08.04.14	11.09.15	17	6.25
2.	Construction of roads, drains/left out including outfall structures in Vijay Vihar Ph-II colony in Rithala AC - M/s.	121.21	11.09.13	10.03.14	22.11.14	9	12.12

Settled as per reply submitted by Deptt. of P&W, Govt. of NCT of Delhi. Party no 6

ds

d/s

SRMIP

Page 15 (P-15)

49

	Narender Kumar						
3.	Development of Bhalswa Nursery on left bank of supplementary drain - CLS constructions Pvt. Ltd.	101.34	20.09.14	19.03.15	30.06.16	15	10.13
Total							28.50

Settled as reply submitted by Deptt. of Urban Development, Govt. of Delhi

The Department is requested to kindly impose penalty for delay of work and recover the same from the contractor under intimation to audit.

PARA 5

(Ref. Audit Memo No. 9 dated: 08/08/2016)

Sub: Unfruitful expenditure of Rs. 28 lakh on account of foreclosure of work.

During the scrutiny of work file No. EE/CD-IX/ACS-28/2013-14, it has been observed that the work of "Development of streets and construction of side drains in unauthorised colony Swatantra Nagar Ph-I Block A&C(197 & construction of RCC outfall drain for drainage water of Block C Swatantra Nagar" was awarded to Sh. Vinod Kumar & Co. at a tendered amount of Rs. 151.90 lakh which was 30.05% below the estimated cost of Rs. 217.06 lakh vide letter no. EE/CD-IX/ACS-28/2013-14/2842-51 dated 11.12.2013. The stipulated date of start of work was 26.12.2013 and date of completion as on 26.06.2014. Time allowed for carrying out the said work was 6 months.

The work was started by the contractor by due date but could not be completed due to hindrance created by the local residents of Swatantra Nagar. A complaint was lodged by the RWA that the area where the work was to be executed was not listed in the 895 numbers of unauthorised colony for development works due to pressure from land grabbers whereas the other colony where the population was more than this colony were not listed by the urban development department, Govt. of Delhi in the list of 895 numbers and the complainants wanted the work to be executed in those areas also. The division informed the residents that the work could not be executed beyond the enlisted area.

S. Kumar

28
(5)

In view of the complaints of RWA Swatantra Nagar, Joint Secretary, Urban Development Department, GNCT of Delhi vide letter dated 27.03.2014 addressed to Principal Secretary, I & FC Department requested to keep the development work in abeyance as there is some dispute regarding area of colony. Accordingly, division directed the contractor to stop the work and finally the work was foreclosed w.e.f. 15.05.2014 vide letter no. SE/FC-III/SW/CD-X/T-11/2013-14/552 dated 30.05.2014 issued by the S/o Superintending Engineer, FC-III GNCT of Delhi.

It has been observed by the audit that the Department has not surveyed/studied the site properly before framing estimate and NIT for the said work. At the time of foreclosure, approximately 18 % work was completed and total payment of Rs. 28.01 lakh was made to the contractor. Since the completed work does not serve any purpose and as such the whole expenditure incurred on the entire work is unfruitful.

PARA 6

(Ref. Audit Memo No. 5 dated: 02/08/2016)

Sub: Heavy outstanding balances amounting to Rs. 4,42,68,850/- under Public Works (Suspense) Deposits.

During test check of the monthly accounts of Ex.Engineer, IFCD-VI for the audit period 2013-14 to 2015-16, while checking the monthly accounts and other related records of suspense deposit, it has been observed that a heavy outstanding/unclaimed/unadjusted balance is still lying outstanding under the head "Public Works Deposits" 8443-Part-II/III/V as per detail given below:

Civil deposit of contractors as security (Part – II)	Rs. 11236569/-
Civil deposit public works to be done (Part – III)	
Deposit work	Rs. 28875577/-
Civil Deposits other Deposit (Part – V)	
Misc. Deposit	Rs. 4156704/-

Part-II Deposits relates to recovery of security amount deducted from the contractor's bills. Part-III accumulation received from other agencies for execution of work.

Part-V Deposits relate to withheld amount of non-sanction of EOT, testing defects or defects in works.

As per Receipts and Payment Rule, the undisputed/unclaimed amount which is lying more than 3 years should have been deposited to Govt. Account immediately. Executive Engineer is requested to work out the amount more than 3 years old and deposit to the govt. account immediately after due verification under intimation to the audit.

S. R. M. S.


PARA 7

(Ref. Audit Memo No. 1(e) dated: 05/08/2016)

Sub: Non-production of records.

The following records have not been produced to the audit for the audit period 2013-14 to 2015-16.

1. Property register.
2. Register of unserviceable stock.
3. All record of sub divisions under CD-IX .
4. Log Book along with petrol consumption register.
5. LTC /children education allowance register.
6. Stock register of consumable and non-consumable items.
7. List of consultancy works awarded.
8. List of works completed but final bill not paid.
9. List of works closed.
10. List of works awarded but not completed.
11. List of works completed.
12. List of employees who were on any kind of leave for full calendar month or more.
13. M.B. Issue register.
14. NIT register.
15. Technical sanction issue register.
16. Contractor ledger.
17. Income Tax record for the audit period 2013-14 to 2015-16.
18. GPF Ledger of class-iv employees.


(Deshraj Puria)
IAO/Accounts Officer
Audit Party No.V

45

PART III

TEST AUDIT NOTES

(2012-13 TO 2014-15)

TAN 01

(Ref. Audit Memo No. 2 dated: 29/07/2016)

Sub: Irregularities in maintaining Pay Bill Register during the audit period.

During the test check of pay bill register the following shortcomings have been noticed which may be rectified and compliance shown to Audit:

1. Mandatory page count certificate not recorded in any of the PBR maintained for the period 2013-14 to 2015-16.
2. Every entry in the PBR should be attested by the DDO of the office who will make his/her initial in token of correctness of the entry made, but it was seen that the entries in the PBR not checked.
3. Upper Mandatory columns i.e. Scale of pay, Date of joining, GPF A/C no. Pan No. etc. except Name & Designation have not been filled which is irregular.
4. Abstract of Pay Bills (GAR-18) in the PBR for the audit period have not been signed by the DDO for the period 2013-14 and the same has not been prepared for the audit period 2014-15 & 2015-16.
5. Totalling for income tax purposes not carried out in PBR which is required for the computation of Income tax.
6. It has been noticed that License Fee/water charges in respect of the following officials is being deducted but the detail of the govt. accommodation i.e type of accommodation allotted to the employees and the location not entered in the PBR. In the absence of this information the correctness of the rates of license fee/water charges cannot be verified.
 - i) Sh. Padam Singh, JE
 - ii) Sh. S.S. Bhole, AE
 - iii) Sh. Dinesh Chand, W/C Beldar
 - iv) Sh. Lalu Ram, W/C Beldar
 - v) Sh. Jeevan Singh, W/C Beldar

Hence, necessary corrections maybe done and compliance may be shown to the next audit.

[Handwritten Signature]

TAN 02

(Ref. Audit Memo No.3 dated: 01/08/2016)

Subject: - Irregularities in maintenance of Service Books.

During the test check of service books, the following short comings have been observed:

1. Entry of Aadhaar Number has not been made in the service book of staff as per instructions circulated by the Pr. Secretary(Finance), Finance Deptt., GNCT of Delhi vide No. F.3(03)/2015/T-1/Pr.AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably made so as to enable the PAO to mention the details of Aadhaar Number in Pension Payment Orders.
2. Leave record of the following employees not updated as detailed below:
 - i) Sh. Naresh Kumar Rana, Draftman, GR-II – leave record not updated after 31.12.14
 - ii) Sh. Vishwa Kant Pshkarna, AAO – leave record not updated after 31.12.14
 - iii) Sh. Satish Kumar Yadav, JE – leave record not updated after 30.06.15
 - iv) S. Anand Kmar, UDC – leave record not updated after 31.12.13 and GPF No. also not recorded on the 1st page of service book.
3. Sh. Nitesh Khatri, LDC has been appointed to the post of LDC/Gr.IV(DASS) w.e.f. 24.09.2010 but the entry of pay drawn by him as on 24.09.2010 in the PB-I Rs. 5200-20200+GP 1900/- has not been recorded in the service book which is irregular. The same may be entered in the service book duly attested by the H.O.O.
4. Verification of qualifying service.

As per provision contained in CCS (Pension) Rules 32(1), the HOD in consultation with the Account Officer shall verify the service rendered by a government servant who has completed 25 years of service or within 5 years of retirement, determining the qualifying service and communicate to him/her. During audit it has been observed that the qualifying service in the following cases has not been verified from the PAO.



(43) 3/12

Name & Designation	Date of Birth	Date of joining service	Date of Retirement
Sh. Vishwa Kant Pushkarna, AAO	14.10.1963	27.03.1992	31.10.2023
Sh. Satish Kumar Yadav, JE	30.12.1963	01.06.1989	31.12.2023

Hence, remedial steps may be taken to rectify the above referred lapses. Other similar cases may also be reviewed accordingly.

TAN 03

(Ref. Audit Memo No. 4 dated: 02/08/2016)

Sub: Irregularities in cash Book.

During scrutiny of cash book for the audit period, the following shortcomings have been noticed in the cash book:

1. Delay in deposition of govt. money in Government Account and entered in the cash book on a different date : As per Receipts & Payment Rules 1983, "all money received by or tendered to Government officers on account of revenues of receipts or dues of the Government shall, without undue delay, be paid in full into the accredited bank for inclusion in Government Account." But it has been observed that payment received was remitted to bank after a gap of 03 to 06 days and moreover the same has been entered in the cash book on a different date which is irregular. Some of these instances are given below:

Sl.No.	Date of receipt	Amount	Date of deposit into the Bank as per challan	Date of entry in the cash book.
1.	04.10.2014	181823/-	10.10.2014	13.10.2014
2.	20.09.2014	2447000/-	23.09.2014	26.09.2014

2. In the cash book for the period 06/2014 to 08/2015, closing balance certificate at the end of each month in the prescribed format not recorded by the DDO.

Hence, remedial steps may be taken to rectify the above referred lapses. Other similar cases may also be reviewed accordingly.

[Handwritten Signature]

TAN 4

(Ref. Audit Memo No. 12 dated: 09/08/2016)

Sub: Undue favour to the contractor.

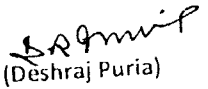
During scrutiny of work file no. EE/CD-IX/ACS-18/2013-14, it was observed that the work of "Improvement of streets and side drains in Vijay Vihar, Ph-II in Rithala Assembly constituency was awarded to M/s. R.S. Construction Co. at a tendered amount of Rs. 24805499/- which was 35.45% below the estimated cost of Rs. 38431041/- vide letter no. EE/CD-IX/ACS-18/2013-14/2103-2112 dated 27.09.2013. The stipulated date of start and completion of the work was as on 11.10.2013 and 10.04.2014 respectively. Time allowed for carrying out the said work was 6 months.

During execution of work, area MLA Sh. Kulwant Singh Rana written a letter to Chief Engineer, Zone-II for construction of some additional streets, c/o road with proper camber and providing & laying SFRC cover over the drain etc.

As per section 14(1) of CPWD Works Manual "Tender should be called for all works costing more than Rs 50,000/- and in case the work is to be awarded expeditiously the prescribed period of notice may be reduced in urgent cases or when the interest of work so demand or where it is more expedient to do so, work may be allowed without call of tenders after approval of the competent authority as per powers delegated." According to Appendix 1 the Chief Engineer under his own authority may award the work without calling of tender upto Rs. 25 Lakh with prior approval of ADG up to Rs. 100 lakh and with prior approval of DG up to Rs. 180 Lakh

The work which was requested by the area MLA costing Rs. 176 lakh as per note in the file dated 21.10.13 and 31.12.14 which comes under the powers of DG but no such approval of DG was obtained. It has been observed by the audit that instead of inviting separate tender the work was got executed by the running contractor i.e. M/s. R.S. Construction Co. without obtaining the approval of competent authority. The work was completed on 19.02.15 with huge deviation/extra item. The final payment of work was Rs. 37521953/- against the tendered amount of Rs. 24805499/-. Overall extra item and deviation was Rs. 12716454/- which is 51.26% excess of tendered amount. It was also noticed by the audit that SFRC cover was not in the scope of original work and item was executed as extra item and payment of Rs. 3400850/- (4001 No. x850= 3400850/-) was made to the contractor. As the item was not included in the scope of original work, the payment of this item was made at market rate.

From the above, it is evident that the division has entrusted the extra work to the running contractor instead of inviting separate tender which is violation of the provisions of CPWD Works Manual. By not inviting tender, Department has lost the opportunity of competitive rates. Thus the department has given undue favour to the contractor. Department is advised to avoid such type of practice in future.


(Deshraj Puria)
IAO/Accounts Officer
Audit Party No.V

418

PART- II
CURRENT AUDIT REPORT
(01.04.2016 to 31.03.2019)

✓ **PARA 01**

Taf

Subject : Public Works (Suspense) Deposit of Rs. 4,24,26,276/-

(Ref. Audit Memo No. 10 dated :07.05.2019)

During test check of monthly account of Ex. Engineer, FCD-IX for the month of March, 2019, it was observed that an amount of Rs. 424.26 lakh 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	1,14,90,923/-
Deposits of works to be done Part-III	2,85,94,267/-
Miscellaneous deposit Part V	23,41,086/-
	4,24,26,276/-

settled by taken as fresh of current report

Heavy accumulation under Part-II of Rs. 1.15 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. 2.86 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. 23.41 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 Deptt. under intimation of Audit.

*updated
Taken as fresh
as Para No 2
of current report
219-23*

[Signature]

• PARA 02

B-17

11

Sub:- Non depositing of Performance Guarantee in govt. account

(Ref. Audit Memo No. 14 dated: 08.05.2019)

Name of work:-	Renovation of Dr. Ambedkar chaupal at Budh Vihar Road in village Rithala in Kanjhawala Block
Major Head :	MH 422501789980053 Improvement of SC
Name of Contractor:-	Shree G Group of Construction
Stipulated Date of start:-	03.02.2018
Stipulated date of completion:-	01.08.2018
Estimated Cost:-	Rs. 21,44,384/-
Tendered Cost:-	Rs. 12,91,989.55

On scrutiny of the above said work file it come to notice of the audit that the above said work was not completed and the clause 3 notice was served to the agency vide letter no. EE/CD-IX/Acs./NIT/15/2017-18/1240-1243 dated 25.06.2018. The clause 3 of the agreement of the above said work states that:-

Clause 3 When contract can be determined (iii) if the contractor fails to complete the work within the stipulated date or items of work with individual date of completion, if any stipulated, on or before such date (s) of completion and does not complete them within the period specified in a notice given in writing in that behalf by the Engineer-in-charge.

(iv) if the contractor persistently neglects to carry out his obligations under the contract and/or commits defaults in complying with any of the terms and conditions of the contract and does not remedy it or take effective steps to remedy it within 7 days after a notice in writing is given to him in that behalf by the Engineer in charge.

When the contractor has made himself liable for action under any of the case aforesaid, the Engineer-in-charge on behalf of the President of India shall have powers:



- (a) To determine the contract as aforesaid (of which termination notice in writing to the contractor under the hand of the Engineer-in-charge shall be conclusive evidence). Upon such determination, the Security Deposit already recovered and Performance Guarantee under the contract shall be liable to be forfeited and shall be absolutely at the disposal of the Government.

A notice was issued to the contractor for forfeiture of the Performance Guarantee of Rs. 64,599/- vide letter no. EE/CD-IX/Acs./NIT/15/2017-18/1240-1243 dated 25.06.2018, but the division fail to forfeit and deposit the same in Govt. Account the above said amount i.e. Rs. 64,599/-

The Division may be taken necessary steps to forfeited of above said money and deposited in govt. account under intimation to audit.

PARA NO. 03

P-18

Sub: Irregularity in respect of contingency expenditure charged under work head (Work contingency).

(Ref. Audit Memo No 19 dated 26.07.2019)

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

The Department provided the record of bill/vouchers for the period 04/2016 to 03/2019. On the scrutiny of the records provided by the Executive Engineer, it has been observed that during said period the contingency expenditure has been incurred for the purchase of office stationary, store item, telephone bill, computer items, service & repairing, electricity bills and water charge had been charged to the work contingency, which is irregular. The detail of a few bill/vouchers on the basis of test audit as given below:-

Sl. No.	C.V. No.	Date	Amount	Purpose of expenditure	Head of A/c to works charged
1	22	20.05.16	12600/-	Purchase of Towel	2711 (NP)
2	14	29.11.16	12348/-	Purchase of Towel	2711 (NP)
3	17	29.11.16	14243/-	Stationery items	2711 (NP)
4	13	26.12.16	1413/-	MTNL (Telephone)	2711 (NP)
5	34	26.12.16	10134/-	Photocopy	2711 (NP)

Q

6	42	20.01.17	1701/-	Telephone Bill	2711 (NP)
7	33	02.05.17	7448/-	Purchase of LED Monitor	2711 (NP)
8	30	29.06.17	6500/-	TDS return	2711 (NP)
9	47	29.06.17	7838/-	Water supply	2711 (NP)
10	57	31.07.17	1901/-	Electronic item	2711 (NP)
11	64	31.07.17	14504/-	Supply of Electronic item	2711 (NP)
12	13	28.08.17	1900/-	MTNL	2711 (NP)
13	53	17.11.17	1745/-	MTNL	2711 (NP)
14	54	17.11.17	3241/-	Mobile Bill	2711 (NP)
15	36	17.02.18	16190/-	Stationery	2711 (NP)
16	12	04.05.18	7634/-	Water Supply	2711 (NP)
17	30	10.08.18	1745/-	MTNL	2711 (NP)
18	12	14.09.18	11846/-	Repair of Computer	2711 (NP)
19	16	19.11.18	1241/-	MTNL	2711 (NP)
20	17	19.11.18	1745/-	MTNL	2711 (NP)
21	18	19.11.18	150840/-	Electricity bill	2711 (NP)
22	11	10.01.19	13254/-	Stationery	2711 (NP)
23	14	18.01.19	1239/-	Mobile Bill	2711 (NP)
24	55	29.03.19	5786/-	Water Supply	2711 (NP)
25	57	29.03.19	5545/-	Water Supply	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

P-19

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 , S & M Register, LTC Register, CEA Register.
3. Spouse Information.
4. Service Book of work charged staff.
5. Progress Report March, 2019.

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

Signature



30

TEST AUDIT NOTE

TAN : 01

Subject: Non-Maintenance of Contractor Ledger.

(Ref. Audit Memo No. 05 dated: 03.05.2019)

Section 10.2 of CPWD Works Manual stipulates that the accounts relating to contracts should 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: Improper maintenance of Pay Bill Register during the audit period 2016-19.

(Ref. Audit Memo No. 07 Dated :06.05.2019)

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

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.

S

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, 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 e.g. 38,39,43,45,50 (2016-17), 60, 62(2017-18) 68,70,71,72,73,76,77,78 (2018-19) 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 PFC, HQ has not been mentioned in the front page of PBR year wise.
8. Abstract of Pay Bills (GAR-18) in the PBR for the financial years has not been recorded properly as per GAR-18 and not signed by Competent Authority/DDO.

The steps may be taken to remove the above deficiencies and shown to audit.

• **TAN 03**

Subject: Non-verification of various stock registers as per Rule 213 of GFR 2017.
(Ref. Audit Memo No. 15 dated : 09.05.2019)

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 in charge 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.

The steps may be taken to remove the above deficiencies and shown to audit.



34

TAN 04

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

(Ref. AUDIT MEMO. NO. 18 date: -14.05.2019)

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. Lajpat Rai, A.E.
- (ii) Sh. Kalyan Singh, A.E.
- (iii) Sh. Nand Kishor, A.E.
- (iv) Sh. Satish Kumar Yadav, J.E.
- (v) Sh. Hari Charan Ram, J.E.

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	Lajpat Rai, A.E.	10.12.1959	09.12.1986	31.12.2019
2	Kalyan Singh, A.E.	12.10.1960	21.12.1983	31.10.2020





3	Nand Kishor, A.E.	17.06.1962	30.01.1984	30.06.2022
4	Satish Kumar Yadav, J.E.	30.12.1963	01.06.1989	31.12.2023
5	Hari Charan Ram, J.E.	26.02.1960	01.06.1989	29.02.2020

(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:-

(i) Sh. Sahil Kumar, Jr. Asstt./LDC

(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:-

(i) Sh. Kalyan Singh, A.E.

(ii) Sh. Sahil Kumar, Jr. Asstt./LDC

(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 :-

(i) Sh. Lajpat Rai, A.E.

(ii) Sh. Kalyan Singh, A.E.

(iii) Sh. Satish Kumar Yadav, J.E.

(iv) Sh. Sahil Kumar, Jr. Asstt.

(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 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. Kalyan Singh, A.E. w.e.f. 01.07.2017 to 31.03.2019
 - (ii) Sh. Lajpat Rai, A.E. w.e.f. 01.07.2018 to 31.03.2019
 - (iii) Sh. Satish Kr. Yadav, J.E. w.e.f. 01.07.2018 to 31.03.2019
 - (iv) Sh. Hari Charan Ram, w.e.f 01.05.2018 to 31.03.2019
- (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. Kalyan Singh, A.E.
- (ii) Sh. Hari Charan Ram. J.E.

- (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. Kalyan Singh, A.E. w.e.f. 01.07.2017 to till date.
- (ii) Sh. Nand Kishor, A.E. w.e.f. 01.01.2018 to till date.
- (iii) Sh. Hari Charan Ram, w.e.f 01.05.2018 to till date.
- (iv) Sh. Anand Kumar, Sr. Asstt. 01.01.2014 to till date.

The 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 05

Sub: - Execution of work with abnormally low rate.

(Ref. Audit Memo No.09 dated:07.05.2019)

On test check of record it has been observed that during the year 2016-17 to 2018-19 in the following works, the tender amount was below more than 50% of the estimated cost. All the abnormally low rate works are certified by the engineers that work done as per CPWD specification. Estimate is being carried out on the basis of DSR 2014. During the year 2016-17 to 2018-19 cost of almost all materials as well as labor cost also increased. It raises a serious question about the quality of work done and the method of estimation of the work Details are given below:-

2

S. No.	Agreement No.	Name of Work	Agency	Estimated Amount	Tender Amount	% Below the estimated cost
1.	EE/CD-IX/Acs/Agt. 03/2018-19	Disposal of excavated earth malba from By Pass to Wazirabad by deploying mechanical transport in low laying area near Wazirabad on left bank of Supplementary Drain.	Sh. Rohit Sharma	46,74,799/-	23,32,725/-	50.10% Below
2.	EE/CD-IX/Acs/Agt. 21/2018-19	Construction of temporary Chhat Pooja Ghats at Sec-15/16 dividing road, near petrol pump opposite Bansal Bhawan Rohini, Delhi.	M/s Pardeep Kumar	40,03,874/-	16,78,824/-	58.07 % Below the EC.
3.	EE/CD-IX/Acs/Agt. 14/2017-18	Comprehensive maintenance of Supplementary Drain from RD 0m (Out fall in the NG Drain) to RD 16436m (Rithala Bridge) by collecting all kind of floating material, garbage, clearing of hyacinth, removal of obstructions etc. from water surface of the drain to maintain free flow and clearing of rank vegetation from the bank & slope including supply & installation of floating boom at RD 400m for collection of floating materials and their further disposal to the SLF site	M/s A.S. Const. Co.	71,85,530/-	20,11,948/-	72.00 % Below the EC.

The Division may ensures quality with this abnormally low rate quoted work. The above mentioned work should be referred to QCC of the department and report should be obtained.



TAN 06

Subject: - Unrealistic estimates of works carried out by the Division.

(Ref. Audit Memo No. 11 dated: 07.04.2019)

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:-

S. No.	Agreement No.	Name of Work	Tender Cost	Actual Payment	Difference between tendered cost and actual payment made
1.	EE/CD-IX/Acs/Agt.03/2018-19	Disposal of excavated earth malba from By Pass to Wazirabad by deploying mechanical transport in low laying area near Wazirabad on left bank of Supplementary Drain.	23,32,725/-	69,47,328.54	46,14,603.54
2.	EE/CD-IX/Acs/Agt.14/2017-18	Comprehensive maintenance of Supplementary Drain from RD 0m (Out fall in the NG Drain) to RD 16436m (Rithala Bridge) by collecting all kind of floating material, garbage, clearing of hyacinth, removal of obstructions etc. from water surface of the drain to maintain free flow and clearing of rank	20,11,948/-	74,46,537.73	54,34,589.73

		vegetation from the bank & slope including supply & installation of floating boom at RD 400m for collection of floating materials and their further disposal to the SLF site			
		Total	43,44,673	1,43,93,866.27	1,00,49,193.27

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 2 works executed during the year 2016-17 to 2018-19 there amount of works were escalated aggregating to Rs 1,00,49,193.27.

Planning Branch of this Division is 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 escalated in any manner.


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

PART – II



CURRENT AUDIT REPORT CD-IX I&FC

2019-23

Memo NO.	Date	Detail	Amount of recovery	
1	24.5.2023	Time barred cheque amounting Rs902919/-	0	Para 10
2	30.5.2023	<u>Heavy outstanding balances under deposits.</u>	0	Para 2
3	25.5.2023	Unrealistic Estimates	0	Tan 6
4	25.5.2023	Improper maintenance of Pay Bill Registers.	0	Tan 2
5	30.5.2023	Shortcomings/discrepancies in maintenance of Service Books	0	Tan 1
6	25.5.2023	Short Recovery of Licence fee amounting to Rs.2100/-	2100	Para 1
7	26.5.2023	Unfruitful expenditure of Rs. 107.90 lakh due to work held/stopped by the contractor.	0	Para 9
8	29.5.2023	Non surrender of Savings.	0	Tan 4
9	29.5.2023	Rush of Expenditure.	0	Tan 3
10	30.5.2023	Shortcomings in maintaining of Cash Book	0	Tan 5
11	30.5.2023	Works held up due to non-availability of clear work site	0	Para 8
12	30.5.2023	: Non refund/revalidation of FDR/Bank Guarantees	0	Para 7
13	30.5.2023	Slow progress of works leading to missing the deadlines for completion of work.	0	Para 3
13(A)	01.6.23	Slow progress of works leading to missing the deadlines for completion of work.	0	
14	01.6.23	Non-recovery of Rs. 4.80 lakh from the contractor for failure to provide an Engineer at site.	480000	Para 6
15	01.6.23	Difference in Payment between Tender Amount and Gross Work amount	0	Para 4
16	01.6.23	Unfruitful expenditure of Rs. 851823/- due to rescind of work because of non completion of work by the contractor.	0	Para 5
			482100	

CURRENT AUDIT REPORT

CD-IX I&FC

(2019-2023)

25

Para NO. 1

(Observation Memo No. 06 Dated :25.05.2023)

Sub: Short Recovery of Licence fee amounting to Rs.2100/-

As per public works department, Govt. of NCT of Delhi. The Licence Fee rates have been revised w.e.f. 01.07.2020 vide Public Works Department & Housing order No.F.4(1)/Misc/PWD&H/A-II/Part.file/8494-8588 dated 08.10.2020.

During the test-check of Pay Bill Register, it has come to notice that following official is having Govt. Accommodation and the license fee has not been recovered from him as per revised rates for the period detailed below:-

S. No	Name of official & Designation	Type of Quarter	License fee deducted (In Rs.)	Enhanced Licence fee (In Rs.)	Diff. (In Rs.)	Period	Amount of Recovery (In Rs)
1.	Shri Jeewan Singh, Beldar	II	310	370	60	07/20 To 05/23 35 months)	60X35=2100/-
						Total	2100/-

DDO may take necessary action to recover an amount of Rs. 2100/- from the concerned employee after due verification of facts and figure. Other similar cases may also be reviewed accordingly under intimation to audit.

Para NO. 2

(Observation Memo No. 02 Dated : 24.5.2023)

Subject: Heavy outstanding balances under Public Works (Suspense) deposits of Rs. 93023203/-

During test check of monthly account (Form 79 – Schedule of Deposits) of Ex. Eng., E&F Flood Control Division-IX, (I & FCD), Sector 15, Rohini, Delhi, for the month of March, 2023, it has been observed that an amount of Rs. 93.02 crores was lying outstanding under the head "Public Works Deposits" as detailed below:

25

JS

Classes of deposits	Amount as on 31.03.2023
Civil Deposits - Security Deposits (Part II)	61928042
Civil Deposits - Public Work Deposits (Part III)	25672744 ✓
Civil Deposits - Other Deposits (Part V)	5422417
Total outstanding as on 31.03.2022	93023203 ✓

Heavy accumulation under Part-II of Rs. 61928042/- 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. 25672744/- 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. 5422417/- was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

Similar observations have been made vide para 1 of the previous audit report for the year 2016-19 and same has been updated here and taken as fresh.

Necessary action may be taken under relevant rules for the withheld amount in deposits may be refunded to concerned agencies or work out the detail of deposits of more than 3 years and credit in Govt Revenue Deptt under intimation to audit.

Para no. 3

(Observation Memo No.13 dated 30.5.2023 & 13 A Dated: 01.6.2023)

P-54-81

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

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

JS

99

S. No.	Name of the work with agreement number	Name of the contractor Tender cost (in lacs)	Stipulated date of start	Stipulated date of completion	Actual Date of Completion	Delay in Days
1	Development of road and gullies at Rithala village in Rithala Assembly Constituency 06. 04/2019-20 P-56	M/s R S Construction Co	25.07.2019	24.01.2020	12.7.2022	899
2	Demolishing and reconstruction of chaupal at village Singhalpur in Shalimar Bagh AC 14 Delhi 13/2019-20 P-55	M/s Sushil Kumar Jain	18.10.2019	17.7.2020	14.2.2022	577
3	Construction of roads and side drains in Unauthorized Colonies Between Khatu Shyam Mandir to 40 futa Road in Budh Vihar Colony, Phase-I & II Rithala, Rithala AC-06. (Regn. No. 267 Part-F) 13 of 2021-22 P-54	M/s Sunrise Const. Company	16.08.2021	15.04.2022	18.7.2022	94
4	Construction of streets and side drains from Shiv Chowk to Tikona Park via old bus stand of Badli village in Badli A.C.-05. 11/2019-20 P-61	M/s Kumar Constuction Co.	3.10.2019	2.8.2020	30.8.2021	393
5	Construction of roads and side drains in unauthorized colonies in Paul Colony, Rithala Ac-06 (Regn No. 552). 14/2019-20 P-51	M/sRoyal Builders	27.9.2019	26.3.2020	29.12.2021	643
6	Development of unauthorized colonies in Rithala Assembly Constituency -06. Sub work : Construction of roads and side drains in unauthorized colonies Between 40 futa Road to breham singh Hospital in Budh Vihar Colony,Phase-1 & II Rithala, Rithala AC-06 (Regn. No-267). (Part-G) 14/2021-22 P-59	Sunrise Constr. Co.	16.8.2021	15.4.2022	16.7.2022	92
7	Construction of roads and side drains in unauthorized colonies at Mange Ram Park , Extn. Budh Vihar , Ph-II, Rithala Ac-06 (Regn No. 1269). 15/2019-20 P-58	M/s Narender Kumar	12.10.2019	11.4.2020	22.12.2021	620

W E

93

8	Construction of roads and side drains in unauthorized colonies in Rithala Extension village Rithala, AC-06 (Regn. No.325). 05/2019-20	M/s Royal Builders	18.7.2019	17.4.2020	4.10.2021	535
---	--	--------------------	-----------	-----------	-----------	-----

P-57

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

Para no. 4

P-62-114 of KD

(Observation Memo No. 15 Dated :01.06.2023)

Sub :Difference in Payment between Tender Amount and Gross Work amount.

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

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

S N O	name of work	agmt no / year	E.C.	tender cost	gross work done / paid	excess	%	Rem ark
1	2	3	4	5	6	7	8	
1	Construction of road from Shamshan Ghat to Veer Singh colony by providing ready mixed concrete and repair/raising of existing side drain in Rithala AC-06. Delhi (Regn. No. 1051 B Part-II).	12 /2019-20	30420907	15882755.5	25680344	9797588.46	61.69	Vou cher no, date and cop y of pass ed f/b be prov ided
2	Construction of streets and side drains from Shiv Chowk to Tikona Park via old bus stand of Badli village in Badli A.C.-05.	Agt.11 /2019-20	24124752	13003241.3	25758824.5	12755583.17	98.10	
3	Construction of roads and side drains in unauthorized colonies in Budh Vihar Colony,Phase- I & II Rithala Village, Rithala AC-06 (Regn. No.267 Part-B)	56 /2021-22	46257722	23128861	49028723	25899862	111.98	
4	Construction of roads and side drains in unauthorized colonies in Paul Colony, Rithala Ac-06 (Regn No. 552).	14/2019-20	12627962	6456676.97	13265622.5	6808945.49	105.46	

109-114

105-108

101-104

Handwritten initials/signature

5	Disposal of Desilted earth from RD 0 M to RD 16436M of Supplementary drain at MCD dumping point.	02 /2020-21	5022650	4381257.6	11930755.2	7549497.6	172.31	
6	Development of unauthorized colonies in Rithala Assembly Constituency -06. Sub work : Construction of roads and side drains in unauthorized colonies Between Khatu shyam Mandir to 40 futa Road in Budh Vihar Colony,Phase-1 & II Rithala, Rithala AC-06 (Regn. No.267). (Part-f)	13 /2021-22	47021095	19001224.5	49297654	30296429.51	159.44	
7	Name of Work : Development of unauthorized colonies in Rithala Assembly Constituency -06. Sub work : Construction of roads and side drains in unauthorized colonies Between 40 futa Road to breham singh Hospital in Budh Vihar Colony,Phase-1 & II Rithala, Rithala AC-06 (Regn. No.267). (Part-G)	14 /2021-22	45901334	18365123.8	48237766	29872642.25	162.66	
8	Construction of roads and side drains in unauthorized colonies at Mange Ram Park , Extn. Budh Vihar , Ph II, Rithala Ac-06 (Regn No. 1269).	15/2019-20	24420569	12478910.8	24849026.2	12370115.4	99.13	Voucher no, date and copy of passed f/b be provided.
9	Construction of roads and side drains in unauthorized colonies in Rithala Extension village Rithala, AC-06 (Regn. No.325).	05/2019-20	23969940	14398743	33744083.8	19345340.8	134.35	
10	Construction of roads and side drains in unauthorized colonies in Budh Vihar Extn. Near Sec-23 Rohini, Rithala AC-06 (Regn. No.1399 Part-II) A	37/2021-22	20752528	13947774.1	26824061	12876286.93	92.32	

Necessary action may be taken by the Deptt as per CPWD manual for escalation/excess payment of above mentioned cases after due verification of facts and figure under intimation to audit.

(Handwritten signatures)

SV

Para no. 5

(Observation Memo No. 16 Dated :01.06.2023)

115-124

Subject: Unfruitful expenditure of Rs. 851823/- due to rescind of work because of non completion of work by the contractor.

During test check of files as provided by the office of CD-IX, I&FC it is seen that the work of construction of temporary weir at RD 8350m, RD 10140m RD 13400 m and RD 14200 m of supplementary drain was awarded to M/s Sunrise Enterprises vide letter no. 2057(a) dated 28.4.2021 under agreement no. 01 of 2021-22. The detail is as under :

Agreement no.	EE/CD-IX/Acs/ 01/2021-22
Agency	M/s Sunrise Enterprises
EC	Rs 4765471.00
T amount	Rs. 2335080.79
SDOS	28.4.2021
SDOC	27.6.2021

In this regard, it is observed that the said work was rescinded under clause 3 of the agreement on 13.12.2021 vide letter no. 9525-29 as the contractor had failed to complete the work.

Since the work has not been completed, the expenditure of Rs. 851823/- made in 1st R/A bill has been infructuous.

The present status of work and action taken under clause 3(a) & (b) was sought but division failed to provide the same.

EE incharge may take necessary action according to CPWD Manual under intimation to audit.

Para no. 6

(Observation Memo No. 14 Date: 31.05.2023)

45-53

Sub: Non-recovery of Rs. 4.80 lakh from the contractor for failure to provide an Engineer at site.

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

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

for G



S. No.	Name of the contractor	Agreement No.	Stipulated date of start	Stipulated date of completion/ Actual date of completion	Months	Cost of work (Amount in Lakhs)	Required	Rate of recovery	Recovery (in Rs.)
1	M/s Pradeep Kumar	38/2021-22	10.2.2022	27.6.2022	5	473.61	1 Graduate Engineer with 5 years experience 1 Graduate/Engineer with 2 years experience	25000 pm 15000 pm	Total 200000 (25000*5= 125000 15000*5=75000)
1	M/s Narender Kumar	36/2021-22	10.2.2022	17.8.2022	7 months	264.11	1 Graduate Engineer with 5 years experience 1 Graduate/Engineer with 2 years experience	25000 pm 15000 pm	Total 280000 (25000*7= 175000 15000*7=105000)
				Total					480000

Necessary action may be taken, necessary certificates/documents w.r.t above mentioned work may be obtained from the agency failing which amount of Rs. 4.8 lakh may be recovered from the agency after due verification of facts and figures under intimation under intimation to audit.

Para NO. 7

(Observation Memo No. 12 Dated: 30.05.2023)

Sub: Non refund/revalidation of FDR/Bank Guarantees.

38-44

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

As per reply of record memo 9 as provided by office of CD IX, I&FC, it has been observed that the validity of a number of FDR/Bank Guarantees, submitted by contractors, has already been expired and the Division has not made any efforts to get these FDR/Bank Guarantee revalidated as per detail given here under:

S.No.	Name of Agency	FDR No. Or A/C No.	Amount	Bank Name	Validity upto
1.	Pardeep Kumar	U19701891405	75000	South Indian Bank	22.06.2017
2.	Pardeep Kumar	676956	130869	South Indian Bank	03.10.2018
3.	Pardeep Kumar	276049	15000	South Indian Bank	21.04.2019
4.	Pardeep Kumar	179309	209431	South Indian Bank	04.06.2019
5.	Vasu Enterprises	618318	25188	Central Bank of India	25.07.2019
6.	Global Construction Co.	307800PU00025529	302500	Punjab National Bank	01.02.2020
7.	Global Construction Co.	307800PU00025538	302500	Punjab National Bank	01.02.2020
8.	Global Construction Co.	307800PU00025510	302500	Punjab National Bank	01.02.2020
9.	Ashok Builders	935898	726198	Bank of Maharashtra	19.02.2021
10.	Sunrise Enterprises	39718748283	30000	State Bank of India	08.10.2021
11.	Sunrise Enterprises	40065163111	41100	State Bank of India	09.03.2022
12.	Manoj Kumar Thakur	40754530770	435000	State Bank of India	02.05.2022
13.	A.K. Engineers	09960PU00004024	160000	Punjab National Bank	22.07.2022
14.	Rajiv Builders	793022	3296000	Union Bank of India	14.12.2022
15.	Rajiv Builders	792250	8787000	Union Bank of India	30.11.2022
16.	Chahar Construction Co.	1392947	26000	Oriental Bank of Commers	16.01.2021
17.	Avon Electricals	39869118734	55216	State Bank of India	15.12.2021
18.	Surender Kumar	388030	40500	Union Bank of India	23.03.2022
19.	Surender Kumar	388031	46500	Union Bank of India	23.03.2022
20.	Renu Construction Co.	50300600765160	6400000	HDFC	04.12.2022
21.	Malik Construction Co.	0854767	25911	Indian Overseas Ltd.	10.02.2022
22.	Chander Wati	658200PU00039617	70000	Punjab National Bank	27.10.2022

Handwritten signature/initials

23.	Gopal Construction Co.	793147	48400	Canara Bank	03.11.2022
24.	Avon Electricals	39869119181	30853	State Bank of India	15.12.2021
25.	Shriji Construction and Electricals	89850300007195	165555	Bank of Baroda	09.04.2022
26.	Shriji Construction and Electricals	89850300007959	41645	Bank of Baroda	02.01.2022
27.	Pardeep Kumar	0303101000069914	129200	South Indian Bank	28.03.2023
28.	Pardeep Kumar	0303101000069624	3820810	South Indian Bank	31.01.2023
29.	Pardeep Kumar	0303101000069623	6393600	South Indian Bank	31.01.2023
30.	Pardeep Kumar	0303101000069629	7513800	South Indian Bank	01.02.2023
31.	Pushpa Construction Co.	25034070245	1029104	Axis Bank Ltd.	22.01.2023
32.	Rohit Construction Co.	67506	22138	Delhi Nagrik Sahkari Bank Ltd.	03.02.2023
33.	Rohit Construction Co.	67561	131800	Delhi Nagrik Sahkari Bank Ltd.	13.03.2023
34.	Manoj Kumar Thakur	40730630874	83200	State Bank of India	21.02.2023
35.	Manoj Kumar Thakur	40730630647	45500	State Bank of India	21.02.2023
36.	Jai Bhagwan	663292	4335384	Canara Bank	04.02.2023
37.	Jai Bhagwan	663291	5011606	Canara Bank	04.02.2023
38.	Competent Construction Co.	18117047	4219970	ICICI Bank	07.02.2023
39.	Ashok Builders	225075	56000	Union Bank of India	16.01.2023

DDO may take necessary action , either to revalidate the above FDR/BG or refund them to the concerned firms if purpose of holding FDR/BG has been fulfilled and FDR register may be provided to next audit party. Other similar cases may also be reviewed

17

Para NO. 8

(Observation Memo No. 11 Dated: 30.05.2023)

Sub: Works held up due to non-availability of clear work site.

133-138

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 side survey is necessary, a small estimate may be sent to the client for the purpose of assessing the suitability and availability of the land for the proposed work.

The audit came to notice from the monthly progress report of March 2023, as provided by CD-IX, I&FC, below mentioned works were awarded without ensuring the availability of clear site as envisaged as per CPWD Manual.

S. No.	Name of Work/Scheme	TENDER COST	Stipulated date of start	Stipulated date of completion	Remarks
	Construction of roads by providing factory made cement concrete interlocking paver block and side drains in Unauthorized Colonies in Mange Ram Park Pooth Kalan Sec-23 Rohini Delhi, Rithala AC-06. (Regn. No. 872)	15.44 M/s Surender Kumar	30.08.2021	29.12.2021	Work held up due to pending work of sewer line by DJB.
	Construction of roads by providing factory made cement concrete interlocking paver block and side drains in Unauthorized Colonies in Vijay Vihar, Rithala AC-06. (Regn. No. 347) (Part-IV).	226.34 M/s Renu Const. Co.	11.03.2022	10.08.2022	Work held up due to pending work of sewer line by DJB.

P-13

P-25
of CPD

The present status of the works was sought but the same was not provided to audit.

Necessary action may be taken by the Division according to CPWD Manual for the above work under intimation to audit. Other similar cases may also be reviewed.

Para no. 9

(Observation Memo No.07 Dated :26.5.2023)

13-26




Subject: Unfruitful expenditure of Rs. 107.90 lakh due to work held/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

Handwritten initials/signatures

job within the stipulated period. If the contractor failed to start the execution of work, the earnest money and performance guarantee shall be fortified by the Engineer-In-Charge with the prior approval of tender accepting authority. As per Section 33.1(3) for slow performance for delaying in completion of work, compensation, subject of maximum of 10% of tender value, is recoverable.

During the test check of monthly progress report of March 2023, as provided by CD-IX, I&FC, files / records it is revealed that in under mentioned cases the work is awarded to the contractor/Agency but they are held/stopped the work.

Name of Work/Scheme	Ag. no.	Contractor name	Estimated Cost	Tender cost	Stipulated date of start	Stipulated date of completion	Total upto date Expdr. (Rs. in lacs)
Providing and installation of Sign Boards at different location for indication at Vijay Vihar of Rithala AC-06	25 2021-22 	M/s Chander Wati	3571329	2308507	01.11.2021	28.02.2022	635078
Providing and fixing Steel gates with MS Channel Pillares for security of residents in Shalimar Bagh (AC-14) (BH Block, Shalimar Village, AG Block Shalimar Bagh, BB (West) Shalimar Bagh, FP Block Pitam Pura, Haiderpur, AA Block Shalimar Bagh, AB Block Shalimar Bagh, VP Block Pitam Pura, Govind Mohalla H'pur, BA Block Shalimar Bagh, BN Block Shalimar Bagh, BQ Block Shalimar Bagh, Singhalpur Village, BK-1 Block Shalimar Bagh) Shalimar Bagh AC-14).	13 2022-23 	<u>M/s</u> <u>Pushpa</u> <u>Constructi</u> <u>on Co</u>	8972609	<u>7355745</u>	31.07.2022	30.11.2022	4508801
Providing and fixing steel gates with MS channel pillar for security of residents in Rithala Constituency (AC-06).	20 2022-23 	<u>M/s P K</u> <u>Constructi</u> <u>on & CO.</u>	13395568	<u>11050004</u>	09.11.2022	08.05.2023	4131607

Construction of Harijan Shalimar at village Shalimar, AC-14.	10 2021-22	M/s Hardik Construction Co	7976054	4914844	10.06.2022	09.06.2023	1514800
							1079037

The department had paid Rs 107.90 Lakh as Unfruitful expenditure on the above work. Necessary action may be taken by the Division as per CPWD Manual for the above works held / stopped by the contractor under intimation to audit. Other similar cases may also be reviewed.

Para no. 10

(Observation Memo No.01 Dated :24.05.2023)

Subject : Time barred cheque amounting Rs902919/-

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

While scrutiny of Form 51 – March 2023 Schedule of Reconciliation of cheques drawn and remittances and other related records for the period 01.04.2019 to 31.03.2023, as provided by office of CD-IX, I&FC Division, Sector-15, Rohini, Delhi, it has been noticed that the following cheques amounting to Rs.902919/- which were issued by the division, but not encashed had become time-barred.

S.No	Cheque No.	Dated	Amount (In Rs.)
01	563701	18.1.2019	1239
02	319501	27.9.2018	873325
03	331742	27.12.2018	14337
04	331743	21.12.2018	8928
05	563708	23.4.2019	1551
06	563711	6.5.2019	1551
07	563731	27.1.2021	1988
		Total	902919

Since these cheques have lost their validity, efforts may be clear these cheques with the approval of the competent authority under intimation to audit.

PARA No. 11: Non Production of records

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

The following record was not produced to audit:

1. Challan file 2019-20, TR-5 stock register
2. Fidelity bond
3. Spouse information
4. Stock register (Consumable and Non-Consumable), Property Register, record of Condemnation.
5. AMC files and register
6. Tuition fees & LTC register.
7. Agreement Register Work Order Register, Contractor ledger, Deposit work register
8. Interest bearing Register, Bank Guarantee/FDR register
9. Income tax record
10. Contingency bill register
11. Log book, vehicle record.
12. Income tax record
13. Reply of old audit paras
14. Attendance registers
15. Service Postage Stamp Register

Pr

Ch

(CHANDER MOHAN)
Inspecting Audit Officer
Audit Party No. 17

TAN NO. 1

(Observation Memo No.05 Dated: 25.05.2023)

Sub: - Shortcomings in maintenance of Service Books.

During the scrutiny of Service Books & Leave Accounts of the staff of E.E. Flood Control Division -IX(I& F C D) Sector 15, Rohini, Delhi for the period 2019-20 to 2022-23, the following discrepancies have been observed:-

(A) Latest Photograph of the employee should be pasted at first page of the Service Book and duly attested. However, the same has not been found attested in the service books of following staff:-

1. Shri Ashish Kumar Meena, J.E.
2. Shri Rajesh Kauhsik ,Sr. Asstt.
3. Shri Sahil Kumar, Jr. Asstt.
4. Shri M.C. Mami, Jr. Asstt.
5. Shri Jitender Singh, Beldar
6. Smt. Heeru Dhingra, W/C Typist
7. Smt. Rangamma, W/C Coolie

(B) Leave account in the Service Book of Shri Mahabir Singh is not maintained 01.07.2019 onwards and Smt. Bimlesh, Sweeper is not maintained 01.01.2020 onwards.

(C) 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.

(D) Re-attestation of Bio-data

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

E) The latest Details of Family and FRSR nomination forms for GPF, Gratuity and UTGEIS and other mandatory information in r/o the following employees is entered in the service books:-

Sl. No.	Name & Designation	Details of information
1.	Shri Ashish Kumar Meena, J.E.	PRAN NO., Details of Family, FRSR Nomination forms , Details of Bank Account

2.	Smt. Munni Rani, W/C Typiest	Personal Mark of Identification in Column No. 9 of First Page of service book
3.	Shri Sahil Kumar, Jr. Asstt.	PRAN NO., Details of Family, FRSR Nomination forms
4.	Smt. Heeru Dhingra, w/C Typist	Latest FRSR Nomination forms
5.	Smt. Rangamma, W/C Coolie	FRSR Nomination forms & Personal Mark of Identification in Column No. 9 of First Page of service book
6.	Smt. Bimlesh, Sweeper	FRSR Nomination forms & Personal Mark of Identification in Column No. 9 of First Page of service book

(E) Inclusion of Aadhar (Unique Identification) number in Service Book o

On perusal of Service Book of the staff of E.E. Flood Control Division –IX(I& F C D) Sector 15, Rohini, Delhi for the period 2019-20 to 2022-23, , it has been found that entry of Aadhaar Number has not been made in the Service Book of the following staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015:

Sl. No.	Name & Designation
1.	Shri Ashish Kumar Meena, J.E.
2.	Shri Rajesh Kauhsik ,Sr. Asstt.
3.	Shri M.C. Mani, Jr. Asstt.
4.	Shri Sahil Kumar, Jr. Asstt.
5.	Shri Rajender Singh, Beldar
6.	Shri Jitender Singh, W/C Motor Lorry Driver

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

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 the following officers/officials:-

Sl. No.	Name & Designation	Date of Birth	Date of Appointment	Date of Retirement
1	Shri Rajesh Kaushik, Sr. Asstt.	26.01.1967	15.12.2008	31.01.2027
2.	Shri Rajender Singh, Beldar	25.03.1967	01.06.1989	31.03.2027
3.	Shri Mahender Singh W/C Motor Lorry Driver	10.11.1966	01.09.1993	30.11.2026
4.	Smt. Munni Rani, W/C Typist	23.09.1964	01.06.1989	30.09.2024
5.	Smt. Heeru Dhingra, W/C Typist	06.03.1964	01.06.1989	31.03.2024
6.	Shri Mahabir Singh	03.06.1966	01.06.1989	30.06.2026
7.	Smt. Rangamma, , W/C Coolie	15.06.1966	01.06.1989	30.06.2026
8.	Smt. Bimlesh Sweeper	10.04.1965	01.06.1989	30.04.2025
9.	Shri M.C.Mani, Jr. Asstt.	03.01.1971	12.03.1999	31.01.2031

HOO is advised to comply with above mentioned provisions for maintenance of service books under intimation to audit. Other similar type of cases may also be taken into account for similar action.

. TAN NO. 2

(Observation Memo No. 04 Dated: 25.05.2023)

Subject:- Improper maintenance of Pay Bill Registers.

During the test check of the PBRs maintained by office of E.E. Flood Control Division –IX(I& F C D) Sector 15, Rohini, Delhi for the period 2019-20 to 2022-23, following discrepancies have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. Alphabetical Index has not been maintained in any of the PBRs.
3. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name & Designation other details like pay scale, (Basic + Grade Pay), Level of pay, Date of Joining Details of Govt. Accommodation, Employee ID, details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
4. Monthly entries of Pay and allowances entered in the PBRs have not been signed by the DDO.

10, 9

- 10
5. Totals of the PBRs column-wise has not been squared up which is required for the purpose of calculation of Income Tax.
 6. GAR 18/TR 22B has not been maintained in any of the PBRs.
 7. In terms Ministry of Finance (Department of Economic Affairs) Notification No. 5/7/2003- ECB & PR dated 22nd December, 2003 the employees who joined Govt. Service on or after 01.01.2004 will e governed by a New Defined Contribution Pensionshcmc. A separate PBR should be maintained in respect of the employees who joined Government Service on or after 01.01.2004 December, 2003.

HOO is advised to comply with above mentioned provisions for maintenance of PBR under intimation to audit. Other similar type of cases may also be taken into account for similar action.

TAN NO. 3

(Observation Memo No.09 Dated :29.5.2023)

Sub: Rush of Expenditure.

During the test audit of reconciliation reports for the m/o March 2020, March 2021, March 2022 & March 2023 as provided by office of CD-IX, I&FC, Sector-15, Rohini, Delhi, the budget allocation & actual expenditure of the unit is as under:

H.O.A/Major Head/Minor Head/Sub Head	BE 2021-22	Expenditure during the month	Progressive total	% of expenditure
2019-20 March 2020				
MH 2711 03 052 980027 Maintenance Drainage	70000000.00	13990529.00	63902070.00	21.89
MH 4711 03 800 990042 Other Drainage Works	11500000.00	4011038.00	9474700.00	42.33
MH -4217 60 050 95 0053Dev.of unauthorised colonies	40000000.00	9892462.00	39968935.00	24.75
MH 4225 01 789 98 00 53 Improvement of SC Basties (SCSP)	6500000.00	1591843.00	2177816.00	73.09
MH 4515 00 103 93 00 53 IDRUV village Development Board for works 82%	57400000.00	26668232.00	52740712.00	50.56

A C

MH 4515 00 789 97 00 53 IDRUV village Development Board (SCSP) 18%	12600000.00	5854002.00	11577229.00	50.56
MH 4711-01-800-93-00- 53 (Capital)-Development of Chhat Ghat	11000000.00	4521227.00	5872670.00	76.99

H.O.A/Major Head/Minor Head/Sub Head	BE 2021-22	Expenditure during the month	Progressive total	% of expenditure
2020-21 March 2021				
MH 2711 03 052 98 00 27 Maintenance Drainage Sub Head- Minor Works	63400000.00	31850935.00	63030631.00	50.53
MH 2711 03 052 98 00 02 Wages	3000000.00	975699.00	2601099.00	37.51
MH 4711 03 800 980053 Major Drainage Works	5300000.00	5220029.00	5220029.00	100.00
MH 4711 03 800 990053 Other Drainage Works	17000000.00	12023733.00	12060813.00	99.69
MH -4217 60 050 95 0053 Dev.of unauthorised colonies	74100000.00	36826277.00	73969378.00	49.79
MH 4515 00 103 93 00 53 IDRUV village Development Board for works 82%	6606000.00	6606000.00	6606000.00	100.00
MH 4515 00 789 97 00 53 IDRUV village Development Board (SCSP) 18%	1450000.00	1450000.00	1450000.00	100.00
MH 4711-01-800-93-00-53 (Capital)-Development of Chhat Ghat	4100000.00	3936443.00	3936443.00	100.00

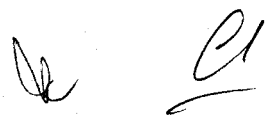
H.O.A/Major Head/Minor Head/Sub Head	BE 2021-22	Expenditure during the month	Progressive total	% of expenditure
2021-22 March 2022				
MH 4711 03 800 990053 Other Drainage Works	8500000.00	7571582.00	8007270.00	94.56

8

MH -4217 60 050 95 0053 Dev.of unauthorised colonies	370000000.00	320741651.00	369973525.00	86.69
MH 4225 01 789 98 00 53 Improvement of SC Basties (SCSP)	6000000.00	1900000.00	5980505.00	31.77
MH 4515 00 103 93 00 53 IDRUV village Development Board for works 82%	39360000.00	15678818.00	39312777.00	39.88
MH 4515 00 789 97 00 53 IDRUV village Development Board (SCSP) 18%	8640000.00	3441692.00	8629634.00	39.88
MH 4711-01-800-93-00-53 (Capital)-Development of Chhat Ghat	26800000.00	15340425.00	26760665.00	57.32

H.O.A/Major Head/Minor Head/Sub Head	BE 2022-23	Expenditure during the month	Progressive total		% of expe
2022-23 March 2023					
MH 4711 03 800 990053 Other Drainage Works	95000000.00	8857621.00	8857621.00		100.00
MH 4225 01 789 98 00 53 Improvement of SC Basties (SCSP)	6500000.00	1120831.00	2635721.00		42.52
MH 4515 00 103 93 00 53 IDRUV village Development Board for works 82%	19270000.00	11282949.00	19262304.00		58.58
MH 4515 00 789 97 00 53 IDRUV village Development Board (SCSP) 18%	4230000.00	2476745.00	4228311.00		58.58

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



TAN NO. 4

(Observation Memo No.08 Dated :29.5.2023)

Subject : Non surrender of Savings.

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

As per Rule 62(2) of GFR 2017, savings as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end of the financial year. No savings shall be held in reserve for possible future excesses/ expenditure.

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

Financial Year : 2019-20

H.O.A/Major Head/Minor Head/Sub Head	B.E. 2019-2020	Progressive total	saving	% of saving
2019-20 March 2020				
MH 4711 03 800 990042 Other Drainage Works	11500000.00	9474700.00	2025300.00	17.611
MH 4225 01 789 98 00 53 Improvement of SC Basties (SCSP)	6500000.00	2177816.00	4322184.00	66.495
MH 4711-01-800-93-00-53 (Capital)-Development of Cihat Ghat	11000000.00	5872670.00	5127330.00	46.612

Financial Year 2020-21

H.O.A/Major Head/Minor Head/Sub Head	B.E. 2019-2020	Progressive total	saving	% of saving
2021-21 March 2021				
MH 2711 03 052 98 00 02 Wages	3000000.00	2601099.00	398901.00	13.2967
MH 4711 03 800 990053 Other Drainage Works	17000000.00	12060813.00	4939187.00	29.05404 118

[Handwritten Signature]

Financial Year :2022-23

H.O.A/Major Head/Minor Head/Sub Head	BE 2022-23	Progressive total	saving	% of saving
MH 2711 03 052 98 00 01 Maintenance Drainage (Salaries)	35000000.00	24192488.00	10807512.00	30.87861
MH 4711 03 800 980053 Major Drainage Works	851000.00	0.00	851000.00	100
MH 4711 03 800 990053 Other Drainage Works	95000000.00	8857621.00	86142379.00	90.67619
MH 4225 01 789 98 00 53 Improvement of SC Basties (SCSP)	6500000.00	2635721.00	3864279.00	59.45045

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

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

TAN NO. 5

(Observation Memo No.10 Dated:30.5.2023)

Sub. Shortcomings in maintaining of Cash Book.

1. As per Rule 13 (iv) of R& P Rule, At the end of each month, Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein, the instructions contained in Section V of Chapter 2 of the General Financial Rules, 1963 should be followed. In case the verification of cash balance is not possible on the last working day of a month on account of disbursement of, monthly salary and allowances, it may be done on the first working day of the next month before making any transactions on that day. However, it is observed that no certificate verifying the cash in hand has been recorded in the cash book at the end of the month.
2. Total of balance column of cash and bank not shown/done page wise in cash book.
3. Classification of Charges / heads of account not in column no. 12 has not been shown shown in Cash Book in absence of which correctness of boking of expenditure in monthly could not be verified.
4. In cash Book when amount is withheld from the bills and shown in Cash Book, it is not mentioned that the amount is withheld for which purpose.

Needful may be done and compliance shown to audit.




TAN NO. 6

(Observation Memo No. 03 Dated :25.05.2023)

Subject: Unrealistic Estimates.

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

Sl.No.	Sub Work	Agreement No.	Estimated Amount	Tendered Amount	% above/below the EC
1.	Construction of Temporary Chhat Pooja Ghats at behind Sovereign School Sec 24 Rohini	Agt.26/2019-20	4,86,550/-	2,04,316.94/-	58.01% below The EC
2.	Construction of Temporary Chhat Pooja Ghats at Sector 16 DDA Land Sector 15 16 dividing road near Petrol Pump opposite Bansal Bhawan Rohini Delhi	Agt.31/2019-20	18,86,584/-	6,77,849.63/-	64.07% below The EC
3.	Construction of temporary Chhat Pooja Ghats of Mandir Wala Park Shiv Colony Ph II Budh Vihar Delhi	Agt.32/2019-20	3,13,882 /-	1,31,830.44/-	58.00% below The EC
4.	Construction of Temporary Chhat Pooja Ghat at DSIDC site at Badli Industrial Area Delhi 42	Agt.33/2019-20	6,22,829 /-	2,61,152.20/-	58.07% below The EC
5.	Construction of Temporary Chhat Pooja Ghat at DDA Site adjacent at Data Ram Society, Sector-18, Rohini.	Agt.34/2019-20	5,99,223 /-	2,51,254.20/-	58.07% below The EC
6.	Construction of Temporary Chhat Pooja Ghat at DDA Site Opposite B Block Sector 15 Rohini Delhi.	Agt.35/2019-20	1,91,132/-	80,275.44/-	58.00% below The EC
7.	Making arrangement for Chhat Pooja 2019 at Bhalswa Lake	Agt.36/2019-20	29,89,421/-	11,50,927.09/-	61.50% below The EC
8.	Making arrangement for Chhat Pooja 2019 on DTD Canal from Outer ring road near VIPS to Prem Bari Bridge. Outer ring road.	Agt.37/2019-20	23,83,382 /-	8,93,768.25/-	62.50% below The EC



4

9.	Making temporary arrangements for Chhat Puja Mahotsava, 2019 at bank of Delhi Tail Distributaries canal near village Badli between Ring road to Haiderpur treatment plant	Agt.38/2019-20	18,17,018/-	6,81,381.75/-	62.50% below The EC
10.	Construction of Temporary Chhat Pooja Ghat at DDA Site Adjacent to Data Ram Society Sector 18 Rohini Delhi for the year 2022.	Agt.21/2022-23	30,10,128	8,81,666.49	70.71% below The EC
11.	Making temporary arrangements for Chhat Pooja Mahotsava 2022 at banks of Delhi Tail Distributaries canal near village Badli between Ring road to Haiderpur treatment plant	Agt.22/2022-23	34,91,625	10,19,554.50	70.80% below The EC
12.	Making arrangement for Chhat Pooja 2022 on DTD Canal from C Block Ekta camp Shalimar Bagh to Prem Bari Bridge Inner ring road	Agt.23/2022-23	27,59,998	8,11,439.41	70.60% below The EC
13.	Making arrangement for Chhat Pooja 2022 on DTD Canal from Outer ring road near VIPs to C Block Ekta camp Shalimar Bagh	Agt.24/2022-23	26,97,232	8,09,196.57	70.00% below The EC
14.	Making temporary arrangements for Chhat Pooja Mahotsava 2022 at Badli Village, Sector-19, DDA Ground near Primary School.	Agt.25/2022-23	22,89,102	8,28,883.83	63.79% below The EC
15.	Construction of Temporary Chhat Pooja Ghat at DSII DC Site at Badli Industrial Area for the year 2022	Agt.26/2022-23	13,65,342	4,12,333.28	69.80% below The EC
16.	Construction of Temporary Chhat Pooja Ghat Opposite Haiderpur Badli Metro Station for the year 2022	Agt.27/2022-23	9,93,340	2,69,195.14	72.90% below The EC
17.	Construction of Temporary Chhat Pooja Ghat at DDA Site Opposite B-Block, Sector -15, Rohini Delhi for the year 2022.	Agt.28/2022-23	8,02,278	2,40,691.42	70.00% below The EC

A
C

(3)

18.	Making arrangements for Chhat Pooja Ghat 2022 from Boat Club House to Mukund Village at Bhalswa Lake 2022.	Agt.29/2022-23	45,16,022	21,67,735.72	51.9990% below The EC
19.	Making arrangements for Chhat Pooja Ghat 2022 from Bhalswa Dairy to Boat Club House at Bhalswa Lake 2022	Agt.30/2022-23	38,39,200	18,42,854.39	51.9990% below The EC
20.	Construction of Temporary Chhat Pooja Ghats at Sector-16 DDA Land Sector-15-16 dividing road, near Petrol Pump opposite Bansal Bhawan, Rohini, Delhi.	Agt.31/2022-23	48,40,048	13,91,513.80	71.25% below The EC
21.	Making temporary arrangement for Chhat Pooja 2022 at Mangey Ram Park Ext.Budh Vihar, Ph-II.	Agt.32/2022-23	15,55,917	7,46,840.16	52.00% below The EC
22.	Making temporary arrangement for Chhat Pooja 2022 at Rana Partap Park Vijay Vihar Rithala.	Agt.33/2022-23	15,04,268	5,12,955.39	65.90% below The EC
23.	Making temporary arrangement for Chhat Pooja 2022 at DDA Park near Khana Shop Vijay Vihar Phase-II.	Agt.34/2022-23	8,17,419	2,67,704.72	67.25% below The EC
24.	Construction of Temporary Chhat Pooja Ghats at behind Sovereign School Sec-24, Rohini.	Agt.35/2022-23	8,33,673	2,59,689.14	68.85% below The EC
25.	Construction of temporary Chhat Pooja Ghats in Bheem Singh Market near Pocket-I, Sec-24, Rohini	Agt.36/2022-23	8,41,515	2,80,561.10	66.66% below The EC
26.	Construction of temporary Chhat Pooja Ghats of Mandir Wala park, Shiv Colony Ph-II, Budh Vihar Delhi	Agt.37/2022-23	8,47,128	2,68,963.14	68.25% below The EC
27.	Construction of temporary Chhat Pooja Ghats in front of Prince Public School Ph-II, Budh Vihar Delhi.	Agt.38/2022-23	8,50,761	2,59,056.72	69.55% below The EC
28.	Construction of temporary Chhat Pooja Ghats of Mahadev Park, Mahadev Chowk Avantika, Sec-1, Rohini Delhi.	Agt.39/2022-23	7,32,589	3,36,990.94	54.00% below The EC

29.	Making temporary arrangement for Chhat Pooja 2022 at C-362 Block Avantika Rohini, Delhi.	Agt.40/2022-23	11,46,064	4,14,989.77	63.79% below The EC
30.	Construction of temporary Chhat Pooja Ghat at Sector-16 DDA land Rohini Delhi.	Agt.41/2022-23	7,98,311	2,74,140	65.66% below The EC
31.	Repair and renovation of Chhat Ghat at DA Block Shalimar Bagh and Income Tax colony, Pitampura in Assembly Constituency-14 for the year 2022.	Agt.42/2022-23	1,28,920	48,345	62.50% below The EC
32.	Construction of temporary Chhat Pooja Ghat near Saroj Hospital opposite DDA (Baba Wala Park) Sector-19 Badli .	Agt.43/2022-23	9,64,308	2,50,817	73.99% below The EC

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

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

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

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




(CHANDER MOHAN)
Inspecting Audit Officer
Audit Party No. 17