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**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI**

4TH LEVEL, C-WING, DELHI SACHIVALAYA:NEW DELHI

**AUDIT REPORT OF OFFICE OF EXECUTIVE ENGINEER(C), PWD B-231, CENTRAL,
HEALTH, LNJP HOSPITAL COMPLEX, DELHI FOR THE PERIOD 2019-23**

INTRODUCTION

The Internal Audit Report on the accounts of Office of Executive Engineer, PWD (Central) Health, B-231, L.N. Hospital Complex, Delhi, and Executive Engineer B-231 is also the DDO of B-234 Health project Division **for the period 2019-23** was conducted by the field Audit Party No. XI comprising of Shri Jaspal Singh , IAO/AO, Sh. Shri Ramesh Kumar, Sr. Asstt. The audit was conducted during 010 working days between 25/05/2023 to 06/06/2023.

AIMS AND OBJECTIVES

Health Maintenance Division (Central) is a Civil Maintenance Division and follows the provision of the CPWD Works Manuals and Account Code in execution of its work. The Division is engaged in maintenance of LokNayak Hospital, Govind Ballabh Pant Hospital, Guru Nanak Eye Centre, Maulana Azad Medical College, Maulana Azad Institute of Dental Sciences, ArunaAsaf Ali Govt. Hospital, Sushruta Trauma Centre, New Delhi, A&U Tibbia College, Dr. N.C. Joshi Memorial Hospital and 34 no. Delhi Govt. Dispensaries are under the jurisdiction of this Division. The Executive Engineer B-231 is also the DDO of B 234 Health Project Division (Central) and the payment of the project division are being made by the Executive Engineer B 231 HM Division (Central)

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

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

S. No.	Name of the Officer	Period	
		From	To
HOO/DDO			
1.	Sh. Ishrar Ahmad, EE	01/04/2019	22/06/2022
2.	Sh. Rajpal Singh EE	30/06/2022	31/03/2023
Cashier			
1.	Sh. Rajender Kumar	01.04.2019	30/04/2022
2	Sh. Tilak Raj	30/04/2022	31/03/2023

Expenditure of the Department for the period2019-20 to 2022-23(Amount in Lacs.)

Period	Budget Allotted	Expenditure
2019-20	7310.26	6292.12
2020-21	14768.00	11104.56
2021-22	31641.00	28668.44
2022-23	30405.30	28850.60

Vacancy Statement of regular staff as on 31.03.2019:

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1.	Group-A	01	01	0
2.	Group-B	29	17	12
3.	Group-C	15	05	10
	Total	45	23	22

Statutory Audit:

The Statutory audit of the Office of Executive Engineer (Central), PWD B-231, Central, Health, LNJP Hospital Complex, Delhi has been conducted upto 31/03/2022 by AG (Audit) Delhi.

Maintenance of Records:

The maintenance of record of the Office of Executive Engineer (C), PWD B-231, Central, Health, LNJP Hospital Complex, Delhi and health project division for the period 2019-20 to 2022-23 was found satisfactory subject to the observations made in the Current Audit Report.

PART - I**OLD AUDIT REPORT**

S.No.	Period	Details of outstanding Paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
1.	2007-09	04	00	00	04
2.	2009-14	01	01	01	01
3.	2014-17	03	01	03	02
4.	2019-19	09	04	04,07,08,09	05
	TOTAL	17	05	-	12

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/ Regularized	Balance
1.	2017-19	1	32400	00	32400
Balance recovery to be made			32400	00	32400

Current Audit Report

During the course of current audit, 20 observation Memos were issued to the Office of Executive Engineer(C), PWD B-231, Central, Health, LNJP Hospital Complex and Delhi for the period 2019-20 to 2022-23. 20 Audit Memos have been converted into 13 Audit Paras and 07 TANs.

Details of Current Recovery:

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
1	3	112320	0	112320	PARA-01
2	6	1980	0	1980	PARA-02
	Total	114300	0	114300	

Internal audit report has been prepared on the basis of information furnished and made available by the Office of Executive Engineer (C), PWD B-231, Central, Health, LNJP Hospital Complex, Delhi for the period 2019-23. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

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

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Para No-1

PART B: CURRENT AUDIT REPORT OF M-131,MRD Block, LNJP.

Para No. 01 (Ref Memo No. 10 dated 03.09.09)

SUB:- Huge extra work amounting to Rs. 1,73,75,346/-

During the test check of records of agreement of M-13, Civil Building Maintenance LNJP Hospital , Huge extra work was executed during 2007-09 without making proper estimates or calling tenders . The sanction of the competent authority as per appendix 1 (Sr. No. 33) was not obtained. Few instances are given in the enclosed annexure I.

The percentage of extra work to the tender cost was varying from 194% to 869% Hence making payment of extra work at market rate was not the economical expenditure by the Division. Had the estimate was properly estimated before the execution of work , it could have saved the government money , Moreover the sanction of the competent authority before executing the extra work was also not obtained whereas the prior approval as per section 23.2.3 of CPWD Work manual, of the competent authority is required . The reasons for making improper estimate and whereby making the payment at market rates for such a huge extra work amounting to Rs. 1,73,75,346/- (as per Annexure

-I) may be elucidated to audit.

Para No-2

Para No. 02 (Ref Memo No. 09,11 dated 03.09.09)

SUB: Deviation in schedule of quantity

As per section 23.1.2 of CPWD , Works Manual deviations beyond the limit of 10% should not be made at site without in principal approval of TS authority, Once in principal approval is obtained the total deviation (excluding initial + - 10%) shall be sanctioned by officers as per delegation of power & given at appendix.

However during the test audit of M-13 civil Building Maintenance ,LNJP It was found that huge deviation in schedule of quantity was made during 2007-08 , but the above provision was not followed by the Division . This deviations in some of the items was even ranging from 2200% to 2300% of the amount of schedule of quantity of agreement (Annexure -II) , The huge deviations in schedule of quantity shows that proper estimates were not prepared before executing the work . Reasons for such huge variations may be elucidated to audit.

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Para No. 03 (3)

Para No - 3

Para No. 03 (Ref Memo No. 12 dated 07.09.09)

SUB: Non recovery of Rs. 95444 from the contractor

The Work of construction of Kitchen block at G.B. Pant Hospital New Delhi was awarded to Sh. Jawahar Jain vide agreement No 46 Executive Engineer /PWD -II 95-96 dated 26.5.96 at a total cost of Rs. 9,54,435/- with the stipulated date of start & completion was 27.09.05 & 26.5.96 respectively. The scrutiny of record produced to audit revealed that the contractor did not complete the work as per the agreement & the work was rescinded by the Division on 22.4.1998 . As per the Arbitration award the contractor was liable to pay compensation @ 10% of the E.C. of Rs. 9,54,435/- i.e. Rs 95444/- under clause 2 of the agreement however no recovery has been made from the contractor till the end of the audit period.

Necessary actions may be taken to recover the amount from the contractor under intimation to audit.

Para No. 04 (4)

Para No - 4.

Para No. 04 (Ref Memo No. 05 dated 27.08.09)

SUB: Public works deposits.

In terms of para 15.4.1 of the CPWA Code , the balance unclaimed for more than three complete accounting years may be treated as " Lapsed Deposits " and credited to the Govt. accounts as revenue in the accounts for March every year.

A test check of the monthly accounts of the Division for the month of March 09 revealed that on account of Rs. 1,61,64,350/- was lying outstanding under the head "Public works Deposits as on March 09 as per details given in annexure-III.

It is suggested that efforts may be taken to ascertain the unclaimed amount of more than three years old and transfer them to the revenues head under intimation to audit

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Audit Party

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Para No. 05
Para No-5
Para No. 05 (Ref Memo No. 03 dated 26.08.09)

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SUB:- Non cancellation of time barred cheques.

Test check of form 51 for the month of May 2009 revealed that in Part -II of the Form -51 Cheques amounting to Rs. 17,01,416/- pertains to the period July 07 to Jan 09. As all the cheques have become the time barred the same are required to be cancelled /write off.

Necessary efforts are required to be taken under intimation to audit.

Para No. 06
Para No-6
Para No. 06 (Ref. Memo No. : 06 dated 02.09.2009)

Sub :- InfRACTUOUS exp. To the amount of Rs. 66862/- (Sixty Six Thousand Eight Hundred Sixty Two Only).

During the test check of vouchers / bills for the period 2007-09, it revealed that Division M-131, had paid for engaging Computer Operators, office assistances, plumbers & carpenter etc. on casual / daily basis. The Division had sufficient staff in Sub-divisions too, hence following payment made for engaging the daily wagers may be elucidated to audit.

C.No./Vr.No.	Amount	Nature
Vr. No. 98 23.03.09	12047	Supply of labourers, plumbers sewerman for 26 days @ 165, 165, 164 per day.
99 23.03.09	11584	-Do-
100 23.03.09	15580	-Do-
101 23.03.09	8551	-DO-
C.No. 7 05.03.09	19100	Engagement of two computer operator, one beldar and one sweeper.
	66862	

Similar type of cases may also be reviewed and action taken may be intimated to audit.

Gita Sharma
(Gita Sharma)
IAO
Party No. IX

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Annexure I

Item No.	Name of Item	Tender Cost	Total Cost	Extra Items	Estimated cost	% of extra work
25/20.7.08	Arrangement of unfiltered water supply at MAMC, Campus, New Delhi.	865273.00	2712492.00	2217595.00	361133.00	397%
38/7.08	Renovation of library at 4th floor of academic block of G.B. Pant Hospital, New Delhi	749132.00	5408363.00	4776187.00	770474.00	637%
45/7.08	Development and renovation of space provided	1083150.00	6457215.00	4818735.00	1008250.00	445%
44/7.08	Re-permission of faculty rooms (6 Nos.) i.e. providing modular furniture and chair (Three in one) for waiting patient at Maulana Institute of Dental Sciences.	1039990.00	3952372.00	3063847.00	1054272.00	295%
51/7.08	Furnishing of repairing work in old U.G. Girls Hostel and extension Girls Hostel. M/s Radha Enterprises	180239.00	1668592.00	1565837.00	198065.00	869%
56/7.08	The work A/R & M/O to G.B. Pant Hospital, New Delhi (SH: Internal and external work of old building academic block MACC Block, NRDH & ORDH - Nizam Const. Co.	506455.00	1587234.00	933145.00	984555.00	194%
Total				17378346.00		

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Annexure - II (68) C/26

Agmt. No.	S.No. of Agmt.	Item	QTY as per schdule	Actual qty of work	cost of qty schdule	Final of payment made for actual qty	% of deviation
83	1.1	1:2 (1 cement : 2 coarse sand : 4 graded stone aggregate 20mm nominal size).	7.00	44.85	12901.00	82658.00	+ 540%
	1.2	1:5:10 (1 cement: 5 coarse sand: 10 graded stone aggregate 40mm nominal size).	14.00	43.57	18048.00	56168.00	+ 211%
	7	Providing and laying glazed floor tiles 300x300mm (thickness to be specified by manufacture of 1st quality conforming to IS: 13755 of NITCO Orient, Somany, Kajaria or equivalent make in colours such as white, irony, grey, fone, red. Brown laid on 20mm thick cement mortar. 1 :4 (1 cement: 4 coarse sand) including painting the white cement mixed with pigment of joints wash white cemetrn & matching pigment etc. complete.	52.00	1230.92	24903.00	578532.00	+ 2233
45	10	Providing and placing of conference chair honour seat & back cushion finished with approved shade rehonce fabric or equivalent of cost not less than Rs. 250/- per meter.	26.00	79.00	208000.00	632000.00	+ 204%
56	4.2	Distemping with oil bound washable distemper brand and manufacture to give an even shade.	2500.00	10984.00	38750.00	170264.40	+ 339%
	4.2.1	Old work (Two or more coat)	500.00	132.53	23300.00	6175.90	(-) 73%
	1.1	12mm cement plaster of mix.					
81	1.2	1:5:10 (1 cement: 5 coarse sand . 10 graded stone aggregate 40mm nominal size)	14.00	46.53	18048.00	59984.00	(+) 232%
	2.1	Profile B	240.00	278.81	42600.00	49488.00	(+) 16%
	6	Providing and fixing 1st quality ceramic glazed tiles confirming to IS : 13753 of minimum thickness 5mm of approved make like (xx).	425.00	825.87	158653.00	308297.00	(+) 94%
	7	Providing and laying ceramic glazed floor tiles 300x300mm.	70.00	1653.57	33523.00	791894.67	(+) 2262%
20	20	Providing and fixing 18mm thick waterproof commercial black board of approved quality in tables (rack/ cub board with necessary screws etc. of approved. Quality including primary coat or unexposed surface etc. complete as per direction of Engineer-in-Charge.	1000.00	1300.00	950000.00	1235000.00	(+) 1200%

Sub: Payments of Running Account bills without the prior sanction of extra items.

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

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

Sr. No.	Agreement number	Voucher no.	Name of work	Name of Agency
1.	71/EE/BDPDB-231(N)2013-14	CV-282 dt.28/3/2014	Hospital infrastructure improvement for golden jubilee celebration in GB Pant(SH) development and maintenance of park/parking in front of main building etc.	Sh. Pradeep Kumar
2.	83/EE/BP/Divn/B-231(N) A-2312-(2013-2014)	CV-290 dt.29/3/2014	A/A to GB Pant Hospital(SH: Structural repair and gunting work in AC plant etc.	Data Kripa Enterprises
3.	08/EE/BP/Divd/B-231(N)	CV-299 dt.30/3/2014	AA/MAMC(NR)SH. Renovation of ground floor behind T.V Room connected to small flats etc.	M/s Kishan Lal sharma
4.	129/EE/BPD Div/2012-13	CV-271 dt.30/3/2013	Providing wooden wire gauge window shutter replacement of broken flooring of courtyard etc	M/s. R.K. Builders
5.	49/EE/CBMDN.131/A 1311/2012-13	CV-286 dt.31/3/2014	A/R/ &M/O L N Hospital SH:Misc repair work of new surgical block/MS office etc.	Sh. Shachin Sundriyal
6.	15/EE/CBMOM-131/2012-13	CV-297 dt.31/3/2013	A/A L N Hospital(SH: external repair of broken drainage pipe of shafts replacement of MS section windows into aluminum etc.	Sundriyal construction

Reasons for non compliance of rule provisions may be elucidated to the audit.

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PART II
CURRENT AUDIT REPORT
(2014-15 TO 2016-17)

(Ref. Audit Memo No. 04 dated: 12/01/2018)

Para No.1 : Huge extra work amounting to Rs. 2,00,47,857/-

During the test check of records of agreement of M-13, Civil Building Maintenance Division, B- 231(N) / Health Maintenance Division (Central), it has been noticed that Huge extra work was executed during 2014-15 without making proper estimates or calling tenders. The sanction of the competent authority as Per appendix 1 (Sr. No. 33) was not, obtained.

A detail of few work in which extra work has been executed is as under:-

Agmnt.	Name of Work and contractor	Estimate (Rs.)	Tender (Rs.)	Total (Rs.)	variation	% of extra
1	2	3	4	6	7 (6-4)	8
35	RCC underground Sump well in GB Pant Hospital/ Sh. Sanjeev Kumar	4642298	3350811	7263408	3912597	117%
78	Rain water harvesting structure for OGH and OVH in MAMC/ Sh. Surender Kumar	4625586	3644962	6481437	2836475	78%
92	Renovation of OT of CTVS in GB Pant Hospital/ M/S. Shyam Sunder	18672231	1239276	25691545	13298785	107%
				Total	20047857	101%

The percentage of extra work to the tender cost was varying from 78% to 117% therefore, making payment of extra work at market rate was not the economical expenditure by the Division. If estimate would have been properly calculated before the execution of work, it could have saved the government money. Moreover the sanction of the competent authority before executing the extra work was not obtained, whereas the prior approval as per section 24.1.2 of CPWD Work manual, of the competent authority is required. Reasons for making such a huge extra work amounting to Rs. 2,00,47,857/- may be informed to the audit.

The administrative approval of the client department may be obtained in such cases and shown to the audit.

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(Reference Audit Memo No.07 dated 15.01.18)

Para No.02: Irregularity in respect of contingency expenditure charged 2059 under work head (Work contingency).

As per Finance Department, GNCT of Delhi order No. F-1(9)/2015-16/Fin.Exp.-4/Infra/6277-6416 dated 22.12.2015 regarding provision of contingency and utilization, wherein it has been mentioned that 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 audit period. On the scrutiny of the records provided by the Division, it has been observed that during said period the contingency expenditure has been incurred for the purchase of office stationary, store item, cleaning of office, telephone bill, petrol bill, computer items etc. had been charged to the work contingency, which is irregular. The details of some of such cases is given as under:-

Sl. No.	C.V. No.	Date	Amount Rs.	Purpose of expenditure	Name of work for which charge to:-
1	16	07.10.2014	10000	Stationary and Misc. Items	2059(A/R & M/O) Expenditure Charged to the works
2	166	27.10.2014	4006	MTNL	-DO-
3	16	30.03.2015	10000	Hiring of mat carpets etc.	-DO-
4	129	28.10.2015	1343	MTNL	-DO-
5	04	02.03.2016	15000	Hiring of mat carpets etc.	-DO-
6	72	14.03.2016	9710	Stationary	-DO-
7	102	14.03.2016	7795	Petrol for vehicle	-DO-
8	244	30.03.2016	14868	Stationary	-DO-
9	57	06.05.2016	4399	Petrol for vehicle	-DO-
10	65	13.07.2016	7600	AMC of Photocopier	-DO-
11	07	04.08.2016	13997	Stationary	-DO-
12	38	05.09.2016	9899	Power Bank	-DO-
13	39	05.09.2016	14616	Tonner, Cartage etc.	-DO-
14	58	06.10.2016	14279	Cleaning of roof	-DO-
15	71	06.10.2016	9560	Repair of Chairs	-DO-
16	216	25.10.2016	1080	MTNL	-DO-
17	56	06.12.2016	9976	Misc. Items	-DO-
18	43	09.01.2017	9942	Stationary and Misc. Items	-DO-
19	01	04.01.2017	9908	Misc. Stationary, Printer etc.	-DO-
20	11	26.11.2017	9765	Misc. items	-DO-
		Total	1,87,743		

The expenditure charged to the work contingency may be got regularised from the Finance Department, GNCT of Delhi under intimation to the audit.

12 391
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(Ref. Audit Memo No. dated: 10/01/2018)

Para 03

Non-production of records.

The following record was not produced to the audit for the following period

2014-2017

1. Expenditure control register and bill register.
2. GAR -6 stock register.
3. Contingency Register.
4. LTC/TA/Conveyance allowance/CEA Register and bills.

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CDINESH KUMAR

(Manoj Kumar)
Inspecting Audit Officer
Audit Party No-XIII

(Sadhna Sharma)
Accounts Officer

JASPRE
Auditor

381
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PART-II
CURRENT AUDIT REPORT (2016-17 to 2018-2019)

PARA-01 Excess payment of Rs. 32400/- towards EPF for hiring of Services from M/s Manu Constructions Co. (Audit Memo No. 19 Dated: 26.02.2020)

As per EPF rules, the contributions are payable on maximum wage ceiling of Rs. 15000/- only. During the test check of records of July, 2017 to Sept., 2017 it has been observed that work of "AR & MO Dr. BSA Hospital, Sector-06, Rohini, Delhi" was awarded to M/s Manu Constructions Co. vide Voucher No. 193 dated 26.03.2018.

The agency is charging EPF @ 12% (Employee Contribution) on wages over and above Rs. 15000/- whereas as per EPF rules the contribution are payable on maximum wage ceiling of Rs. 15000/- only, hence the Division made the excess payment to the Agency. Detail of excess payment made is as under:

Period	Amount on EPF charged by the agency	No. of workers	EPF charged by the Agency @ 12% per worker	EPF to be charged @ 12% per worker (over & above Rs. 15000)	Excess payment made to agency
July, 2017	20545	03	5400	0	5400
	18132	01	1800	0	1800
	16021	01	1800	0	1800
	16667	01	1800	0	1800
August, 2017	20545	03	5400	0	5400
	18132	01	1800	0	1800
	16021	01	1800	0	1800
	16667	01	1800	0	1800
September, 2017	20545	03	5400	0	5400
	18132	01	1800	0	1800
	16021	01	1800	0	1800
	16667	01	1800	0	1800
TOTAL RECOVERY TO BE MADE					32400

Division may recover Rs. 32400/- from the above agency on account of excess payment towards reimbursement of EPF over and above Rs. 15000/- after due verification of facts and figures under intimation to Audit. Similar type of other cases may also be got reviewed.

PARA-02 Irregular expenditure on deployment of Computer Operator without approval of competent authority. (Audit Memo No. 10 Dated: 21.02.2020)

During the test check of Agreement No. 25/EE/HMD(N)/2017-18 of Division revealed that Computer Operator was deployed for the work "AR & MO to non-residential building of SRHC hospital, Narela, Delhi" was awarded to M/s Bhagwati

B. K. Singh *A* *K*

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Prasad during 2017-18" in addition to the sanctioned and filled up posts. The following observations are made in this regard:

1. No approval from the competent authority had been obtained for deployment of such additional personnel. Expenditure incurred on the deployment of Computer Operator un-authorizedly aggregated to Rs. 129335/- during the audit period.
2. The entire expenditure incurred on the deployment of Computer Operator was deployed for the work " was charged to work "AR & MO to non-residential building of SRHC hospital, Narela, Delhi" was awarded to M/s Bhagwati Prasad during 2017-18" is irregular as expenditure cannot be treated as part of annual maintenance work expenditure.

Division may get ex-post facto approval of expenditure incurred on this account from the Finance Department, GNCT of Delhi under intimation to Audit.

PARA-03 Office expenditure charged to works. (Audit Memo No. 12 Dated: 24.02.2020)

Para-15
During the test check of vouchers relating to works for the audit period 2017-19, it was observed that various expenditures were debited to various works but are of the nature of office expenditure. Such expenditures are given below:

S. No.	CV No. and date	Item	Name of work	Firm	Amount
1.	302, 1, 28.07..2018	Fevicol, stamp pad, fevi stick, pencil cell, marker, flag strip, hi-lighter, fluid pen etc.	AR & MO to Bhagwan Mahavir Hospital, Pitampura, Delhi	Shiv Shakti Stationer	3551
2.	303, 30.07.2018	Wireless keyboard and mouse, wireless mouse	AR & MO to Dr. BSA Hospital, Rohini, Delhi	Network Infotech	3322
3.	305, 30.07.2018	Replacement of power supply in printer, cable D-link, Connector etc.	-do-	Network Infotech	5192
4.	130, 13.07.2018	Internet connection charge	AR & MO to LN Hospital, ND	Krishtel Internet Services Ltd.	2407
5.	137, 13.07.2018	06 Metal Pen drive 32 GB	AR & MO to Bhagwan Mahavir Hospital, Pitampura	Tendon Electronics	4875

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361
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6.	163, 13.07.2018		Digital photocopier machine model Toshiba-e-Studio-160	AR & MO to SGMH, Mangol Puri, Delhi	Frank Copier Pvt. Ltd.	7080
7.	147, 21.03.2018	13/1,	Quickheal Antivirus Total Security	AR & MO to M.V. Hospital Pooth Khurd, Delhi during 2017-18	Shivam Computers International	1416
8.	148, 28.02.2018	1(2),	Complaint diary, complaint register, T&P Register, Pilot Pen, Photocopy paper	AR & MO to MAMC, New Delhi dg. 2017-18	D.K. Traders	1120
9.	151, 22.03.2018	1(v),	Running bills form, Pencil, white tag, office file cover, duster, stapler pin, fluid pen, ruled register, worker diary	AR & MO to SGM Hospital Mangol Puri, Delhi	Neeru Enterprises	1891
10.	152, 22.03.2018	1/3,	Brown type, ruled register, pencil, ball pen, file cover etc.	AR & MO Residential qrs., Doctor's hostel and Nurses Hostel at Dr. BSA Hospital at Sector-06 Rohini, Delhi	Neeru Enterprises	1906
11.	152, 22.03.2018	1(4),	Harpic, Dak Pad, All out, Hit etc.	-do-	-do-	1995
12.	107, 13.03.2018	1(vi),	64 GB pen drive	AR & MO to SGM Hospital, Mangol Puri, Delhi	Arun Electronics and Computer accessories	1400
13.	107, 13.03.2018	1(ix),	Replacement of power adaptor in AIO desktop computer	-do-	Network Infotech	1180
14.	110, 1/1, 09.11.2017		Ruled register, highlighter, coloured flag, task register, EL form, TS register etc.	AR & MO to BJRM Hospital, Jahangir Puri, Delhi	Neeru Enterprises	1861
15.	110, 1/2, 09.11.2017		PBR, Peon Book, Pay bill form, all out refill	-do-	-do-	1756

The above expenditure may be got regularized from Finance Department alongwith the review of similar types of other cases under intimation to Audit.

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PARA-04 Non-completion of works.(Audit Memo No. 06 Dated 20.02.2020)

Section 29.1 of CPWD works Manual stipulates that the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor and work should be proceeded with all due diligence on part of the contractor throughout the stipulated period of the contract. Further Section 29.4(2) the extension, in order to be binding, will have to be by the 'agreement' of the parties, express or implied.

Test check of records revealed that the following works were not completed till date although their stipulated period of completion is over.

Sr. No.	Sr. No. of Agreement Register	Name of work	Stipulated Date of start	Stipulated date of completion	Delay in days (20.02.2020)
1.	01	AR & MO GNEC ND, (SH: Upkeeping and monitoring of service of GNEC and providing & Service of Computer etc.	13.04.2017	12.10.2017	861 days
2.	26	A/A to MAMC ND (SH: Renovation of Museum of Anatomy in MAMC ND)	22.07.2017	12.10.2017	861 days
3.	34	AR & MO to various Hospital under Health Maint. And Circle, PWD ND (Upkeeing and maint. Of services of LN Hospital Complex, GB Pant Hospital, MAMC, ArunaAsaf Ali, Govt. Hospital and associated dispensaries	01.09.2017	31.08.2018	538 days
4.	50	Execution of various retrofitting work for implementation of work disabilities at under Accessible India Campaign (Sugamya Bharat Abhiyana), GB Pant Hospital, GNEC Hospital, MAMC ND	23.09.2017	21.03.2018	687 days
5.	51	A/A to MAMC, ND. (SH: Renovation and upgradation of forensic medicine, PF fal- ceiling in corridor of Deptt. Of Bio Chemistry c/o SPS Type staff room in mortuary & P/F stainless steel.	29.09.2017	27.12.2017	785 days
6.	53	Repair and renovation of Drug Control cell and modifications to make premises accessible for physically challenged person in Tibbia College and Hospital Karol Bagh, ND	09.10.2017	07.01.2018	774 days
7.	61	Purchase demolishing and dismantaling of BSES room near boiler house at LN Hospital, ND	28.10.2017	16.11.2017	826 days

24/10
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8.	77	AR & MO to various Hospital under Health Maintenance Zone PWD Delhi (SH: Pdg. Various services (unskilled & Semiskilled such as clerical, data entry operator.	21.12.2017	20.12.2018	428 days
9.	84	A/A to GB Pant Hospital, ND. Reno. Of auh. Vibration block for EM at ground floor Academic block	28.01.2018	27.05.2018	634 days
10.	98	A/A to GNEC New Delhi (SH: Repair and additional alteration work as Security Guard room	27.02.2018	26.02.2019	359 days
11.	27 (2018-19)	AR & MO MAMC New Delhi (SH: Arresting of extensive seepage / leakage at Toilet at N.CH, NGH PG Men's Hostel, Old Boys Hostel & Type V qtrs.. & water proofing treatment at NBH at Deptt. Canteen at MAMC)	29.06.2018	27.08.2018	542 days
12.	41	A/A to L.N. Hospital New Delhi. (SH: Renovation of work shop at LokNayak Hospital, New Delhi.	06.08.2018	03.11.2018	474 days
13.	42	A/A to LN Hospital ND (Renovation work of Gynaecology 2 nd floor near new burn nursery at LN Hospital)	04.08.2018	01.11.2018	476 days
14.	44	A/A to LN Hospital ND (SH: Additional Alteration for beautification of man entrance of OT Block at LN Hospital, ND)	10.08.2018	07.11.2018	470 days

From the above records, it is evident that the above works have not been completed till date. Division may take appropriate action to complete the above works under intimation to Audit.

PARA-05 Releasing of irregular payment on account of non-approval of Deviation Statement. (Audit Memo No. 14 Dated: 25.02.2020)

During the test check of B-231, it has been noticed that the following payment were made without the approval of Deviation Statement from Competent Authority.

Sr. No.	Name of work	Agreement no.	Date of final payment	Deviation Amount	Amount withheld	Remarks
Amount withheld for want of approval from Superintendent Engineer						
1.	AR & MO to GB Pant Hospital (SH: Essential repair work in Type-1 qtrs. NRDH & ORDH)	62/EE/HMDC/2016 -17	17.03.2018	423377	21000	Deviation statement -III not approved by SE Office

331

9/12

2.	A/A to MAMC, New Delhi (SH: providing and fixing cub board shutter and kitchen counter in 84 nos. Type III Qtrs. At Mirdard land	114/EE/HMD/Central 2016-17	12.03.2018	887305	44000	Deviation statement-III not approved by SE office.
3.	A/A to MAMC New Delhi (SH: Renovation of old cyber café, repair to OGH and PWD store & electricity plant area)	117/EE/HMD/Central 2016-17	12.03.2018	695398	34700	Deviation statement-III not approved by SE office.
4.	A/A to MAMC New Delhi (SH: C/o Rain water harvesting structure for P.G. Men's New Boys Hostel, New Girls Hostel, Type-V & Type-VI 19trs..	54/EE/HMD M-231(N)/ 2016-17	16.03.2018	444621	22200	Deviation statement-III not approved by SE office.
5.	A/A to MAMC, New Delhi. (SH: SPS type additional room for type-1 qtrs. At MAMC Campus)	10/EE/BPD B-231(N)/ 2014-15	14.12.2018	1173315	50000	Deviation statement-III not approved by SE office.
6.	A/A to LN Hospital, ND (SH: Construction of General Store in basement of OPD Block)	69/EE/HMD/Central 2016-17	13.11.2017	326050	16500	Deviation statement-III not approved by SE office.
7.	A/A to LN Hospital, ND (SH: Providing & fixing fire check doors and other fittings in existing fire door at various location in LokNayak Hospital.)	76/EE/HMD (Central) / 2017-18	19.01.2019	2710169	130000	Deviation statement-III not approved by SE office.
Amount withheld for want of approval from Chief Engineer						
8.	A/A to LN Hospital, ND (SH: Providing & fixing fire check doors and other fittings in existing fire door at various location in LN Hospital.)	76/EE/HMD (Central) / 2017-18	19.01.2019	1971020		Deviation statement-IV not approved by CE office.

321

44

9.	A/A to MAMC New Delhi (SH: Renovation of old cyber café, repair to OGH and PWD store & electricity plant area)	117/EE/HMD/Central 2016-17	12.03.2018	794568	39700	Deviation statement-IV not approved by CE office.
10.	A/A to MAMC New Delhi (SH: Rain water harvesting structure for P.G. Men's New Boys Hostel, New Girls Hostel, Type-V & Type-VI 20trs...)	54/EE/HMD M-231(N)/ 2016-17	16.03.2018	507408	25370	Deviation statement-IV not approved by CE office.
11.	A/A to MAMC, New Delhi (SH: -providing and fixing cub board shutter and kitchen counter in 84 nos. Type III Qtrs. At Mirdard land)	114/EE/HMD/Central 2016-17	12.03.2018	171110	8500	Deviation statement-IV not approved by CE office.

Executive Engineer may take ex-post facto sanction of Deviation Statement from Competent Authority i.e. S.E./C.E. office under intimation to Audit.

PARA-06 Installation of GPS system.(Audit Memo No. 22 Dated: 14.02.2020)

As per order No. 2/559/2018/CT-III/GAD/9023 dated 10.09.2018 issued by General Administration Department for stopping the misuse of Government / Government hired private vehicles, it has been provided that All vehicles have GPS in place before 30th September, 2018, however on scrutiny of audit it has been revealed from the records provided by the Division that GPS system has not been installed in the following vehicles till date:

Sr. No.	Vehicle No.	Vehicle attached with
01	DL 1ZA 8860	AE-7 (Remodeling of 94 Nos. dispensary)
02	DL 1ZC 4414	Executive Engineer HMD (Central)

Executive Engineer of the Division may get install GPS System in the above mentioned hired vehicles under intimation to Audit.

PARA-07 Non revalidation of FDR/Bank Guarantees.(Audit Memo No. 04 Dated: 19.02.2020)

During the course of audit of Valuable Register maintained in PWD Division, B-231, it has been observed that the validity of a number of FDR/Bank Guarantees, submitted by contractors, has already been expired and the Division has not made any efforts to get these FDR/Bank Guarantee revalidated as per detail given hereunder. Similar types of other cases may also be reviewed and actions may be taken either to revalidated these FDR/PG or refund them to the concerned firms if the purpose of holding these PG has been fulfilled

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S. No.	Sl. No of valuable Register	Name of agency	No. of FDR/BG	Amount of Valuable FDR/BG	Date of expiry of validity of FDR/BG
1.	1140	Mohd. Aftab			
2.	1143	M/s Shree Vishnu Steel works	0995951 0871800	33000 34400	12.09.2017 19.09.2017
3.	1167	M/s De Bono Flexiom (I) Ltd.	0127717	194141	21.04.2017
4.	1192	Mohd. Arif	6484243	15900	
5.	1204	Sh. Viney Shankar	045999	20000	14.06.2017
6.	1208	M/s ChaharContn.	92358	38000	23.04.2017
7.	1213	Anup Enterprises	920365	44800	18.05.2017
8.	1222	M/s Friends Detective Security Services	994825	33200	27.02.2018
9.	1235	Anup Enterprises	920375	133200	21.08.2017
10.	1246	Anup Enterprises	920380	80200	14.03.2018
11.	1253	DivakarSinghal	206616	90000	23.03.2019
12.	1286	Mohd. Javed	641888	45200	26.03.2018
13.	1311	Shyam Sunder Tyagi	26/2017	312500	01.06.2018
14.	1319	Krishna Constn.	319460	1665000	31.12.2017
15.	1351	Shyam Sunder Tyagi	43/2017	50958	28.11.2018
16.	1353	-do-	44/2017	935082	26.12.2017
17.	1362	M/s Friends Detective Security Services	474568	70000	26.03.2018
18.	1365	DurgaConstn. Co.	335487	76000	16.09.2017
19.	1378	M/s N.P. Engineering Associates	061010	112000	21.03.2018
20.	1383	M/s MadhuConstn.	255551	34520	26.10.2018
21.	1426	M/s DeliteHitech furniture (Pvt.) Ltd.	0084034	67401	13.01.2018 12.07.2018
22.	1468	Mohd. Aftab	0912202	26200	
23.	1605	SabirAlam	1493578	103800	01.03.2019
24.	1664	Active Group Securities	1479423	37500	17.11.2018 02.02.2019

Action may be taken either to revalidate the above FDR/PG or refund them to the concerned firms if the purpose of holding the FDR/PG has been fulfilled and similar types of other cases may also be reviewed under intimation to Audit.

PARA-08 Heavy outstanding balances under deposits.(Audit Memo No. 01
Dated: 18.02.2020)

During test check of monthly account (Form-79) of Ex. Engineer, B-231 for the month of March, 2019, it was observed that an amount of Rs. 9.97 crore was lying outstanding under the head "Public Works Deposits" as detailed below:

Classes of deposits	Amount as on 31.03.2019
Civil Deposits - Security Deposits (Part II)	26807861
Civil Deposits - Public Work Deposits (Part III)	28098006
Civil Deposits - Other Deposits (Part V)	44834321
Total outstanding as on 31.03.2019	99740188

Heavy accumulation under Part-II of Rs. 2.68 crore was indicative of non review of Deposit Register at Divisional Level from time to time. This should now be

301 ✓
49

reviewed and all deposits more than three years old where refund is due be credited to Revenue.

Accumulation of Rs. 2.81 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. 4.48 crore under Part-V, Other Deposits was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

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

PARA-09 Non production of record. (Audit Memo No. 11 Dated: 21.02.2020)

Following record has not been produced before the audit for scrutiny:

- 1. GPF ledger.
- 2. List of unserviceable/condemned items
- 3. Liveries A/c.
- 4. Valuable Register

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Rahul
A.S.O.

(DINESH KUMAR)
Inspecting Audit Officer
Audit Party No. XIX

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

TAN-01 Unrealistic Estimates. (Audit Memo No. 02 Dated: 18.02.2020)

During the test check of records of office of Executive Engineer, PWD Division B-231, (Central) Health, LNJP Hospital Complex, Delhi, for the period 2017-18 to 2018-19, it has been noticed that there is huge variation between the estimates and the tendered amount. A few instances are as under:

Sr. No.	Sr. No. of Agreement Register	Name of work	Estimated Amount (In Rs.)	Tendered Amount (In Rs.)	Variation in %age
	2017-18				
1.	12	A/R & MO MAMC, New Delhi. SH: Internal finishing of Pathology Block Academic Block OGH Guest House, Central Library, Misc. Repair work at MAMC.	9294500	3904619	(-) 57.99
2.	13	AR & MO MAMC, New Delhi. SH: Internal finishing & repair of Type V, Type VI, Type I, Pump room and mortuary.	9294913	4093480	(-) 55.96
3.	15	AR & MO MAMC New Delhi SH: Application of store strengthen and water repellent coating on external façade at MAIDS Building	2232690	1072808	(-) 51.95
4.	18	AR & MO MAMC @ New Delhi SH: Internal finishing & other msic repair of work of OBH, NBH & PC Mem. Hostel at MAMC.	9353219	4106063	(-) 56.10
5.	36	AR & MO to Aruna Asaf Ali Govt. Hospital. SH: Repairing of Seepage exterior and interior white washing	1259532	555706	(-) 55.88
6.	39	AR & MO MAMC New Delhi SH: External finishing & repairing old Boys Hostel, Warden floor, department canteen building	4328666	1991619	(-) 53.99
7.	56	AR & MO to G.B. Pant Hospital, New Delhi SH: Internal finishing and repair work in stair case and rooms	969660	348108	(-) 64.10
9.	87	A/A to GNEC N.D. SH: Remolding of squint & pediatric orthopedics clinic in OPD Block	5294175	2620617	(-) 50.50
10.	94	AR & MO MAMC New Delhi. SH: Internal and external finishing and Misc. repair of B.L. Tanaji Block, L.N. Hospital	4251769	1872054	(-) 55.97
11.	95	AR & MO MAMC (NR) New Delhi. SH: Internal finishing of Academic Block, Pathology Block, OGH Guest House & Central library at MAMC	3709764	1477599	(-) 64.17
12.	2018-19 02	AR & MO LN Hospital, ND. SH: Internal finishing of PG Women Hostel, OT Block, Special ward, ortho block casualty Block, Deptt. Canteen, Sub-station Laundry at LN Hospital	9794535	2940319	(-) 69.98
13.	03	AR & MO LN Hospital, ND SH: Internal finishing of Surgical Block, MS Office Children ward, Burn Ward, New OPD, SKIN ward New Medical Block.	9284713	2622818	(-) 71.75

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14.	04	AR & MO MAMC New Delhi (SH: Mechanized cleaning.	1989749	1889492	(-) 50.40
15.	10	AR & MO to MAMC New Delhi. SH: Running & maintenance of chlorine through chlorine closing system for water supply at all location in MAMC	681741	330508	(-) 51.52
16.	11	AR & MO to GB Pant Hospital ND. SH: Running maintenance chlorine through chlorine for water supply at all locations in GB Pant Hospital.	754221	350487	(-) 53.53
17.	13	AR & MO LN Hospital, ND. SH: External finishing of New Surgical, MS Office	7242663	2390315	(-) 66.99
18.	21	AR & MO LN Hospital ND. SH: External finishing of women Hostel, OT Block Special ward, Ortho Block, Casualty Block.	4628373	1434333	(-) 69.01
19.	53	AR & MO LN Hospital, New Delhi. SH: Maintenance of Computer, Printer, UPS Scanner and FAX Machine in various sub-division offices under the jurisdiction of O/o I/C Zonal Office & Circle Office.	418048	101377	(-) 75.75%

The above details of work awarded much below the estimated cost which shows that estimates were prepared casually & no proper attention was given to made estimates more realistic basis. Reasons of the above may be elucidated to Audit.

TAN-02 Rush of expenditure. (Audit Memo No. 03 Dated: 19.02.2020)

During the test Audit of reconciliation reports for the month of March, 2018 & March, 2019, the budget allocation & Actual expenditure of PWD Division B-231 for the above period in the following heads is as under:

Head of Account	Revised estimate	Expenditure during March	Total Expenditure	%age of expenditure in March
2017-18				
2210- MAM College Building	85000000	34290125	77693439	44.14%
2210-107627- NC Joshi Hospital	1000000	679706	994902	68.32%
2216- Maint. & Repair	50000000	11568987	23446307	49.34%
2216- Rent Rates & Taxes	5000000	2400000	4945432	48.53%
2018-19				
4210- upgradation of existing building dispensaries	115000000	60108054	60108054	100%
2210- MAM College Building	100000000	50275302	99736302	50.41%
2210- Renovation of Ayurvedic & Unani Tibbia College	10000000	4094976	7483806	54.71%

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It has been observed that heavy expenditure in the above heads in the month of March, 2018 & March, 2019 was booked. Department is advised to incur the budget proportionately in future under intimation to Audit.

TAN-03 Slow progress of works leading to missing the deadlines for completion of work.(Audit Memo No. 05 Dated:19.02.2020)

Test check of Agreement register of PWD Division B-231 revealed that progress of some of the works during the audit period was very slow and missed the stipulated date of completion by 06 to 23 months. Details of some of the works are given below for reference:-

S. No.	Name of the work	Name of the contractor	Stipulated date of start	Stipulated date of completion	Actual Date of Completion	Delay in Months (approx.)
1.	AR & MO G.B. Pant Hospital, New Delhi. (Development of surrounding area of sub-station repair work of flooring in basement stair case & boundary wall and P/F wire fencing on boundary wall at Dhobi Ghat External finishing staff qtrs. Behind GB Pant Hospital. (2)	M/s Sikand Associates	13.04.17	11.06.17	20.01.18	07
2.	A/A to MAIDS New Delhi. SH: Providing and fixing fire check door in MAIDS (5)	Sh. Wakeel Ahmed Siddique	17.04.17	16.05.17	15.01.18	08
3.	A/A to LN Hospital New Delhi of 2016-17 (SH: renovation of toilets block replacement of drainage for removing of seepage in surgical block and renovation of toilets (6)	M/s National Builders	21.05.17	18.08.17	05.02.2018	06
4.	A/A to LN Hospital ND. (SH: Repair of ward 19A & 19B and child development centre) (7)	M/s B.M. Gupta & Sons	21.05.17	04.07.17	23.01.18	07
5.	A/A to MAMC (R) New Delhi. SH: Construction of RCC underground water storage tank of 5 lac litre capacity in MAMC (11)	M/s National Builders	15.06.17	14.10.17	09.09.19	23
6.	AR & MO G.B. Pant Hospital, ND. SH: Rehabilitation work for column on front portion and other area of A-Block and other repair work (21)	Sh. MohdArif	13.07.17	19.09.17	25.04.18	07
7.	A/A to LN Hospital, New Delhi (SH: Renovation of Deptt. Of Nephrology and HDCC Ground Floor of New Medical Block (48)	M/s Aslam Builders	29.09.17	27.12.17	15.05.19	17
8.	A/A to GNEC Hospital ND (SH: Providing and fixing fire check door in GNEC Hospital. (52)	M/s Shyam Sunder Tyagi	8.10.17	06.12.17	20.06.18	07

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9.	A/A to L.N. Hosital No. 2 (SH: Construction of Registration counter repair of shed and other misc. work in X-ray deptt. (55)	M/s Aar Kay Builders	13.10.17	11.11.17	28.02.19	16
10	A/A to GB Pant Hospital (SH: Pdg. & fixing flooring and cupboard of room No. 501, 502, 503, 507, 508, 510, 511, 512, 513 & renovation of toilet in deptt. Of Neurology (67)	M/s Thakur Constn.	10.11.2017	08.02.18	05.09.18	07
11.	AR & MO A&U Tibbia College & Dr. NC Joshi Hospital, Karol Bagh, ND (SH: Sweeping / cleaning and disposal of malba from A&U Tibbia College & Dr. NC Joshi Hospital, Karol Bagh. (80)	Sh. Mohd. Arif	08.01.18	07.01.19	22.07.19	06
12.	AR & MO to GNEC New Delhi (88)	M/s Elevate Constn.	03.02.2018	19.03.2018	03.10.18	06
13.	Repair and renovation of boundary wall in girls hostel, Plg ground & Nurse Hostel at Tibbia College Karol Bagh, ND (91)	Sh. Burhanuddin	12.02.18	12.05.18	04.01.19	08
14.	A/A to G.B. Pant Hospital, ND (SH: Renovation of ward No. 12)(97)	M/sAar Key Build.	27.02.18	27.05.18	10.10.19	16

It is suggested that the work may be finalized within the stipulated period of time in future.

TAN-04 Performance / output of the Division. (Audit Memo No. 07 Dated: 20.02.2020)

PWD division B-231 follows the provision of the CPWD manual and account code in the execution of its work. These manuals provide for exercise of various checks and control to ensure economy, efficiency and effectiveness in PWD Projects. An evaluation of the level of compliance with these provisions indicated the following observations:-

As per CPWD Manual Section 29.1(1) at the time of issuing NIT 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 and as per 29.1(2) the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor. Section 29.1(3) further specified that the work shall throughout the stipulated period of the contract be proceeded with all due diligence (time being deemed to be in the essence of the contract) on the part of the Contractor. During the scrutiny of entries made in the Agreement registers for the period 2017-19 it has been observed that percentage of works completed within time in above divisions is very negligible as detailed below:

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Period	Total no. of Agreement undertaken	Completed within stipulated / agreed time	Percentage completed within time of works
2017-18	109	82	75
2018-19	121	80	66

In accordance with Section 29.1.1 of the CPWD Manual the tender accepting authority shall review the progress of work each month with all the concerned disciplines including the contractor. In view of the position of pendency of works as pointed out above the factors affecting the progress may be identified and remedial measures taken wherever required.

From the above records, it can be seen that a number of works awarded by the Division are still pending for completion which defeats the purpose of the execution of the works itself. Immediate steps may be taken to complete the works under intimation to Audit. Similar cases for the remaining years may be reviewed and action be taken as per the provision of the agreement as well as CPWD Manual.

TAN-05 Withheld of Security Deposit. (Audit Memo No. 08 Dated: 20.02.2020)

During the course of audit of Cash Book of PWD B-231, it has been observed that a number of security deposits deposited by contractors against different works have been withheld for more than approx. 11 to 32 months by the Division. Some of the cases are as under:

S. No.	Name of Contractor	CV No. with date of withheld of security deposit	Amount of Security Deposit (in Rs.)
1.	M/s Delite Hi-tech furniture Ind. (P) Ltd.	177, 16.05.2017	17361
2.	Pradeep Kumar	286, 20.05.2017	36582
3.	Shiva Constn. Co.	418, 23.05.2017	55495
4.	Sundriyal Constn.	504, 25.05.2017	19026
5.	Pankaj Gureja	39, 06.11.2017	20306
6.	Aslam Builders	214, 28.11.2017	39298
7.	Sri Krishna Constn.	08, 05.12.2017	121459
8.	Mohd. Arif	214, 30.12.2017	25812
9.	M/s I.Kumar & Co.	56, 07.02.2018	45492
10.	M/s S.S. Tyagi	109, 13.02.2018	44575
11.	Aslam Builders	67, 12.03.2018	158185
12.	-do-	68, 12.03.2018	115910
13.	-do-	196, 26.03.2018	46609
14.	-do-	197, 26.03.2018	38782
15.	Nurul Haq	310, 30.03.2018	20206
16.	Jabir Hussain	455, 30.03.2018	21905
17.	R.K. Builders	459, 30.03.2018	22709
18.	Harsh India Pvt. Ltd.	460, 30.03.2018	30003
19.	M/s S.S. Tyagi	466, 31.03.2018	53177
20.	Ramesh Kumar-II	482, 31.03.2018	18681

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Division may take appropriate action to refund the above security deposits to the concerned firms if the purpose of holding has been fulfilled and similar types of other cases may also be reviewed under intimation to Audit.

TAN-06 Unfruitful expenditure on advertisement due to fore-closure of work. (Audit Memo No. 18 Dated: 26.02.2020)

The CPWD Manual vide Section 15.1 (2) stipulates that before approval of NIT it is desirable to have availability of clear site, funds and approval of building plans from local bodies. During the test check of files of agreement of B-231, Delhi, it was observed that the division has awarded the work to the contractor as detailed below:

Sr. No	Name of work	Tendered Cost of work	Stipulated date of start	Completion date	Agreement No.	Date of fore-closure	Name of contractor
1.	A/A to GB Pant Hospital, New Delhi. (SH: Renovation of EM Lab & C/o temporary rooms for EM/UPS/ Chiller including provision of anti-vibration block for EM at ground floor Academic block.	4370465	28.05.2017	24.09.2017	10/EE/HMD/Central / 2017-18	17.11.17	M/s Shyam Sunder Tyagi

The work was not started and fore-closed by the Division under clause 3A of the agreement. The audit is of the opinion that awarding of above work is without ensuring the requirement of user department. It is suggested that the NIT may be called after ensuring the conditions mentioned in section 15.1.(2) of CPWD Manual.

TAN-07 Physical Verification of Stock Register. (Audit Memo No. 13 Dated: 24.02.2020)

Scrutiny of MAS stock registers maintained in the sub-divisions, it is observed that physical verification of Stock Register was not done. Whereas as per GFR Rule, 213 -

1) Physical verification of Fixed Assets: The inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account.

2) Verification of Consumables: A physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any,

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shall be recorded in the stock register for appropriate action by the competent authority.

3) Procedure for Verification: (i) Verification shall always be made in the presence of the officer, responsible for the custody of the inventory being verified.

ii) A certificate of verification alongwith the findings shall be recorded in the stock register.

iii) Discrepancies, including, shortage, damages and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with provision given in Rule 33 to 38 and Rule 214. Buffer Stock: Depending on the frequency of requirement.

TAN-08 Improper maintenance of Service Books. (Audit Memo No. 15
Dated: 25.02.2020)

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

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

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

(2) Re-attestation of Bio-data

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

(3) Home Town

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

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

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

A. Patel

221
41

Details of some of Staff whose retirement is within 5 years

S. NO.	NAME OF THE OFFICER / OFFICIAL	DATE OF RETIREMENT
1.	Ramesh, Beldar	31.08.2020
2.	Dharamraj, Beldar	31.03.2021
3.	Danvir Sharma, P.O.	30.11.2021
4.	Dharamvir, P.O.	31.05.2022
5.	Bhoop Singh, P.O.	30.06.2022
6.	Bangali, Beldar	30.06.2022
7.	Suresh, Meson	31.08.2022
8.	Ramdhan, Beldar	30.11.2022
9.	Sukhpal, Beldar	30.11.2022

Necessary steps be taken to remove the above discrepancies under intimation to Audit.

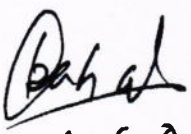
TAN-09 Improper maintenance of Pay Bill Registers. (Audit Memo No. 17 Dated: 26.02.2020)

During the test check of the PBRs maintained by the Office of Executive Engineer, PWD, B-231 (Central) Health, LNJP Hospital Complex Delhi for the Audit period 2017-19 following irregularities have been noticed :-

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

Necessary steps be taken to remove the above discrepancies under intimation to Audit.

10/03/2020
(DINESH KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XIX

M. S. 
A.S.D.

PART II
CURRENT AUDIT REPORT
(2019-2023)

Para 1 - Subject: Recovery of Cycle (maintenance) Allowance (Rs. 1,12,320/-) (Audit Memo No. 3 dated 25.05.2023)

As per implementation of the 7th Central Pay commission, the rates of cycle (maintenance) Allowance were revised @ 180/- per month subject to the following conditions:-

The official concerned maintains and uses his own cycle for official journey.

The Cycle (maintenance) Allowance under these orders shall be granted by the sanctioning authority for a period not exceeding two years at a time and its continuance shall be reviewed sufficiently in advance of the expiry of such period and further department should also make a review of the posts under the control and decide the posts for which the cycle (maintenance) Allowance should be sanctioned. The allowance may be sanction with reference to the posts and not to the individual incumbents.

During the test check of PBR, it has been noticed that the Cycle (Maintenance) Allowances are being paid to the following staff without review of the posts under the control of the department which is violation of the said order:-

S.No	Name of the official	Period	Amount @ per month	Total Recovery to be made
1	Sh. Lal Singh Beldar	April 2019 to March 2023	180/-	8640
2	Sh. Raj Dev Sha Beldar	April 2019 to March 2023	180/-	8640
3	Sh. Sukhpal Carpainter	April 2019 to March 2023	180/-	8640
4	Sh. Daya Chand Beldar	April 2019 to March 2023	180/-	8640
5	Sh. Dharambeer Plumber	April 2019 to March 2023	180/-	8640
6	Sh. Zile Singh Carpenter	April 2019 to March 2023	180/-	8640
7	Sh. Ramdhan Beldar (April 2019 to March 2023	180/-	8640
8	Sh Tribhuvan Nath Beldar	April 2019 to March 2023	180/-	8640
9	Sh. Sher Singh Carpeter	April 2019 to March 2023	180/-	8640
10	Sh. Panch Ram Beldar	April 2019 to March 2023	180/-	8640
11	Sh. Satbir Singh Beldar	April 2019 to March 2023	180/-	8640

12	Sh. Mohan Singh Beldar	April 2019 to March 2023	180/-	8640
13	Sh. Kanwar Singh ,Beldar	April 2019 to March 2023	180/-	8640
			Total	112320

Department authorities may recover the above amount of Rs. 112320/- from the above officials after due verification of figures and facts under intimation to the Audit or to review of the posts under the control of the department and decide the posts for which the cycle maintenance allowance should be sanctioned as per the order of the cycle Allowance dated 14th July 2017. Similar other cases may also be reviewed under intimation to Audit and period earlier to Audit period may also be reviewed at the level of the HOO/DDO under intimation to the Audit.

Para 2 - Subject: Short recovery of Water Charges of Rs.1980/- (Audit Memo No. 6 dated 25.05.2023).

As per Order No. 18011/2/2015-Pol.III dated 29/07/20 rates of license fee and water charges of Residential Accommodation were revised w.e.f. 01/07/2020 in respect of departments like Delhi Police, Directorate of Training and Tech. Education, Hospital, Dte. Of Social Welfare, PWD Enquiry Office and other departments, which have departmental pool accommodation at their disposal, were also required to follow and execute aforesaid revised rates of license fee at their own level and ensure that the latest license fee payable by the allottees is levied and collected as per the above order and water charges w.e.f. 01/07/2017 will remain same as on 01/07/2012 and the rate of water charges for Delhi Govt. General Pool Accommodation for Type II was Rs. 196/- Per Month

During the course of audit and scrutiny of records for the period 2019-22, it has been observed that Water Charges are not being recovered at the prescribed rates in respect of below mentioned official

The detail of short recovery of is as under:

License fee

Name of the official	Period	License fee recovered by the Division	License fee to be recovered	Recovery to be made
Sh. Sher Singh , Carpenter	01/07/2020 to 31/03/2023	310/-	370/-	60x33=1980/-
Total				1980/-

The above overpayment of Rs. 1980/- of License fee may be got recovered from the above officer after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at Department level.

19/c

Para 03 - Subject : Avoidable Payments – 8.17 Crore. (Audit Memo No. 18 dated 31.05.2023)

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

As per clause 12 of the General Conditions of the contract in case contract items exceed the limits laid down in schedule F the rates determine on the basis of the market rates for the quantities over and above the limit prescribed. As per schedule F of the agreement, payment was to be made to the contractor at the agreement rates for execution of deviated item of in earth work sub head upto 100 per cent and for other work upto 30 per cent. Market rates were to be paid in deviations beyond the above limits.

Test check of the record revealed that work of Construction of New Block for Medicine, Maternity and advanced Pediatric Centre (Composite Steel + RCC framed 2B+G+22 Storeyed building) at L.N. Hospital including internal water supply, sanitary installation, External development works, drainage, rain water harvesting, Horticulture, EI works, Sub stations, Lifts, DG Sets, Fire Fighting & fire alarm, HVAC, Stack parking and Medical services. At the tendered cost Amounting to Rs. 269.50 crore the stipulated date of start and completion was 04.11.2020 and 03.05.2023.

On scrutiny of the records of the works it was noticed that although the estimates of the works were prepared by the consultant and same were also technically sanctioned by the Public Work Department yet there was huge variation between the estimated quantities and quantities actually executed as detailed in the table below:

S. No.	Item No.	Scheduled quantity	Quantity actually executed	Net deviated quantity	Qty allowed upto 30 % on agreement rate	Qty. beyond 30 % on market rate	Agreement rate	Market rate	Avoidable payment
1	2	3	4	5(4-3)	6	7(4-6)	8	9	10(9-8)x7
1	2.4.	4190	8720.31	4530.31	5447.00	3273.31	474.50	896.54	1381468
2	3.3 (a)	2963338	4052303.90	1088965.90	3852339.40	199964.50	56.60	109.77	10632112
3	3.14(a)	2325	5582.00	3257.00	3022.00	2560.00	4169.41	4281.41	286720
4	3.14(b)	3938	6136.00	2198.00	5119.40	1016.60	3650.00	4570.78	936065
5	3.14(c)	4388	6867.00	2479.00	5704.00	1163.00	3990.00	4900.00	1058330
6	3.16	5472	150581.00	145109.00	7113.60	143467.40	474.50	896.54	60548981
7	4.1	194	749.03	555.03	252.20	496.83	4970.30	6867.13	942402
8	7.1	2671	70759.00	68088.00	3472.30	67286.70	68.00	156.84	5977750
						Total			81763829

It has been observed that the quantity at Sl.No. 6 in above table deviated by 2751 % and at Sl. No. 7 deviated by 2649% till the 40th running account bill and work is still in progress.

Thus, due to lackadaisical approach of the consultant at the time of preparation of estimated and delayed decision for Construction of New Block for Medicine, Maternity and advanced Pediatric Centre, an additional payment of Rs. 8.17 crore was made on market rates which could have been avoided.

Reason of the huge Government loss may be elucidated to the audit and the Executive Engineer, Health Project Division, LNJP Campus, New Delhi its is requested to take appropriate action to complete the work at the earliest so that health facilities to the patient may be started at the earliest under intimation to the office.

Para 4 Subject : Unfruitful Expenditure of Rs. 18,48,455/- due to foreclosure of works (Audit Memo No. 7 dated 25.05.2023).

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

A. During the test check of files it was revealed that B-231 division has awarded a work of "A/A to GBPH, New Delhi. (SH: Development of surrounding area and c/o boundary wall in the campus of dismantled Lal Kothi at Type-I Qtrs.) (Agmt. 24/20-21) " to Sh. Shabab khan, at the tendered cost of Rs. 4,46,913/- which was 47.78% below the estimated cost of Rs. 8,55,827/- put to tender with the stipulated date of start and completion of 23.01.2021 and 28.08.2021 respectively.

The Audit came to notice that the work was awarded without ensuring the availability of clear site as envisaged as per CPWD Manual. The work could not be completed due to non availability of site. The agency stopped the work. As per the order F54/16/EE/HMD(C)/2020-21/2307 dated 28.08.2021 the work was foreclosed on 28.08.2021. At the time of foreclosure, the total payment made to the agency amounting to Rs. 2, 39,602/- vide running account bill. As the work was not completed the payment made to the agency becomes unfruitful.

B. Further test check of another file it was revealed that division has awarded a work of "AA to MAMC, New Delhi dg. 2018-19. (SH: Provision of barrier free environment as per Accessible Audit Report for MAIDS.) (Agmt. 69/2019-20)" to Sh. Shabab Khan (Contractor), at the tendered cost of Rs. 29,81,739/- which was 43.78% below the estimated cost of Rs. 53,03,698/- put to tender with the stipulated date of start and completion of 11.01.2020 and 29.06.2022 respectively.

The Audit came to notice that the work was awarded without ensuring the availability of clear site as envisaged as per CPWD Manual. The work could not be completed due to non availability of site. The agency stopped the work. As per the order F54/16/EE/HMD(C)/2022-23/1919 dated 29.06.2022 the work was foreclosed on 29.06.2022. At the time of foreclosure, the total payment made to the agency amounting to Rs. 16,08,853/- vide running account bill. As the work was not completed the payment made to the agency becomes unfruitful. The reason of non availability of site not elucidated to the Audit.

17/c

The Executive Engineer may take proper care of CPWD Manual para 4.2 for availability of site before uploading the tenders and reasons of non availability of site may be elucidated to the Audit and further Department Authorities may initiate the action of balance work as per CPWD manual to avoid the further loss to the Government at the earliest under intimation to the Audit.

Para 5 - Subject : Non Completion of Projects. (Blockage of funds amounting to Rs. 487.14 Crore.) (Audit Memo No. 19 dated 31.05.2023)

Section 29.1 of CPWD Works Manual stipulates that the time allowed for carrying out the work as entered in the contract, shall be strictly observed by the contractor and work should be proceeded with all due diligence on part of the contractor throughout the stipulated period of the contract (time is deemed to be the essence of the contract). Test check of records of division revealed that the following projects have not been completed as of date although their stipulated period are over.

					Rs. In Crore	
Sl. No.	Name of Projects	Estimate Cost/Tendered Cost	Stipulated date of Start/ Stipulated date of Completion	Delay in Completion (as on 31.05.2023)	Actual Payment Made	
1.	C/o Hospital at Madipur	273.76 269.71	11.11.2020 10.11.2022	203 days	127.24	
2.	C/o Hospital at Jwalapuri	272.06 269.50	14.08.2020 13.08.2020	293 days	129.85	
3.	C/o New Block for Medicine, Maternity and advanced paediatric centre	487.66 465.52	04.11.2020 03.05.2023	28 days	230.05	
				TOTAL	487.14	

It is evident from the above table that the three projects mentioned above awarded during the audit period i.e. 2019-20 to 2022-23 against which payment of Rs. 487.14 (127.24+129.85+230.05) crore was made to the contractors and delays were ranging between 28 to 293 days.

As these projects could not be completed within stipulated period not only the funds of Rs. 487.14 Crore remains blocked but also health facilities of the patient of the area are deprived.

Reasons for non completion of work within stipulated period may be elucidated to the audit and further Executive Engineer, Health Project Division, LNJP Campus, New Delhi is requested to take appropriate action to complete the work so that health facilities to the patient may be started at the earliest under intimation to the office.

Para 6 - Subject: Non registration of construction workers (Audit Memo No. 08 dated 25.05.2023)

In order to speed up processing of registration and renewal of registration of construction workers working at different construction sites and to prevent registration of bogus construction workers, Lieutenant Governor notified (April 2018) Assistant Engineer

(Civil/Electrical) of NDMC, PWD, CPWD, DJB, MCD, DDA etc. as Registering Officer for registration of construction workers working in their projects under the Act Delhi Building and Other Construction Workers Welfare Board.

Scrutiny of the records of division revealed that as per agreements of 2019-20 and 2020-21 there were workers engaged by the contractors in the various agreement and the division was not mentioning the terms and conditions with the specification that all the construction workers should be registered under the Delhi Building Act and other construction workers welfare board. However, division had not maintained any records in respect of construction workers registered with the Delhi Building and Other Construction Workers Welfare board. It appears from the records that none of the construction workers were registered with the Board.

It is stressed that necessary conditions in this regard may be incorporate in the future NITs so that the benefits of the various welfare schemes run by the Board may be extended to the genuine construction workers.

Para 7- Subject : Non Association of Account Functionaries in the Purchase file/Work Order/Supply Order (Audit Memo No. 09 dated 25.05.2023).

During the Course of Audit regarding purchase files, Supply Order and work order, it has been observed that the Accounts functionary of the Division was not associated in the vetting of these files.

As per the guidelines of the Finance Department, Government of NCT of Delhi, that every proposal should be vetted through the Accounts functionary of the Department in light of GFR and Government rules and there should be written in each and every sanction, "This sanction is issued with the consultation of the Accounts functionary of the Department"

Reasons of Non association of the Accounts functionary may be elucidated to the Audit and further Department authorities is advised to associate their Accounts functionary in the purchase files/work order/supply order as per the guidelines of the Government of NCT of Delhi so that the these files may be properly scrutinized in light of GFR and Government rules.

Para 8 – Subject : Office expenditure charged to works (Audit Memo No. 10 dated 26.05.2023).

During the test check of vouchers relating to works for the audit period 2019-22 it was observed that various expenditures were debited to various works but are of the nature of office expenditure. Such expenditures are given below:

S. No.	CV No. and date	Item	Name of work	Firm	Amount
1.	993 dated 03.02.2021	Stationary Items	A/R to M/O to Delhi Govt. Disp.	Batra Sales Corporation	584/-
2.	687 dated 11.02.2021	Stationary Items	A/R to M/O to Delhi Govt. Disp.	Raja Book Delhi	532/-
3.	T-3735 dated 02.02.2021	Stationary Items	A & U Tibbia College, Karol Bagh	Bagga Brothers	1,134/-
4.	21227737 dated 08.02.2022	Internet Services	A & U Tibbia College, Karol Bagh	Conexia	1,500/-
5.	21-22/2518 dated 08.02.2022	Stationary	A & U Tibbia College, Karol Bagh	Taneja Enterprises	125/-

6.	306 dated 27.01.2022	Window Glass	A & U Tibbia College, Karol Bagh	Baba ji Glass Store	1841/-
7.	T-4333 dated 03.02.2022	A4 Size Copier Paper	A & U Tibbia College, Karol Bagh	Bagga Brothers	851/-
8.	21-22/2730 dated 04.03.2022	Pay Bill Register	A/R & M/O MAMC (NR/R)	Taneja Enterprises	814/-
9.	996 dated 05.03.2022	SS handles	A/R & M/O MAMC (NR/R)	Shri Shyam Enterprises	1,947/-
10.	2021-22/02664 dated 01.02.2022	Stationary	A/R & M/O to L.N. Hospital.	B.R. & Sons	749/-
11.	139 dated 03.02.2022	Stationary	A/R & M/O to GNEC.	Krishna HR Solutions	5,200/-
12.	137 dated to 03.02.2022	Stationary	A/R to M/O to Delhi Govt. Disp.	Krishna HR Solutions	8,066/-
13.	138 dated 03.02.2022	A4 Size Copier Paper	A/R & M/O to L.N. Hospital.	Krishna HR Solutions	7,470/-
14.	1784 dated 01.02.2022	Broad band Connection bill	A/R & M/O to L.N. Hospital.	Internet services Pvt. Ltd.	367/-
15.	863 dated 13.12.2021	Photocopier Machine Model Sharp, Maintenance Charge	A/R & M/O to L.N. Hospital.	Frank Copier Pvt. Ltd.	8,978/-

The above expenditure may be got regularized from the competent Authority along with the review of similar cases after due verification of figures and facts under intimation to the Audit.

Para 9 - Subject : Wasteful expenditure of Rs. 557943 /- to the Contractor for not completed the work and abandoned the site (Audit Memo No. 12 dated 26.05.2023).

Test check of the record revealed that work of A/A to MAMC , New Delhi (Sh: Providing and fixing M.S.Grills in openings of OBH & NBH at MAMC was awarded to the contractor M/S A.M. Constructions at the tendered cost of Rs.20.72 lacs. The stipulated date of start and completion was 9/08/2019 and 06/11/2019 respectively. As per available records on the file the contractor did not completed the work on stipulated date of completion. The department granted the Extension of time till 20/12/2019, but the contractor has not completed the work till the date of extension of time Further division vide letter dated 09/02/2023 asked the contractor to complete the work at the earliest but the contractor did not started the work. On 05/03/2020 the contractor raised the first running account bill amounting to Rs. 557943/- and the division has made the payment. As the site has been abandoned by the contractor the division is giving undue favour to the contractor by making the payment of Rs. 557943/- to the contractor while the stipulated date of completion and the date after granting the extension of time has already been passed, and after the lapse of three and half year the division has not made any efforts to call the tender for balance work and hence the payment made to the contractor becomes wasteful.

Department Authorities may initiate the action to complete the balance work as per CPWD manual to avoid the further loss to the Government at the earliest under intimation to the Audit.

Para 10 : Subject :Contractor not started the work and abandoned the site but work not rescinded (forfeited a performance security) (Audit Memo No. 13 dated 26.05.2023)

Test check of the record revealed that work of A/A to MAMC new Delhi 2020-21 (SH. Renovation/Up gradation of Flat No 14 Type –V MAMC (Campus)was awarded to the contractor M/S A.V Enterprises at the tendered cost of Rs.8.59 lacs. The stipulated date of start and completion was 07/02/2021 and 07/04/2021 respectively. As per available records on the file the contractor did not started the work on site. Division neither granted the Extension of time nor has the status report of the work been obtained.

The division is giving undue favour to the contractor to keep the contract alive. Instead, the work should have been rescinded and security and P.G. of the contractor should have been forfeited.

Department authority is recover to forfeit the Performance Guarantee amounting to Rs. 25799/- at the earliest after due verification of figures and facts under intimation to the Audit.

Para 11 - Subject: - Non maintenance of Contractor's Ledger. (Audit Memo No. 16 dated 30.05.2023)

The SOP No. 5/15 of CPWD Works Manual Stipulates that the contractor ledger should be maintained to consisting the following informations :-

- (i) The accounts relating to contracts/ supplies are kept in CPWA Form 43 in a bound book known as the "Contractors Ledger".
- (ii) A separate folio or set of folios is reserved for all the transactions with each contractor/ supplier, for whom a personal account is maintained. The register is properly indexed.
- (iii) A personal account is opened in the ledger for every contractor.
- (iv) The Contractors' Ledger is written up and maintained up-to-date.
- (v) The Ledger accounts are closed and balanced monthly the amount outstanding is shown, if any, under each of the three suspense accounts i.e. (i) Advance payments (ii) Secured Advances and (iii) Other transactions.
- (vi) The Divisional Accountant is responsible for correctness of entries in the Contractors' Ledger and balances at the closing of the month. All the personal accounts in the Ledger is examined to see that:
The balances do not remain outstanding for a long time without justification, and
The bills are prepared at reasonable intervals in the case of running accounts.
- (vii) A Contractor requiring a copy of his/her running account bill or extract from the Contractors' Ledger is supplied the same. He/she should sign in the Ledger in token of his/her acceptance thereof at the time of payment of each running bill/final bill.

During the audit of Ex. Engineer, Central Health Maintenance Division B-231 (N), PWD, GNCTS, it was noticed that the division was not maintaining the Contractor's Ledger which is mandatory to maintain as per above SOP 5/15 of the CPWD Works Manual, in the absence of which audit could not be ascertained whether all the transactions viz advance

payments, secured advances and liabilities if any, of the contractor and abstract of transactions relating to works were in order or not.

Para 12 : Subject: Public Works Deposit (Audit Memo No. 02 dated 24.05.2023).

In terms of Para 15.4.1 of the CPWA Code, the balance unclaimed for more than three complete account years may be treated as "Lapsed Deposits" and credited to the Government Account as revenue in the accounts for March every year.

Test check of the monthly accounts of the division revealed that an amount of Rs. 15.76 Crore was lying outstanding under the head "Public Works Deposits" as of March 2022, as per details given below:

Classes of Details	Opening Balances	Credits during the month	Total (2+3)	Debit during the month	Closing Balance (4-5)
1	2	3	4	5	6
Civil Deposits Security Deposits (Part-II)	56441163	8927895	65369058	24163	65344895
Civil Deposit Public Works Deposits (Part-III)	6513021	0	6513021	0	6513021
Civil Deposits Other Deposits(Part-V)	86127053	6678570	92805623	6980454	85825169
Total	149081237	15606465	164687702	7004617	157683085

As per provisions of Para 21.6 of CPWD works manual, the divisional accountant should review monthly all deposits under Part-II and refund the security deposits, where due, without waiting for any application form the contractor. Heavy accumulation of 6.53 crore under deposit Part-II indicates that the deposit register was not reviewed at divisional level from time to time. Accumulation of 65.13 Lakh (civil Deposits public works) is under Part-III was due to non-execution of works against deposits. If these works not be executed, the deposit should be immediately refunded to the depositor agency to avoid the blockage of funds so that the same can be utilized elsewhere.

Deposits under Part-V amounting to 8.58 crore has accumulated due to withheld amount from contractor bills on account of mile stone, EOT etc. Accumulation of balance under deposit Part-V was indicative of the fact that works from which these amounts were withheld have not been completed satisfactorily.

The Divisional Engineer is requested that all deposits more than 3 years old where refund is not due should be credited to government account after due verification under intimation to the audit.

12/c

Para 13 - Subject: Non production of record. (Audit Memo No. 20 dated 31.05.2023)

(For the year 2017-18 & 18-19)


1. Unserviceable Items/Condemned Items.
2. Liveries A/c.
3. Valuable Register
4. GPF Ledger

(For the year 2014-17)

1. GAR 6 Stock Register
2. Contingency Register

(For the year 2019-23)

1. Records of Vehicles .
2. T&P Register
3. Dismantle Register
4. List of Unserviceable items
5. Records of works order of Sub Divisions
6. MAS Register of sub Divisions
7. Stock Register
8. Spouse Information


(JASPAL SINGH)
6/6/2023
Inspecting Audit Officer
Audit Party No. XI

11/c

PART III CURRENT AUDIT REPORT (2019-2023)

TAN 1 : Subject: Non completion of work (Audit Memo No. 01 dated 24.05.2023)

Section 29.1 Manual stipulates that the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor and work should be proceeded with all due diligence on part of the contractor throughout the stipulated period of the contract (time being deemed to be the essence of the contract). Further Section 29.4 (2) the extension, in order to be binding, will have to be by the 'agreement' of the parties, express or implied. It, therefore, follows that if the extension of time is granted by the Executive Engineer and such extension of time is accepted by the contractor, either expressly or implied by his action before and subsequent to the date of completion, the extension of time granted by the Executive Engineer is valid. It is, therefore, necessary that the Executive Engineer grants extension of time provisionally even when the contractor does not apply for extension of time in order to keep the contract alive.

Test check of the selected works revealed that the 13 works either partly completed or not started as of March 2022 as depicted in the table below:

S. No.	Agreement No.	Name of Work	Estimated Cost	Tendered Cost	Stipulated date of	Total payment made	Remarks
					start/ completion		
2019-20							
1	11	A/A to GNEC New Delhi 9SH: Replacement of grills in existing windows in ward block 1,2,3,4 5 at GNEC hospital	1090053.00	5685140.00	03.07.2019 02.11.2019	2665567.00	Work in progress
2	21	Providing manpower services of clerical, drivers, multitasking staff unskilled semiskilled clerical and non-technically supervisory staff in various offices under the jurisdiction of Pr. Chief Engineer (Pro.) SE Health-1, Se Health-II, SE (Elect) &n PM CCTV, WIFI & street light	48781680.00	41947367.00	21.08.2019/ 20.08.2021	46822826.00	Work in progress

10/c

3	51	Comprehensive maintenance in various hospitals namely MAMC, GNEC, MAIDS, under lok nayak hospital through outsourcing (SH: Civil, E&M, horticulture work relating day to day maintenance A/R & M/o & S/R works	290814322.00	231488200.00	14.10.2019 13.10.2021	79031882.00	Work in progress
2020-21							
4	22	A/A to MAMC(R) d.g. 2020-21 (SH: Providing and placing 500 Ltr.water storage tank in place of existing 300Ltr. Water storage tanks in 336 Nos. Type-II Qtrs. In Mirdard lane campus)	3668094.00	1703830.00	21.01.2021 19.07.2021		Work in progress
5.	27	A/A to MAMC(R) d.g. 2020-21 (SH: Renovation/up-gradation of flat No. 14 Type V MAMC	1596099.00	859978.00	07.02.2021 07.04.2021	Nil	Work in progress
6.	39	A/A to GNEC New Delhi dg.2020-21(SH: renovation of 3 Nos. rooms (130,201 & 218) in ward block at GNEC Hospital.	2349347.00	966521.00	01.03.2021 30.05.2023	527817	Work in Progress
7.	41	A/A to MAMC New Delhi	4705203.00	1935721.00	01.03.2021 28.08.2021	1762974.00	Work in Progress
2021-22							
08	10	A/A to MAMC (R) New Delhi dg. 2021-22 (SH:1 Sweeping Roads collection of west and disposal from Type -, V, IV quarters	2548494.00	849668.00	06.06.2021 05.06.2022	NIL	Work in progress

11	23	A/A to MAMC (New Delhi dg. 2021-22 (SH:1 construction of Lift including misc. works	7941236.00	4570181.00	25.07.2021 21.11.2021	Nil	Work in Progress
12	24	A/A to LNJP Hospital New Delhi (Construction Fire Escape stairs and related works at MRD Blocks	3482101.00	1818353.00	24.07.2021 22.08.2021	756123	Work in Progress
13	62	A/A to MAMC New Delhi Renovation of corridor of Physiology Department 2 nd floor MAMC	4697669.00	2059928.00	10.03.2022 08.05.2022	1709909.00	

It is evident from the above table that work mentioned at Serial No.1 to 13 awarded during the years 2018-19 to 2022 Reasons for non-completion of works/start of works may be elucidated to the audit Thus, due to non-completion of works mentioned at Serial No.1 to 13 not only the funds remained blocked but also the facilities to the hospitals/patients could not be provided during the intervening period. The status of all non-completed works awarded and executed during the period may be reviewed and suitable action either to complete the work or close the contract may be taken as per the CPWD manual.

TAN 2 : Subject: Payment of final bills not made within time limit prescribed in CPWD Manual (Audit Memo No. 05 dated 25.05.2023).

As per Para 29.2.1 of CPWD Manual provides that final payment of the works should be made within 06 months of completion of work. Test check of the progress Report of work revealed that final payment of some of the work have not been made till date even after the lapse of considerable period.

Some of the cases are given below:

Sl. No.	Agmt. No.	Name of work	Name of Contractor	Tendered cost of work (in Lakh)	Date of completion
1	05/2019-20	Construction of Expansion of Maulana Azad Institute of Dental Sciences Phase-II BSZ Marg, New Delhi. (SH: Connecting of corridors of Existing building & Phase-II building of MAIDS) (Composite work civil and electrical)	Sh. Dinesh Kumar Goyal	83.19	25.11.2019
2	53/2019-20	A/A to STS, 9 Metcalf road New Delhi dg. 2019-20 (SH: Replacement of damaged old false ceiling at Sushruta Trauma Centre.	S. Mohd. Rashid	10.99	24.09.2021

3	54/2019-20	A/A to G.B. Pant Hospital, New Delhi dg. 2019-20 (SH: Providing boom barrier and gate near entrance of road to parking & dismantling & wall in front & academic block and auditorium side.)	Sh. Shabab Khan	7.62	30.09.2022
4	63/2019-20	A/A to MAMC(R), New Delhi dg. 2019-20. (SH: Renovation of room No. 248, 326, 223 demonstration room 222 & 246 of departmental of physiology.)	M/s M.T. Builders	11.13	17.02.2021
5	66/2019-20	A/A to MAMC, New Delhi dg. 2019-20. (SH: C/o Rain water harvesting structure for central library, Auditorium, Pathology Block, Anatomy Block & Guest House at MAMC.)	M/s M.T. Builders	51.17	16.04.2022
6	36/2020-21	A/A to L.N. Hospital, New Delhi. dg. 2020-21 (SH:1. Renovation of 1st floor of Administrative Block (Old Blood Bank), of Lok Nayak Hospital, New Delhi due to COVID 19) 2. Renovation of Ground floor of Administrative Block (MS Office) at Lok Nayak Hospital, New Delhi due to COVID 19 3. Renovation of waiting area at all floor of New Medical Block at Lok Nayak Hospital, New Delhi due to COVID 19)	M/s Elevate Construction	65.03	28.06.2021
7	01/2021-22	A/R & M/O to A&U Tibbia College, Karol Bagh, New Delhi. dg. 2020-21 (SH: Disinfecting of water through Chlorine Dosing system for water supply at source of water in A&U Tibbia College & Dr. N.C. Joshi Memorial Hospital)	M/s. Altech Group	3.25	12.07.2022
8	03/2021-22	Providing arrangements for lifts at N.C. Joshi Polyclinic. (SH: Civil work).	M/s. Ali Hasan Construction	7.98	20.09.2022
9	32/2021-22	A/A to A&U Tibbia College & Hospital, Karol Bagh, New Delhi. dg. 2021-22 (SH: Regarding civil work in old Girls Hostel at A&U Tibbia College)	M/s. Aslam Builders	22.48	23.02.2021

The Divisional Engineer may take proper care of CPWD Manual para 29.2.1 that final payment of the works should be made within 06 months of completion of work.

7/c

TAN 3 : Subject: Non observance codal formalities as prescribed under rule 149 (iii) i.e. reverse auction. (Audit Memo No. 11 dated 26.05.2023)

If the cost of purchase exceeding Rs. 500000/- then complete the codal formalities under rule 149(iii) i.e. through the suppliers having lowest price meeting the requisite quality /specifications/ and delivery period after mandatorily obtaining bids , using online bidding or reverse auction tool provided on Gem Portal.

During the test check of B-231 Executive Engineer (Civil) HMD Central, it has been observed that the division is completing the codal formalities for the cost exceeding Rs. 5.00 lacs. by inviting the online bid on Gem Portal, but the division have not using the reverse auction tools on Gem portal in any of the bidding documents.

Department Authorities is advised to use the reverse auction tool on the Gem portal as prescribed in the GFR to minimize the Government expenditure.

TAN 4 : Subject: Huge Savings under various Heads (Audit Memo No. 15 dated 29.05.2023).

During the test check of reconciliation statement of Department of B-231 Executive Engineer (Civil) HMD Central, it is noticed that savings made under various Heads were not surrendered as per provisions contained in General Financial Rules, 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 year. No savings shall be held in reserve for possible future excesses.

Further Surrender of savings stipulates that Departments shall surrendered to Finance Ministry, by the dates prescribed by that Ministry before the close of the financial year, all the anticipated savings noticed in the Grants or Appropriations controlled by them. The Finance Ministry shall communicate the acceptance of such surrenders as are accepted by it to the Accounts Officer, before the close of the year. The funds provided during the financial year and not utilized before the close of that financial year shall stand lapsed at the close of the financial year. However, it was observed that huge amount of funds have been found remained unutilized as per details given below:-

Major Head	Head of Account	Budget in Rs.	Expenditure in Rs.	Savings in Rs.	% age of Savings
2019-20					
4210	4210				
	01-110-650053 Remodelling of Existing Hospital	900.00	425.00	475.00	52.78%

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6/4

2210	2210				
	107427 - AAAGH	20.00	0.00	20.00	100.00%
2059	2059				
	053000027 – Maint & Repairs	246.00	137.00	109.00	44.31 %
	80-001-889913- Inf. & Tech (office Expenses)	0.50	0.00	0.50	100.00%
2216	990027-Maint & Repairs	10.00	0.00	10.00	100.00%
2020-21					
4210	4210				
	108727-LNJP & STC	4300.00	1483.00	2817.00	65.51%
	108627-GNEC	100.00	19.00	81.00	81.00%
	659853-MAMC	1100.00	653.00	447.00	40.64%
	107427-AAAGH	20.00	0.00	20.00	100.00%
	859837-Renovation of A&U tibbia College	220.00	127.00	93.00	42.27%
2059	2059				
	053000027-Maint. & Repairs	1700.00	1680.00	20.00	1.18%
2021-22					
2210	2210				
	01-110-108627-GNEC	65.00	31.00	34.00	52.31%
	01-110-107627-NC JOSHI	10.00	0.00	10.00	100.00%
	05-101-859827-Renovation of A&U Tibbia College	280.00	158.00	122.00	43.57%

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

Necessary efforts may be taken to surrender the budget to the concerned Agency/Department in future.

57c

TAN 5 : Subject: - Improper maintenance of Service Books. (Audit Memo No. 17 dated 30.05.2023)

During the test check of Service Books, of Staff of office of B-231 Executive Engineer (Civil) HMD Central the following short comings have been observed:

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

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

(2) Re-attestation of Bio-data

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

(3) Home Town

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

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

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

Details of some of Staff whose retirement is within 5 years:-

<u>S.No.</u>	<u>Name</u>	<u>Designation</u>	<u>DOR</u>
1	Shiv Raj	Beldar	31.05.2023
2	Satbir Singh	Beldar	30.06.2023
3	Shiv Charan	Beldar	31.01.2024
4	Sher Singh	Carpenter	31.01.2024
5	Zile Singh	Carpenter	28.02.2024
6	Ramu	Beldar	31.03.2024
7	Panch Ram	Beldar	31.03.2024
8	Kawar Singh	Beldar	31.05.2024
9	Mahavir	Beldar	31.08.2024

10	Ram Surat Singh	Beldar	31.08.2024
11	Tribhuvan Nath	Beldar	31.08.2024
12	Mohan Singh	Beldar	30.11.2024
13	Kishan Gopal	Beldar	31.12.2024
14	Ashok Kumar	Beldar	28.02.2025
15	Nafisa (NPS)	Beldar	31.03.2025
16	Abdul Saleem	Carpenter	30.06.2025
17	Madan Pal	Beldar	31.08.2025
18	ShubhashChand	Beldar	31.08.2025
19	Surender Singh	Beldar	31.10.2025
20	Bale Ram	Carpenter	31.12.2025
21	Telu ram	Carpenter	31.01.2026
22	Shamsher Singh	Carpenter	30.04.2026
23	Daryab Singh	Carpenter	30-04-2026
24	Ratan Lal	Beldar	31-05-2026
25	Lal Singh	Beldar	31.05.2026
26	Prem Sagar	Beldar	31.07.2026
27	Kanhaiya	Beldar	31.12.2026
28	Sonvir Singh	Mason	31.05.2027
29	Dayachand	Beldar	31.05.2027
30	Satya Narayan	Beldar	30.06.2027
31	Rakesh Kumar	Beldar	31.07.2027

5) Leave Record not updated

It has been observed during the course of Audit, Leave Records of most of the staff is updated till 2020 only. It may be updated till date under intimation to the Audit.

Necessary steps be taken to remove the above discrepancies under intimation to Audit.

TAN 6 - Subject: Award of work abnormally below estimated cost Award of work abnormally below the estimated cost (Audit Memo No. 04 dated 25.05.2023).

Section 2.5 of CPWD manual stipulates that technical Sanction provides a guarantee that the proposals are technically sound and that the estimates are accurately prepared and are based on adequate data.

Test check of list of the work awarded and executed by the division during the years 2019-22 revealed that majority of the tenders were awarded below the estimated cost. The details of a few works which were awarded more than 30per cent below the estimated cost are as under:

S.No.	Agmt. No.	Name of Work	Estimate Cost	Tendered Cost	Below 30%
2019-20					
01	01	A/A to L.N. Hospital, New Delhi. dg. 2018-19 (SH: Renovation of ward 16 pediatric ward at Lok Nayak Hospital, New Delhi.)	902949.00	515945.00	-42.86

02	03	A/A to MAMC (R), New Delhi. dg. 2018-19 (SH: Installation of SMC Panel Tank for firefighting purpose in N.B.H. Intern Hostel & Auditorium at MAMC)	3275112.00	1936.246.00	-40.88
03	11	A/A to GNEC, New Delhi. (SH: Replacement of grills in existing windows in ward block 1,2,3,4 & 5 at GNEC Hospital).	1090053.00	585140.00	-46.32
04	28	A/A to Dr. N.C. Joshi Memorial Hospital, Karol Bagh, New Delhi. dg. 2019-20 (SH: Repair of sewer line behind ward block and OT & other misc. repair works)	1022141.00	612160.00	-40.11
2020-21					
01	01	A/A to MAMC (NR), dg. 2019-20 (SH: Renovation of Room No. 152, 154, 155 including furniture for the pharmacology department)	1790586.00	975690.00	-45.51
02	05	A/R & M/O G.B. Pant Hospital (R), New Delhi. dg. 2020-21. (SH: Running & Maintenance of chlorine through chlorine dosing system for water supply at all locations in G.B. Pant Hospital)	1424728.00	626850.00	-56.00
03	08	A/A to MAMC, New Delhi. dg. 2019-20 (SH: Renovation of 10 nos. faculty rooms of Anatomy at MAMC)	10362978.00	4963866.00	-52.10
04	28	A/A to G.B. Pant Hospital, New Delhi dg. 2020-21. (SH: Replacement of false ceiling of entrance lobby of admin block and replacement of cracked stone of landing of stair case in GIPMER)	363457.00	192669.00	-46.99
2021-22					
01	01	A/R & M/O to A&U Tibbia College, Karol Bagh, New Delhi. dg. 2020-21 (SH: Disinfecting of water through Chlorine Dosing system for water supply at source of water in A&U Tibbia College & Dr. N.C. Joshi Memorial Hospital)	895798.00	325802.00	-63.63
02	20	A/A to L.N. Hospital, New Delhi. dg. 2021-22 (SH: Renovation of 1 st floor & 2 nd floor of MRD Block at Lok Nayak Hospital, New Delhi due to COVID-19)	7836981.00	4066609.00	-48.11

The above estimates of the works were prepared by the technical expert engineers of the division on the basis of prevailing Delhi Schedule of Rates. However, it was noticed that tenders were accepted much below than the estimated cost. Moreover, in today scenarios although the prices of every commodity are rising spirally yet the tenders were accepted much below the estimated cost.

2/c

Such type of unreasonable variations can be attributed to either wrong assessment of rates or sketchy estimates were prepared in casual manners. Furthermore, audit could not ensure how the contractor paid minimum wages to the labour engaged for the works.

Audit is of the view that the estimates should be prepared more precisely and there should be such provision to make sure that the quality of work is not compromised in the works awarded below the estimated cost. The reasons of this steep variation may be analyzed and take necessary steps to minimize it by making realistic assessment.

TAN 7 – Subject : Rush of expenditure (Audit Memo No. 14 dated 29.05.2023).

During the t est Audit of reconciliation reports for the month of March, 2018 & March, 2019, the budget allocation & Actual expenditure of PWD Division B-231 for the above period in the following heads is as under:

Head of Account	Expenditure upto feb. (In Lakhs)	Expenditure dg. march (In Lakhs)	Total Expenditure	%age of expenditure in March
2019-20				
2210- LNJP Hospital & STC	147.00	168.00	315.00	53.33
2210-659853 MAMC College Building.	31.00	14.00	46.00	30.43
2210-859837 Renovation of A&U Tibbia College.	67.00	72.00	139.00	51.80
4210-01-110-650053 Remodeling of existing Hospital	251.00	174.00	425.00	40.94
2020-21				
2210-108727- LNJP & STC	951.00	531.00	1483.00	35.81
2210-108727- GBPH	152.00	81.00	233.00	34.76
2210-659853-MAMC	325.00	327.00	653.00	50.08
2210-859837-Renovation of A&U Tibbia College	90.00	36.00	127.00	28.35
2059-053000027-Maint. & repairs	770.00	909.00	1680.00	54.11
2021-22				
2210-GBPH	122.00	86.00	209.00	41.15
2210- LNJP Hospital & STC	674.00	338.00	1012.00	33.40
2210-Maint. & repairs	1199.00	810.00	2010.00	40.30
2210-859837-Renovation of A&U Tibbia College	76.00	82.00	158.00	51.90
2210-MAMC	349.00	437.00	787.00	55.53


As per rule 62(3) of General Financial Rules 2017, rush of expenditure particularly in the closing months of financial year, shall be regarded as breach of financial propriety and shall be avoided. It is further mentioned that Finance Ministry had already sensitized all administrative heads that rush of expenditure in the year end must be strictly avoided. As per extent guidelines, the last quarter expenditure must be limited to actual procurement of goods &

11c

services and reimbursement of expenditure already occurred. Budget Division of Ministry of Finance vide its O.M No. F. No. 12(15)-B(W&M)/2019 dated 27.12.2019 has revised the limits of expenditure in last quarter of previous year from 33% to 25% and in the one i.e. month of March from 15% to 10%.

It has been observed that heavy expenditure in the above heads in the month of March, 2019 to March, 2022 was booked which was violation of Rule 62(3) of GFR 2017.

Executive Engineer may initiate the action to incur the propionate expenditure from this financial year as per procedure prescribed in rule 62(3) of General Financial Rule 2017 under intimation to the Audit along with the reasons to incur the heavy expenditure incurred in the month of March in preceding years.


6/6/23

(JASPAL SINGH)
Inspecting Audit Officer
Audit Party No. XI