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**GOVERNMENT OF N.C.T OF DELHI
DIRECTORATE OF AUDIT
4TH LEVEL, C-, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Internal Audit report on accounts of Office of EE (C) Tihar Jail Complex and West Bldg), Tihar Jail Complex, Hari Nagar, New Delhi for the period 2016-17 to 2018-19

Introduction

The accounts of office of the Office of EE (C) Tihar Jail Complex and West Bldg), Tihar Jail Complex, Hari Nagar, New Delhi for the period 2016-17 to 2018-19 were test audited by the Audit Party No-XXIII during the period 17.06.2019 to 28.06.2019(10 working days) Comprising of Shri A.K. Bhatt, (I.A.O), Shri S.K. Shrivastava (AAO) (on leave) and Shri Inder Singh, Sr. Assistant

Aims and Objectives

The Division falls under the jurisdiction of Chief Engineer, North-Zone and Superintendent Engineer, West Circle (M) and the division is headed by the Executive Engineer, West,(Bldg) who is also functioning as DDO. There are five Sub-Divisions under the jurisdiction of Executive Engineer (C). The Division is entrusted with the execution, maintenance and up keeping of Civil work in Government of NCT buildings of West District.

Detail of HOO/DDO/Cashier during 2016-17 to 2018-19

HOO/DDO

S.NO.	Name of Designation	Period of stay in Division as of date
1	Er .H.C. Pathak	11/9/2015 to 7/2/2017
2	Er. DVS Kansal	8.2..2017 to 31.3.2019

Divisional Accountant

Sr. No.	Name of Designation	Period of stay in Division as of date .
<u>1</u>	Sh. Ved Ram (O.S)	1.4.2016 to 31.12.2016
<u>2</u>	Smt. Kusum Lata	1.1.2017 to 31.3.2019

Shri Bhatt

Cashier

Sr. No.	Name of Designation	Period of stay in Division as of date
1	Sh. Kuldeep Kumar	1.4.2016 to 31.12.2016
2.	Sh. Ravinder Kumar	1.1.2017 to 31.3.2017
3.	Sh. Tilak Raj	1.4.2017 to 31.3.2019

Budget Allotment and Expenditure during 2016-17 to 2018-19. (Rs. In Lacs.)

PLAN

FINANCIAL YEAR	BUDGET	EXPENDITURE	BALANCE
2016-17	3205	3065.55	139.45
2017-18	3168	3101.92	66.08
2018-19	4420	4121.61	298.39

NON PLAN

FINANCIAL YEAR	BUDGET	EXPENDITURE	BALANCE
2016-17	1652	1322.91	329.09
2017-18	2696	2240.43	455.57
2018-19	1779	1492.70	286.30

Sanctioned strength as on 31.03.2019

Sr. No.	NAME OF POST	SANCTIONED	FILLED	VACANT
1	GROUP A	1	1	Nil
2	GROUP B	7	7	Nil
3	GROUP C	35	30	5
5	WORK CHARGED STAFF	105	55	50
	TOTAL	148	93	55

Statutory Audit

As informed by the Executive Engineer, PWD EE (C) Tihar Jail Complex and West Bldg), Tihar Jail Complex, Hari Nagar, New Delhi that Audit of this office has been conducted by the AGCR upto financial year 2017-18.

Maintenance of Records

The maintenance of records of office of the EE (C) Tihar Jail Complex and West Bldg), Tihar Jail Complex, Hari Nagar, New Delhi for the period 2016-17 to 2018-19 was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

Amal Bhatt

Old Internal Audit Report

There were 31 Paras outstanding. Out of 31 paras, 4paras are settled in this Audit.

Sr. No.	Year	Total para	Para Settled	Para Settled no.	Outstanding Paras
1.	1976-77	3			3
2.	2005-06	13			13
3.	2007-08	6	1	9	5
4	2008-10	7	1	9	6
5	2013-16	2	2	1,2	0
	Total	31	4		27

The details of old recoveries are as under:

Sr. No.	Year	Para No	Brief of the Para's	Total amount	Amount recovered	Balance
1.	2005-06	1	Irregularities in Execution of Work of Providing Additional facilities & EOR to 252 DA flats at Hari Nagar(Division 5)	1759	-	1759
2.	2005-06	2	LTC Claim in r/o Sh. Anil Kumar Gupta, J.E.(Div-5)	536	-	536
3	2005-06	4	Irregular contingent expenditure	229	-	229
4.	2005-06	7	Income Tax	2252	-	2252
5.	2007-2008	7	Short recovery of Cess towards Labour Welfare Fund	61860		61860
6.	2008-2010	4	Recovery of Rs.4802/- from M./s. Pintu construction Co.	4802	-	4802
7.	2013-16	2	(i)Overpayment of Transport allowance =Rs.3200 (ii)Short recovery of CGEIS=Rs.1035 (iii) Short recovery of DGHS=Rs.675	4910	4910	-
			Total	76348	4910	71438

Anil Bhatt

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Current Audit Report

During the course of current audit, 20 audit memos were issued. Out of these, 08 were record memos and remaining 12 were observations memos highlighting various irregularities. 1 memo is settled on the spot i.e., Memo No. 12. Therefore, out of 11 memos, converted into 7 Para (6Para + 1 NPR) and 5TAN.

Memo No.	Para No.	Brief of the para	Outstanding Para	Outstanding Tan
9	1	Huge outstanding balance of Rs. 72.91 crore under Cash settlement Suspense Accounts	1	
11	2	Delayed in completion of work	1	
13	3	Unrealistic estimates	1	
14	4	Non levy of compensation in delayed work	1	
15	5	Short recovery of license fee amounting to Rs. 2880/-	1	
16.	6	Undue benefit given to the contractor	1	
	7	Non Production of record	1	
	Tan			
10	1	Public work (Suspense deposit)		1
17.	2	Non maintenance of contractor ledger		1
18.	3	Uncleared cheques		1
19.	4	Shortcoming in Pay Bill Register		1
20	5	Deficiency in maintaining service Book		1
		Total	7	5

Arun Bhatt

The details of current recoveries are as under: -

Sr. No.	Audit Memo No.	Para No.	Brief of the Para's	Amount	Amount recovered (Rs.)	Balance Amount
1.	12	-	Irregular payment of Transport Allowance	19476	19476	Nil
2	15	5	Short recovery of license fee	2880	-	2880
			Total	22356	19476	2880

The internal audit report has been prepared on the basis of information/records furnished and made available by the EE (C) Tihar Jail Complex and West Bldg), Tihar Jail Complex, Hari Nagar, New Delhi. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Auditee.

A.K. Bhatt

(A.K. BHATT)
I.A.O, Audit Party No. XXIII

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23/6/77

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PART - I OLD AUDIT REPORT

① ① . Page NO. 1
PARA - ~~24~~ (Para - 2 of 1976-77)
: SALE OF TENDER FORMS, (P.W.D. TANDS) :

A test check of this register revealed the following defects/ omissions:-

(1) The closing balance of P.W.D. - 7 forms on 3/1/1977 was 31 and upto 2/2/77 the same was as follows:-

DATE	BALANCE	BALANCE AFTER CORRECTION AFTER 2.2.77
3/1/77	31	
15/1/77	28	56
17/1/77. (Ist. work)	25	53
17/1/77 (IIInd work)	23	50
27/1/77	20	48
2/2/77	18	45
		43

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29/8/77

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On 3/1/77 twenty five was added to the balance and it was made to 56 and all the subsequent balances were increased by twenty five. It was surprising to note that while handing and taking over on 5/1/77 the balance handed over and taken over was shown as 56 i.e. the balance which was arrived at after corrections on 2/2/77. Thus it is evident that the handing over and taking over was done sometimes after 2/2/77 and the back date was given. The improper accountal of P.W.D. - 7 forms, which are priced ones was a serious lapse and matter needs to be investigated under intimation to audit.

(ii) At end of sale of forms for a particular work the register was not found closed, thus giving a scope for misuse. The balances, it was observed, were being worked out on a subsequent dates and not at the close of the sale of tender forms. This is a serious lapse and needs to be looked into under intimation to audit.

(iii) On 19/4/77 there was a ~~XXX~~ balance of 33 tender forms (P.W.D. - 7). Out of this two forms were issued on 22/4/77 and the balance was again taken as 33 instead of 31. This balance was finally consumed on 23/5/77 as detailed below :-

<u>S.NO.</u>	<u>DATE.</u>	<u>QUANTITY SALE</u>	<u>BALANCE</u>
1.	19/4/77	---	33
2.	22/4/77	2	33
3.	9/5/77	3	30

(63) 12 18

5.	9/5/77	3	16
6.	10/5/77	5	11
7.	23/5/77	11	<u>NIL</u>

From the above it is evident that against a balance of 33 forms 35 forms were issued. From where these forms were obtained was not made known to the audit. There are priced forms and the possibility of misuse of these forms cannot be ruled out. The non-proper accountal of ~~XXX~~ tender forms is a serious lapse and needs to be investigated under intimation to audit.

(iv) : IMPROPER MAINTENANCE OF TENDER SALE REGISTER :

According to rules when the tenders are invited specific date and time upto which the tender forms will be sold is specified in the tender forms. All the applications for tender forms received prior to the specified date and time are issued ~~tenders~~ and after that the register is closed and the total of the sale proceeds realised is worked out. After that no form can be sold. It was observed that in many cases the tender forms were issued after the close of the tender sale register i.e. after time notified in the N.I.T. This would be evident from the following few examples:-

Name of the work.	Last date of sale of tender.	Tenders sold prior to close.	Tender sold after the close.
Special repair to Central Jail	23/5/77	7	4
Court of special call at central Jail	25/5/77	3	

(62/170) (160)

The sale of tender forms after the specified ^{date} ~~date~~ and time tentamounts to special favour to the individual contractor. This is a serious lapse and needs to be probed into under intimation to audit.

PARA - 3

Page No 2

TENDER OPENING BY...

PARA - (2) (3)

(Para - 8 of 4876-77)

(29)

: M.A.S. REGISTER OF SUB-DIVISION -III :

A test check of this register revealed that on 1/3/77 there was a nil balance of 16m.m. Tor Steel, on 21/3/77 0.021 M.T. steel was transferred for Generator room at Central Jail. It could not be understood that when no fresh stock was received for the period 1/3/77 to 1/6/77, how 0.021M.T. steel was issued from nil balance. This clearly shows that the previous issues had not been properly recorded or the excess quantity was shown issued than the actual. The matter needs to be investigated under intimation to audit.

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Page No. 3

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PPRE -

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(Para - 16 of 1976-77)

EMBEZZLEMENT OF Rs. 1390/90

A test check of the purchases revealed that on 14/1/77 shri S.R. Gupta, J.E. obtained two bills of Rs. 695/50 each from M/s Bajaj Steel and Metal Works for the two sets of sieves in each mill. A scrutiny of these vouchers depicted that Sh. Gupta had received on the bills "Received bills Only". In this connection M.A.S. registers and T&P registers were also reviewed for that period but no corresponding entry was made in these registers. This clearly shows that only bills were obtained and payment made (vide Vr. No. 134 & 134 dt. 17/1/77 and 21/7/77 respectively) and the goods were not received. Thus a sum of Rs. 1390-90 was embezzled. The matter needs to be investigated.

This is specially brought to the notice of C.E. for taking further necessary action.

XXXXXXXXXXXX

Para No. 1

Para 4

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Subject: Irregularities in execution of Work of providing additional facilities & EOR to 252 DA Flats at Hari Nagar, New Delhi. SH: Providing new water connection in washbasin shelves in kitchen, Kota Stone, flooring access platform to shelter. P/F wire gauze, doors, windows & providing grill in balcony at ground floor and replacement of unserviceable / damaged PVC cisten & water storage tank

The scrutiny of relevant record of the work revealed that:

1. As per terms of the agreement the quantities for agreement items shall not be varied without approval of the SE. in the instant case additional QTY /Extra items were executed enhancing cost of the work by Rs. 2,24,540/- without obtaining prior approval of the SE. As no supporting document was found on record hence termed as irregular payment over and above the tendered amount of RS. 27,17,531/-
2. As per letter dt. 13.5.05 of SE, PWD Circle VI, 100% check was to be conducted by the AE for hidden items and items carrying high rates in addition to regular 50% test check of measurement required by AE. No test report for 100% check by AE (with dates of checking) was found on record while passing the 2nd & final bill of the contractor.
3. The Sample/specimen of M.S. Angle (40x40x6mm) was sent by AE-IV to the Director, Delhi Test House on 11.7.2005 for which report was issued on 23.7.2005. But the items/material was used in execution on 12.6.2006 i.e before receipt of the test report from Director Delhi Test House as per measurement recorded in M.B.No. 7167. The measurement have also been countersigned by the Asstt.Engineer concerned.
4. EOT was sanctioned without levy of compensation from the contractor by the Division which clearly shows that the entire delay of about 30 days in execution of work was attributed the deptt. The scrutiny of hindrance register, however, revealed that the delay was attributable to non-availability of clear site. Further, a clear site & supply of drawings were a pre-requisite before invitation of tender.
5. On going through the recovery portion of the 2nd & final R.A. Bill (paid recently during the audit period). It was found that the Divn. Has made a short recovery of Rs. 1759/- (S/c on Income Tax Rs. 1441/- & Education Cess Rs. 318/-) from the contractor. The amount may be made good from M/s Rajesh Kr. Jain under intimation to Audit.
6. The Q.C.C. para was also pending against this work for which an amount of Rs. 10,000/- was withheld in the 2nd & final R.A. Bill. Status of QCC para o/Science may be intimated to audit.

Para No. 2

(5) (5)

Ans (5)

(6)

(66)

(6)

(6)

Subject: LTC Claim in respect of Sh. Anil Kumar Gupta, JE.

The Ex. Engineer PWD Divn. V vide sanction No I224 dt 10.5.06 granted LTC advance of Rs.29376/- (90 % of Rs32640/- for six tickets) from Delhi to Shillong & back for the block year 2002-05. the claim was settled for Rs.16620/- vide Vr. No.73 dt 18.10.06.

The scrutiny of claim has revealed certain discrepancies/ irregularities as under:

1. In his application dt 25.4.06 the individual has mentioned that he planned to visit towards north-east i.e Shillong/Darzeeling. As per LTC rules he should have given destination to avail LTC & accordingly the advance should have been sanctioned.
2. In his application individual has not mentioned mode of transport to be used from Shillong to Darzeeling & Guwahati to Shillong for which advance is required.
3. Total Kms. for journey up to destination via direct shortest route was not mentioned in his application. It may be clarified as to how the Divn. Computed the amount of advance sought by the individual.
4. LTC advance of Rs. 29376/- was given on 10.5.2006 and tickets were booked on 12.5.2006 for three persons only. When advance was given for six tickets and advance booking was done for three persons only. As such the individual used/kept Govt. money amounting to Rs.14688/- $(29376 \times 3) / 6$ with him from 12.05.06 to 13.09.06.

(More than four months) for which he was not authorized. This attracts a penal interest of Rs.122.00 to be recovered from sh. Anil Kr. Gupta JE.

5. In this claim he has given proof for admissible journey as under:

i) New Delhi to NJP (AC 2 tier)	= Rs.6345/-
ii) New Coach Bihar to Guwahati (AC 2 tier)	= Rs.1746/-
iii) Guwahati to N.D. (AC 2 tier)	= Rs.8115/-
	<u>Rs. 16206/-</u>

Whereas division has settled him Rs. 16620/- as claim. The amount of Rs.414/- over paid to him alongwith panel interest of Rs.122/- may be made good after verifying all facts & figures at the level of the division.

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Para No. 3

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Para 6

Ref. Memo. No. 08 dt. 25-10-06

Subject: Excess and incorrect credit of Interest for GPF (class-IV)W/C

The test check of interest calculations in respect of class-IV employees of the division it was found that

- I) The interest has been credited in excess
- II) The amount of withdrawl/ advances have not been debited in the same month in which it was actually drawn. Few examples/test cases are given below where the impact of incorrect calculations has been carried over to next years.

(A)

S.No.	Name of Employee	D/B as on 1-4-2005	C/B as per record	C/B as per audit	Remarks
1.	Sh Bankoo Ram, Beldar	153579	183719	183765	Diff. Rs46/- Due to wrong calculations

- (B) Cutting, overwriting and entries at page no 6,8,10,12,16,24,26,30,32,38, and 46 have not been attested by the DDO. All the calculations should be signed by the DDO.
- (C) The entry for advance/withdrawal was not recorded in the month in which it was actually drawn, for example at page 10,12,02,88,102,108,112,in the GPF broadsheet the amount taken as advance/withdrawal are not deducted in the same month of drawal. It may be corrected.

The Ex. Engineer being DDO in the division and HOO also, is requested to check/review the calculations of all other cases at his own level and to take remedial action under intimation to audit.

Para No. 4

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Ref. Memo. No. 08 dt. 25-10-06

Subject: Irregular Contingent Expenditure

The Test Check of contingent vouchers/paid bills has revealed certain discrepancies which leads to define the expenditure from contingency as the irregular one.

1. **Photocopy charges Rs20174/-:** On going through the continent bills it has been noticed that the division/sub-divisions have incurred an expenditure of Rs.20174/- during the month Jan.Feb. & march 2006. the division is already having a photocopy machine, instead. The justification for expdr. of Rs20,174/- towards photocopy work may be given to audit. Detail of expdr. is given below for instance.

S.No.	C.V.No.	Amount (Rs)	Sub-Division
1.	33/March'06	1054	AE-II
2.	55 "	960	-do-
3.	67 "	440	AE-I
4.	93 "	800	-do-
5.	104 "	925	-do-
6.	121 "	425	AE-V
7.	169 "	983	AE-I
8.	170 "	465	AE-V
9.	188 "	3450	-do-
10.	195 "	1050	-do-
11.	200 "	498	-do- and
12.	Jan. & Feb. 06	9124	All Sub-Divn.

TOTAL 20174/-

The above figures are worked out during the test study of vouchers of select month only. The amount could be higher if figures of complete year are put together. The Executive Engineer is requested to issue necessary instructions to check the expenditure and also to make optimum use of the photocopier already owned by the Division.

2. **Payment of Cartage Rs. 700/-** An amount of Rs700/- paid on account of transportation charges of water cooler from Kendriya Bhandar, R.K.Puram to PWD-V Raja Garden. The Tempo No. & date of transportation was not given in the Hand Receipt presented by the AE concerned. Moreover, no cash memo./bill was obtained from the transporter. It was not clear from the VR. That the rate is inclusive of labour charges i.e Loading/unloading of water cooler. The payment on this account appears to be on higher side and irregular with the discrepancies referred above. Hence, a justification is required (CV N.o.169 dt 25.3.06)

3. **Non-deduction of TDS of Rs.229/-** Vide C.V.No.204 an amount of Rs.11428/- was paid to M/s Suresh Khurana for A/r & M/O work in Police Qtrs. in Police Station, Tilak Nagar. The contractor was also paid an amount of Rs. 38408/- vide C.V.No. 203 dt 30.3.06 As per rule the payment exceeding Rs.20000/- to a particular person/firm/contractor in a particular financial year attracts deduction of Income Tax @ 2%. Here, the Deptt. has deducted Income Tax @2% from the payment in C.V.No.203 whereas the same was ignored vide V.No.204. The Income Tax due from M/s Suresh Khurana on a payment of Rs.11428/- amounts to Rs.229/- . The due

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amount may be made good under intimation to Audit. Other such cases may also be reviewed at department's level.

4. **Purchase of Stationary :** Vide Vr. No. 38 dt 7.3.2006 stationary items for Rs. 5952/- were purchased by the Ex. Engineer PWD-V vide Cash Memo/Bill dt. 17.2.06 from M/s Kherana Enterprise whereas the permissible limit for purchase of stationry was Rs. 2000/- pa. in respect of Ex. Engineer as per delegation of power already notified. Hence, the purchase in excess of Rs. 2000/- was irregular.

Also AE-V has purchased stationary items for Rs. 2159/- vide Vr. No. 57/March 06 (Rs. 1316) and Vr. No. 31 of Jan. 06 (Rs. 843) whereas the delegation of powers for purchase of stationary at the level of AEs is Nil. The purchase of stationary is therefore, irregular which needs justification with supporting documents/instructions if any.

5. **Hiring of Vehicle:** Vide following vouchers private Vehicles were hired by the S.D.Os

i)	Vr. No. 98/Jan. 06	Rs. 550/-	AE-I
ii)	Vr. No. 95/Feb. 06	Rs. 898/-	AE-I
iii)	Vr. No. 116/Feb. 06	Rs. 740/-	AE-I
iv)	Vr. No. 140/Feb. 06	Rs. 1309/-	AE-V

Rs. 3497/-

In all the above cases the purpose and reason for hiring the vehicle was not given despite the fact that the Division is already having two Govt. vehicles as per record. The expdr. Of Rs. 3497/- as above, may be justified by giving appropriated reasons.

6. **Payment of un-justified cartage:** Vide Vr. No. 31 & 32 of March, 06 an amount of Rs. 1800/- each were paid for transporting material from Central Stores Netaji Nagar to DDU Hospital residence colony, Hari Nagar.

Also, vide Vr. No. 30 of Jan. 2006 Rs. 2000/- was paid for transporting the material (cement) from same place to DDU Hospital residence colony, Hari Nagar by AE-II. From the vouchers it is not clear that:

- i) Why different cartage has been paid for similar work/distance.
- ii) Higher rates were charged in Jan. 06 whereas the charges were less in March-06
- iii) Whether cartage includes loading & unloading of materials.
- iv) The quantity & volume of material was not clear from the vouchers to justify the hiring of vehicles for transportation.
- v) Type of vehicles used were also not mentioned in the bills to confirm the material carrying capacity of the vehicle.
- vi) How the rates were justified. If codal formalities completed it may be shown to Audit

Para No. 8
Para No. 5 (8)

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~~Page 8~~

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Ref. Memo. No. 2 dt. 13-10-06

Subject: Income Tax 2005-06

The staff members of this division have availed rebate on account of living in rented accommodation but no original rent receipts were found attached on record provided to Audit. Reasons for allowing rebate under section-10 without obtaining original rent receipt be explained to audit. Eligibility for rebate under allowed on this account be verified by competent authority (HOO/HOD) on the basis of service record etc. Otherwise, in all the following such cases the income tax calculations be revised after disallowing the rebate and recoveries be made good from the individual after verifying all the facts & figures, under intimation to Audit.

- | | | |
|----|------------------------|-----|
| 1. | Mr. Jaishi Ram | AE |
| 2. | Mr. Manjeet Singh | JE |
| 3. | Mr. Phool Chand | AE |
| 4. | Mr. Bhajan Singh | AE |
| 5. | Mr. V.K. Vashisht | JE |
| 6. | Mr. Yad Ram | JE |
| 7. | Mr. H.C. Jajouria | LDC |
| 8. | Mr. Anil Kr. | AE |
| 9. | Mr. Virender Pal Bisht | UDC |

The division is also requested to obtain certificate from the individual to the effect that the House owner is not related to him.

Para No. 6

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Aug 9

Ref. Memo. No. 16 dt. 1-11-06

Subject: Irregularities in execution of work Re-surfacing of Road at Parade Ground in CTI Bldg., Raja Garden vide Agreement No.13/2005-06.

The above work was awarded to M/s Asian Re-surfacing of Road Agency Pvt. Ltd. For a tendered amount of Rs.16,09,697/- @ 4.89% below estimated cost of Rs.16,92,458/-. The stipulated date of start and that of completion was 3.7.2005 and 2.9.2005 respectively. The work was actually completed on 20.10.2005 involving delay for 48 days. The total work done was for Rs.19,20,138/-

The division was requested, vide memo. No.3 dt 17.10.06 to provide certain information/record of the above work but the following are not provided ~~as yet~~ till completion of audit.

- i) Date on which the earlier re-surfacing was done in DDU Hospital and parade Ground CTI Bldg. at the same site.
- ii) Guarantee/serving life of the re-surfacing done by the earlier contractors.
- iii) Record files, such as PE,DE,T.S and E/Cost in case of re-surfacing of road in Parade Ground, CTI Bldg., Raja Gardern.
- iv) QCC report /para outstanding.

On-going through the available record, as provided to audit, it was noticed that:

1. As instructed by SE, vide his letter dt.11.8.05 an undertaking was to be obtained from the contractor to the effect that any deviation above 30% will be done by the contractor. But the same was not found obtained from the contractor as per record shown to audit.
2. As per Condition No.7 laid down in the work award letter dt 14.6.05 no quantities for agreement item should have been varied without approval of SE. the condition was not adhered to by the Division as the work "Re-surfacing of road at Parade Ground, CTI Bldg. Raja Garden" was done by deviating the work already going on at DDU Hospital, Hari Nagar for an amount of Rs.3,73,895/- without getting the approval of SE for the deviation statement. As such instructions of SE issued in this regard vide letter dt.11.8.05 were not followed.
3. As per condition No.4 of the SE's letter dt.14.6-05 AE was to conduct 100% check of the measurement of hidden items and other items, which carry high unit rates, in addition to regular 50% test check. In the final bill no such certificates is seen appended.
4. From the monthly account of the month of March 2006 it was seen that a T.E.No15 was prepared vide which an expdr. of Rs.3,73,896/- was shown as transferred from one work "Re-surfacing of road in DDU Hospital" to another work - Re-surfacing of road at Parade Ground, CTI Bldg. Raja Garden". But Head of Accounts were not given in T.E. Also, the head of account to which Debits/credits were made not mentioned in T.E.
5. In the M.B.No.6727 related to 2nd & final bill, there was no mentioned of transfer of amount from the one work to another as such the T.E. as above may not be correlated to the work.
6. The SE/PWD Circle-VI while signing the Completion Certificate on 17/1/2006 had pointed out certain defects, which were conveyed to the contractor by the Ex. Engineer on 30.1.06. Where as the AE at the time of signing the abstract entry of final bill in M.B.No.6727 (Pages-92) has certified on 27.12.05 that no QCC para are pending. It shows that the defects were there as on 30.1.2006 as conveyed by Ex. Engineer. If the defects were removed at the time of settlement of final bill, a certificate in support of removal of such defects should have been attached/annexed in the bill.

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shows that the defects were there as on 30.1.2006 as conveyed by Ex. Engineer. If the defects were removed at the time of settlement of final bill, a certificate in support of removal of such defects should have been attached/annexed in the bill.

- 7. The stipulated date of start of work was 3.7.2005. the work was not started till 23.7.2005 as per Ex. Engineer's letter dt 23.7.2005 addressed to the contractor. There was no hindrance till 3.8.2005 as per letter dt 03.08.2005 written by Ex. Engineer to contractor.

In this case EOT is give by considering hindrance during the period 3.7.2005 to 2.9.05 whereas the above correspondence shows that there was a delay on the part of the contractor. The Division has given EOT @ 20% from 3.7.2005 to 2.9.2005 i.e. 12 days whereas no EOT for the period 3.7.05 to 3.8.05 should have been considered because within this period there was no hindrance. As such Division has given extra benefit of 6 days in EOT which is irregular and needs justification.

- 8. From the MAS of work it was clear that major works were taken upto 2.9.2005 for which as much as 99% payment of the total work done was paid vide Ist R A Bill vide Vr.No.45 dt 09.09.2005. After this an extension of time for 15 days for extra work has given to the contractor whereas the M Es shows that the work done during the extended period was for Rs 1,24,145/- only for minor items executed on 09.09.2005 and Vr dt 09.09.2005 as per record entry entry in M E. No 7118. The extension of time for 15 days for the work executed in two days only may be justified.

- 9. The whole work of Re-surfacing of Road at Parade Ground, A T Raja Garden was done on 7.3.2006. by adjusting against the deviation in another i.e Re-surfacing of road at 7500 Sq.m. Road length. The situation is requested to show provisions for carrying out complete work against deviation in some other work. The delay due to power cut during the work on this road.

- 10. The life of re-surfacing work done and job guarantee given by contractor may be mentioned in bill.

Para No.

Para 10

[2005-06]

Ref. Memo. No.10 dt.26.10.06

59

Subject: Non-maintenance of records of two Motor vehicles maintained by the Division.

The PWD Division - V is maintaining two motor vehicles: i) DL 4C F.9321 (Maruti Van) and ii) DL 4C M.7173 (Ambassador car).

The first one has covered 1,82,356 Kms. And other has covered 25216 Kms. as per log books shown to audit.

The Division has failed to provide the following records in respect of the above vehicles as sought vide audit memo. No. 10 dt.26.10.2006.

1. Purchase file of vehicles No. DL 4C F.9321
2. Fuel and Oil consumption register has not been maintained separately and the expenditure has been clubbed with the running & maintenance /repair cost of the vehicles.
3. Dismantled articles register for the dismantled and/or unserviceable articles replaced by the Service Station during repair etc.

The reply dt.30.10.06 to above audit memo. given by the Division is considered and taken into account. The above records should be maintained and shown to next audit.

4. The division is further requested to comment on the following:

- i) The vehicle No.9321 has covered more than 1.50 lacs. Kms. Since its purchase and is running at an average of 10-11 km./Ltr. The Department is suggested to compare the expenditure incurred on repairs and maintenance of this vehicle & obtained a certificate from Technical Officer of Transport Deptt., GNCT Delhi to the effect that running & maintenance of this vehicles is economical.
- ii) Since Divn. is having two Govt. vehicles why hiring of private vehicles is required. For instance the division has paid Rs. 3497/-, (Rs. 740/- V.No.116 dt.4.2.06, Rs.550/-V.No.98 Jan. 2006, Rs.898/- V.No.545 Feb.2006, Rs.1309/- V.No.240 Feb.2006) towards hiring of private vehicles. Reasons may be given to justify the expenditure.
- iii) From the purchase file of Ambassador car it was seen that the vehicles was purchased to carry out site inspection. It may be clarified to audit, by giving/quoting appropriate provisions that an Ambassador car may be purchased for the purpose of site inspection & be charged to work.
- iv) As no separate petrol & lubricants register is maintained for both the vehicles, it could not be ascertained as to how much petrol was being used by the Divn. for these vehicles. However, it is suggested that the consumption be kept within permissible limit of 200 ltrs. Per month per vehicles as per Finance Deptt. GNCT Delhi's Order No.F.14(9)/99/Fin.B dt.6.10.2000 & 10.5.2001. Any excess consumption should be got regularized from Finance Deptt.

~~CONTRIBUTION REPORT~~

(2005-06)

Part - II

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Para No. 7

Para 1 of 2005-06

(Ref: Audit Memo No.) Dated: 02.08.06

Subject: Income - Tax

4

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Para - 1

153

On scrutiny of Income Tax record for the period 2005-06, following observations have been made:

1. Following official are availing rebate on account of liking in rented accommodation but no rent receipts found attached on record provided to audit. Reasons for allowing this rebate without any proof/rent receipts be explained to audit. Admissibility of rebate allowed on this account be verified by Competent authority (Hoo/DDO) on the basis of documentary proof on service record etc. Under intimation to audit. Otherwise, in all such cases, calculations be got revised after disallowing the same & recoveries of balance be made after due verifications.

- a) Sh. Raghbir Singh Yadav, LDC
- b) Sh. Ramesh Kumar -- Gr. II
- c) Sh. Vijay Kumar, LDC
- d) Sh. Ram Singh, JE
- e) Sh. Naveen Kapoor (Rt. available but not verified by H.O.O)
- f) Sh. Hari Mohan H.C (- do -)
- g) Sh. Baljit Singh Dangi (Rt. available for 2' 06 only).
- h) Sh. R.P. Sharma A.E.
- i) Sh. Indal Singh, J.E.

Other such cases may also be reviewed at your lend.

3. Sh. J.S. Chouhan, A.E.

Donation to Sh. Mata Shitla Devi Pooja Sthal Gurgaon was made by the Official for Rs. 1,50,000/- as per photocopy of the receipt found on record. The office has allowed rebate u/c G for Rs. 1,47,732/- for the same. As per rules, Donations charitable purposes fall under two categories.

- a) Those, which can be taken into account- by DDO.
- b) Those for which assessee can get refund only through their Annual Income Tax return from ITO concerned.

Cont. 2

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Final this donations falls under (b) category, recovery of balance tax be made after disallowing rebate allowed for Rs. 14,732/- (It is also not understood at what rate DDO has allowed same).

Gross		294650
HBA		<u>36800 plus cm relief fund 515/-</u>
		257335
Less amount		
of rebat (1 lakh)		1,00,000
		1,57,335
Tax	6468	}
Edn.Cess 2%	129	
		6597
Tax Deducted		<u>4345</u>
Balance Tax.		<u>2252</u>

Recovery of balance tax be made after due verifications.

4. **Sh. Ram Sinhg, J.E.**

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Rebate of Rs. 5220/- allowed by the office. On medical treatment of Mrs. Patro Devi. Reasons for allowing the same be intimated to audit alongwith relevant proof/documents for the admissibility of the rebate otherwise, same may be disallowed & recovery of balance tax be made after due verification under intimations to audit.

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Ref. Memo. No. 13 dt. 27-10-2006

Para No. 8

~~12~~ Para-12

Subject: Charge omission for Amounts released from Part-II & Part-V.

During the course of Test Check of Part-II & Part-V Registers of Security Deposit/EMD & EOT/withheld amounts, it was noticed that in nine cases from Part-II & in four cases from Part-V the Deptt. has released the amounts but the charge has not been omitted for released amount in the concerned books of accounts. A list of these cases is attached with the request that necessary action be taken ~~under intimation to Audit.~~

Encl: As above.

Taken as fresh in current
Audit Report (2013-16) Para 1
Dn

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Memo No. 13
Para 4

Part - II

LIST OF ITEMS IN WHICH EMD/SECURITY DEPOSIT PAID BUT CHARGE NOT COMMITTS IN CASH BOOK CONCERNED.

SNO	Name of Item	Date	Name of Contractor	Amount
1.	397/400	8/01	Sh Rakesh Kumar Bhardwaj	4110-
2.	403/407	10/01	M/S. R.S. Const.	3000
3.	406/410	10/01	Sh Narendra Pal Singh	55075
4.	423/427	12/01	Sh R.K. Bhardwaj	4446-
Total				66631-

Table copy
14/11

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B

Memo No. 13

54

Part - II

List of items in which EMD Security deposit ~~has~~ paid but charge not omitted in Cash Book concerned.

S. No	Item No	Date	Name of the Contractor	Amount (Rs)
1.	350/350	7/99	Mrs Durga Dutt & Sons.	1123 -
2.	362/361	9/99	Mrs Zennela Engineer	39181 -
3.	467/467	8/01	M/S J.P.S. Trading Co.	10097 -
4.	485/487	11/01	Sh. Bhatay Singh Barwa	15539 -
5.	500/505	3/02	Sh Bhatay Singh Barwa	20372 -
6.	511/518	5/02	- do -	20408 -
7.	514/513	6/02	Sh Guryoot Singh	5685 -
8.	521/532	8/02	- do -	8256 -
9.	531/559	12/02	M/S R.S. Const. Co	4060 -
				Gross Total - 134721 -

Para No. 9

13

Para-13

Subject : Non-Credit/Transfer of Lapsed Deposit.

As per the provisions contained under Rule 189(A) of central Govt (Receipt & Payment) Rules at the close of each year deposits not exceeding Rs.25/- unclaimed for one whole account year, or residuary balances not exceeding the said amount out of deposits partly repaid during the year and all deposit & balances in excess of the said amount, unclaimed form more than three complete account years shall be credited/transferred to Govt. Accounts under consolidated fund, keeping necessary note in the register of deposits and amounting the charges in the concerned cash books.

As per provisions contained in Para 21.9 CPWD works Manual vol.II in order to avoid delay in refund of Security Deposit to the contractor, the Divnl. Acctt. should put up to the Divl. Officer, a monthly list of all such cases where the Security Deposit becomes due for refund without waiting for a formal request from the contractor.

The Test Check of Cash Book and related records like Register of Security Deposit & Earnest Money Deposit (Part II) & Register of withheld amount (Part-V) for EOT etc. revealed that huge balances are lying outstanding as on 31/3/03. this amount should be termed as lapsed deposit & be transferred / credited to Govt. accounts (Details annexed.)

Outstanding Balances

Part-II (Security Deposit /EMD)	Rs.25,47,503/-
Part-V (EOT & other defects)	Rs 23,92,097/-

Encl: As above.

*Part-II as fresh.
in covered credit report.
(20.12.16) Para 1.
LBM*

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(B)

Form No. 124
2014

Part III

List of items in which emol/Security deposit lying with
(Lapsed deposit)

S. NO	Item No	Date	Name of Contractor	Amount (Rs)
1.	1/1	4/88	Sh. Mohan Lal Singh	213-
2.	2/2	4/88	Sh. Sardar Singh	1641-
3.	3/3	70-	Sh. Vindra Const.	3124-
4.	4/4	"	Sh. Kishan Chandra	615-
5.	5/5	"	M/S. G.S. Engineer Co.	2542-
6.	6/6	5/88	Sh. Bhupinder Singh	1709-
7.	7/7	"	Sh. Raj Nath	222-
8.	8/8	"	M/S. Kapoor Pest	364-
9.	9/9	"	Sh. Vijay Kumar Gupta	527-
10.	10/10	"	M/S R.L. Kapoor & Co	3022-
11.	11/11	7/88	M/S. Tubewell Engg.	1350-
12.	12/12	"	Sh. Vijay Kumar Gupta	180-
13.	13/13	"	Sh. Anil Kapoor	1544-
14.	14/14	"	M/S B.S. Tubewell	850-
15.	15/15	"	M/S Anil & Co.	2500-
16.	16/16	"	M/S Choudhary Const Co.	512-
17.	17/17	8/88	Sh. Ram Kishan Nagarwal	2307-
18.	18/18	"	Sh. Ram Dharm Mahawar	375-
19.	19/19	"	Sh. Mohammad. Ekbal	375-
20.	20/20	9/88	Sh. Raj Nath	302-
21.	21/21	"	Sh. mohammad Ekbal	and not mentioned
22.	22/22	"	M/S Anitabh Enterprises	647-
23.	23/23	10/88	M/S Ajay Const. Co.	2730-
24.	24/24	"	M/S Vijay Const. Co.	1111-
25.	25/25	"	M/S Vijay Const. Co.	1762-
26.	26/26	"	M/S RVS Const. Co.	1603-

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38740
Const. - P.2



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S/NO	Sl. No.	Date	Name of Contractor	Amount (Rs)
55	55/54	1/90	M/S. Sanchit Builders	900-
56	56/55	"	Sh. Jeewan Rao	900-
57	57/56	"	M/S. Navendu Builders	36913-
58	58/57	"	Sh. Dev Prakash Sharma	5891-
59	59/58	2/90	M/S. Manoj Builders	975-
60	60/59	"	Sh. Anil Deyal	493-
61	61/60	"	Sh. Deep Chandra	3485-
62	62/61	"	Sh. Jeewan Rao	410-
63	63/62	5/90	Sh. Surjeet Singh	274-
64	64/63	"	-do-	174-
65	65/64	"	M/S. Manoj Builders	176-
66	66/65	"	-do-	769-
67	67/66	"	M/S. -do-	221-
68	68/67	"	Sh. Dev Rastogi	256-
69	69/68	"	-do-	532-
70	70/69	"	Sh. Prabha Dars	1088-
71	71/70	"	M/S. Pradeep Builders	- amt not mentioned
72	72/71	7/90	Sh. Govind Dars	24-
73	73/72	"	-do-	116-
74	74/73	"	M/S. Pooresh Cent	265-
75	75/74	"	Sh. Swarnjit Mittal	42250-
76	76/75	"	M/S. C.C. Tulewell Engg.	1100-
77	77/76	8/90	M/S. Pradeep Builders	178-
78	78/77	"	M/S. Pradeep Builders	259-
79	79/78-A	"	M/S. Pankaj Properties	848-
80	80/74-A	9/90	Sh. Ram Kumar	102-
81	81/75-A	12/90	Sh. D.F. Khanna	840-
82	82/76-A	2/91	Sh. M.S. Khurana	257-

Contd. P-4

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S.No	Slip No	Date	Name of Contractor	Amount (Rs)
110	110/105		M/s Ashok Kumar	17016-
111	111/106		Sh. Sushil Kumar	140-
112	112/107		Sh. Anil Gramblir	10646-
113	113/108		Sh. C.P. Kulkreja	68588-
114	114/109		Sh. Anilam Singh	2334-
115	115/110	3/93	"	1821-
116	116/111	4/93	Sh. J.K. Baragotia	2702-
117	117/112	"	Sh. Jeewan Ram	3941-
118	118/113	"	-do-	4093-
119	119/114	"	M/s Pankaj Const. Co.	1737-
120	120/115	"	M/s Bansal Enterprises	1476-
121	121/116	"	Sh. Anilam Singh	4704-
122	122/117	"	-do-	2863-
123	123/118	6/93	Sh. Navdeep Kumar	719-
124	124/119	"	M/s Khandiya Kauring	4164-
125	125/120	"	Sh. Anilam Singh	2694-
126	126/121	"	"	1370
127	127/122	"	M/s JBS Trading Co.	2866-
128	128/123	"	Sh. Anil Gramblir	2720-
129	129/124	"	M/s Aarti Const. Co.	<small>part not mentioned</small>
130	130/125	"	M/s Jai Const. Co.	-do-
131	131/126	7/93	Sh. Sanjay Kumar	1896-
132	132/127	"	Sh. Pankaj Const. Co.	8576
133	133/128	"	Sh. Anilam Singh	449-
134	134/129	"	Sh. Sushil Kumar	115-
135	135/130	8/93	M/s Tank Purifier	3228-
136	136/131	8/93	"	2703-
				357007-

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S. No	Sl. No	Mo	Date	Name of Contractor	Amount (Rs)
165	165	160	4/97	Sh Budh Ram	223-
166	166	161	"	Sh Sheda Ram	223-
167	167	162	"	Sh Ashok Kumar	2250-
168	168	163	"	Sh Hardoyal Mahawar	250/-
169	169	164	"	Sh Rajesh Kumar	719-
170	170	165	6/97	M/S Prarf Well	21221-
171	171	166	"	M/S RC Pest Control Service	5728-
172	172	167	"	Sh Kuldeep Kumar	12490-
173	173	168	"	Sh Raj Kumar	211-
174	174	169	7/97	Sh Anuli Chandel	21197-
175	175	170	"	Sh Ram Sircarup.	235-
176	176	171	9/97	Sh Rajesh Kumar	7448-
177	177	172	"	Sh Charan Singh Rana	741-
178	178	173	"	Sh Rajesh Kumar	1282-
179	179	174	"	Sh Ram Kumar	256-
180	180	175	"	Sh Babu Lal	256-
181	181	176	"	Sh Charan Singh Rana	1259-
182	182	177	10/97	M/S Golden Kavy	3344-
183	183	178	"	M/S Aqua Purifier.	6086-
184	184	179	"	M/S Sanka	5834-
185	185	180	"	M/S Aniraj ASSO.	560-
186	186	181	"	M/S Gray Enterprises	19579-
187	187	182	11/97	Sh Hardoyal Mahawar	8051-
188	188	183	11/97	M/S Jawala Builders	225-
189	189	184	"	Sh Gurbjeet Singh	549-
190	190	185	"	Sh Nareshjeet	250-
191	191	187	"	Sh Vinod Kumar	250-

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S.NO	NO of Item	date	Name of Contractor	Amount (Rs)
219	219/215		Sh Fayaz Ahmed.	958-
220	220/216		Sh Vinod Const	5888-
221	221/217		M/S M.R ASSO.	520-
222	222/218		M/S Kendriya Cuniting	1211-
223	223/219	2/98	M/S Indo Bernal Curn	1211-
224	224/220		Sh Ram Kumar.	259-
225	225/221		M/S Hanjendra Bouds	1076-
226	226/222		Sh Narayam	210-
227	227/223		Sh Budh Ram	220-
228	228/225	3/98	Sh Rajendra Bhardwaj	4639-
229	229/226	"	M/S. Bhardwaj	1166-
230	230/227	"	Sh Rajesh Kr Jain	1250-
231	231/228	"	M/S -Jatker ASSO.	214-
232	232/229	"	Sh Chander Singh Ramei	1028-
233	233/230	"	M/S. Matsons Const	712-
234	234/231	"	M/S Swati Const.	960-
235	235/232	"	Sh Rajesh Kumar	5219-
236	236/233	"	Sh Sankhu Ram	5266-
237	237/234	"	Sh Deep Lal	202-
238	238/235	"	Sh Shankar Lal	202-
239	239/236	"	Sh Sanjay Kumar	6450-
240	240/237	6/98	M/S Negi Enterprises	5153-
241	241/238	"	Sh Duli Chandra	247-
242	242/240	7/98	Sh Mahender Singh Deyan	5928-
243	243/241	"	Sh Shankar Lal	5967-
244	244/242	"	Sh Sanjay Kumar	5967-
245	245/243	"	M/S. Thatcher ASSO.	397-

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Contd. - P-10

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SNO	Item No	Date	Name of Contractor	Amount (Rs)
273	273/271	10/98	M/S Nived Const Co	3984-
274	274/272	11/98	M/S M.R. ASSO	1467-
275	275/273	"	Sh Ashok Kumar Singh	989-
276	276/274	"	M/S Water Loel Driller	1280-
277	277/275	"	Sh Kamhija Lal	224-
278	278/276	"	Sh Rajeev	989-
279	279/277	"	Sh Nareesh Teel	274-
280	280/278	"	M/S - Thakker ASSO	283-
281	281/279	"	Sh Madam Lal Kali	288-
282	282/280	"	Sh Moham Lal Kali	260-
283	283/281	"	Sh Babar Bhatow Const	1302-
284	284/282	"	JL Narawania	212-
285	285/283	1/99	Sh. Meharab Ali	1500-
286	286/285	1/99	Sh BL Narawania	247-
287	287/286	"	-do-	3365-
288	288/287	"	-do-	249-
289	289/289	"	Sh Sanjeev Kumar	222-
290	290/290	"	Sh Sanjay Const	6504-
291	291/291	2/99	-do-	5765-
292	292/292	"	M/S MK Entp	6162-
293	293/293	"	Sh Bhupinder Singh	5994-
294	294/294	"	M/S Royal Security Pkce	545-
295	295/295	"	Sh Sanjay Kumar	8607-
296	296/296	"	M/S JBS Tooling Co	6266-
297	297/297	3/99	M/S Shell Pur Const	962-
298	298/298	"	-do-	1968-
299	299/299	"	Sh Ram Krishan	6324-
				881572-

Contd -- P-12

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S.NO	Slerno	Rate	Name of Contractor	Amount (₹)
326	326/326	5/99	Mrs Neha Borebell	2338-
327	327/327	"	M/S Sundeep Entp.	5980-
328	328/328	"	Sh. Sanjay Kumar Jain	6168-
329	329/329	6/99	M/S Javeda Builders	250-
330	330/330	"	-do-	260-
331	331/331	"	Sh. Deep Chand	264-
332	332/332	"	M/S Ashok Builders	1252-
333	333/333	"	-do-	6132-
334	334/334	"	Sh. Deep Chand	248-
335	335/335	6/99	M/S SKD Entp	3662-
336	336/336	"	Sh. Rajesh Kr. Jain	5969-
337	337/337	"	Sh. G. R. Tawli	287-
338	338/338	7/99	Sh. Fayaz Ahmed	6073-
339	339/339	"	Sh. Naresh Jeel	291-
340	340/340	"	Sh. Fayaz Ahmed	6263-
341	341/341	"	M/S Nizam Const. Co.	290-
342	342/342	"	M/S Parveen. Co.	6180-
343	343/343	"	-do-	1293-
344	344/344	7/99	Sh. Rajesh Kumar Jain	16031-
345	345/345	"	M/S Elyg ASSO.	8886-
346	346/346	"	Sh. Nathy Ram Kundra	245-
347	347/347	"	M/S Sundeep Enterprise	5990-
348	348/348	"	Sh. Nathy Ram Kundra	250-
349	349/349	"	M/S Sundeep Entp.	5980-
350	351/351	"	M/S Swati Const. Co.	10450-
351	352/352	"	Sh. Sanjay Kumar	1220-
352	353/353	8/99	-do-	5931-

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S/NO	Item No	Date	Name of Contractor	Amount (Rs)
379	381/380	12/99	M/S Rajdhani Borewell	2545-
380	382/381	"	M/S R.R. Const.	2521-
381	383/382	"	M/S Behl Joshi	55979-
382	384/383	1/2000	M/S N.R. ASSO	1190-
383	385/384	"	-do-	5984-
384	386/385	"	M/S Aqua treatment	5730-
385	387/386	"	Sh Chavhan Singh	1076-
386	388/387	"	M/S N.R. ASSO	5922-
387	389/388	"	M/S Convent Steel material	5476-
388	390/389	"	Sh Fayaz Ahoneel	5603-
389	391/390	2/2000	Sh B.S. Dagar	4375-
390	392/391	"	-do-	3662-
391	393/392	"	M/S Anwar Mahesh	2662-
392	394/393	3/2000	Sh Fayaz Ahoneel	5843-
393	395/394	"	M/S. Nalson Pvt Ltd	13835-
394	396/395	"	M/S. Aqua market	2622-
395	397/396	4/2000	DDA Accis Offices	14435-
396	398/397	"	Sh Plivel	1238-
397	399/398	"	M/S Ranges Box & Const.	260-
398	400/399	"	Sh Rajeev	1243-
399	401/400	"	M/S N.R. ASSO	1243-
400	402/401	"	M/S Ranges Box & Const.	265-
401	403/402	5/2000	M/S N.R. ASSO	1309-
402	404/403	-do-	M/S Janta Builders	-
403	405/404	"	M/S S.M. ASSO	9693-
404	406/405	"	M/S Ashok & Bros	6020-

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SNO	Sl. No	Date	Name of Contractor	Amount (Rs)
431	433/433	10/2000	M/S Engineers Asso	1418-
432	434/434	"	M/S Sri Prath Builders	4700-
433	435/435	"	Sh Ram Lal	3616-
434	436/436	11/2000	M/S Vikas Const	3993-
435	437/437	"	M/S Ashok & Bros	4795-
436	438/438	"	Sh Ghanai Ram	360-
437	439/439	"	M/S Brij Gupta & Sons	1579-
438	440/440	12/2000	Sh Ghanai Ram	392-
439	441/441	"	M/S Aqua Treatment	1250-
440	442/442	"	Sh Ram Chander	6896-
441	443/443	1/01	Sh Rajeev	1312-
442	444/444	"	M/S MR Cremaster & Ass	1814-
443	445/445	2/01	Shree Shyam Entp.	1949-
444	446/446	"	Sh D.P. Aggarwal	3966-
445	447/447	"	Sh Jitender Mohan	11951-
446	448/448	3/01	Sh Rajesh Kumar Coel	1440-
447	449/449	"	Sh Rajesh Kumar & Co.	1365-
448	450/450	"	Sh Gurneet Singh	1443-
449	451/451	"	-do-	1436-
450	452/452	"	Sh Ram Kumar	33245-
451	453/453	"	Sh Anil Ganhir	66602-
452	454/454	4/01	Sh Rakesh Kumar Bhambhani	44460-
453	455/455	"	Sh Ved Prakesh	18308-
454	456/456	"	Sh Gurneet Singh	53507-
455	457/457	"	M/S Love Entp.	1333-
456	458/458	"	Sh Sushil Kumar Tha	1312-

1579173-

(4)

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SNO	Item No.	date	Name of contractor	Amount (₹)
484	488/492	13/01	M/S Sandeep Entp.	1405-
485	489/493	1/02	Sh Sanjeev Kumar	256-
486	490/494	"	Shankhraj Kumar	271-
487	491/495	"	Sh Panna Lal Sharma	1500-
488	492/496	"	Sh Anil Kumar Gang	1480-
489	493/498	2/2002	Sh Sanjeev Kumar	3867-
490	494/499	"	Sh H.S. Kohli	5064-
491	495/500	"	Sh Mahesh Bansal	3388-
492	496/501	"	Sh Gyan Chand	5708-
493	497/502	"	Sh Chait Ram Jaiswal	4728-
494	498/503	"	Sh Ram Lal	4717-
495	499/504	"	-do-	-
496	501/506	3/02	M/S Sandeep Entp.	4593-
497	502/507	"	Sh Shour Bix Singh	2402-
498	503/508	"	Sh Pradyip Singh Banwa	4164-
499	504/510	"	M/S Kamal	5919-
500	505/511	4/02	Sh Ramesh Chander	44638-
501	506/512	"	Sh Satya Narayan Gupta	5922-
502	507/513	"	Sh Biddh Ram	10310-
503	508/514	5/02	Sh Vijay Pal Singh	1780-
504	509/515	"	Sh Sanjay Kumar	5985-
505	510/516	"	Sh Satya Narayan Gupta	34096-
506	512/521	6/02	M/S Love Entp.	5761-
507	513/522	"	M/S Chem coating	5983-
508	515/524	"	Sh Satya Narayan Gupta	5943-
509	516/525	"	Sh Davender Kumar	4401-
510	517/526	"	Sh Manoj Kumar	551-

2084600-

Total - - P-20

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Memo No. 11
By

LIST OF ITEMS IN WHICH EMP/SECURITY PERSONS LYING UN-INSURED
(LACED DEPOSIT)

S.No	Item NO	Date	Name of Contractor	Amount (Rs)
1	2/2	4/88	Sh. Jeevan Ram	270/-
2	3/3	5/88	Sh. O.P. Khanna	500/-
3	4/4	5/88	Sh. J.P. Singh	5000/-
4	5/5	5/88	Sh. P.P. Chopra	28600/-
5	6/7	6/88	M/S. New Nidhi Builders	2500/-
6	7/8	7/88	Sh. Satpal Malik	1000/-
7	8/9	7/88	M/S. One - Cons 6	4960/-
8	9/10	-do-	M/S. Manglam Cement	1000/-
9	10/11	"	M/S. Bhaskar Const	3000/-
10	11/12	8/88	Sh. Ram Dham	193/-
11	12/13	9/88	Sh. Muni Lal	500/-
12	13/14	"	Sh. Chanel	2000/-
13	14/15	10/88	M/S. Supreme Palace Const.	2000/-
14	15/16		M/S. Girdli Const	5000/-
15	16/17	12/88	Sh. Phool Chand	675/-
16	17/18		Sh. Vinod Kr. Gidli	500/-
17	18/19		M/S. Garabade Singh & Sons	3000/-
18	19/20	2/89	M/S. Prominent Builders	2000/-
19	20/21		Sh. Vinod Kumar Anel	1000/-
20	21/22		Sh. Jagat Singh	100/-
21	22/23	4/89	Sh. Rajesh Kr. Jain	200/-
22	23/24	5/88	Sh. Ranjee Lal	500/-
23	24/25		M/S. Ashu Model Arts	1000/-
24	25/26	6/89	Sh. Kishan Joshi	2000/-
25	26/27	6/89	Sh. Harman Bir Siddiki	2000/-
26	27/28	"	Sh. Suresh Chandra	1000/-
27	28/29	7/89	-do-	200/-

Total - 68898

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(80)

Sl. No.	Date	Particulars	Amount (Rs)
		Sh. O.P. Khanna	400 -
58	59/60	2/91	7500 -
59	60/61	5/91	2000 -
60	61/62	10/91	1600 -
61	62/63	11/91	40,000 -
62	63/64	11/91	500 -
63	64/65	12/91	200 -
64	65/66	1/92	2000 -
65	66/67	"	3500 -
66	67/68	2/92	-do-
67	68/69	3/92	1000 -
68	69/70	"	1500 -
69	70/71	4/92	1000 -
70	71/72	6/92	-
71	72/73	"	4000 -
72	73/74	"	2000 -
73	74/75	"	100 -
74	75/76	"	1000 -
75	76/77	"	1500 -
76	77/78	"	3000 -
77	78/79	"	1000 -
78	79/80	"	1000 -
79	80/81	"	500 -
80	81/82	"	1500 -
81	82/83	1/93	2000 -
82	83/84	1/94	870 -
83	84/85	10/94	14885 -
84	85/86	1/95	13000 -
85	86/87	1/95	1890 -
86	87/88	"	480 -
Total -			256434 -

(28) (40)

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Sl. No.	Date	Name of Contractor	Amount (₹)
116	117/119	Sh Mohal Akram	2000
117	118/120	Mrs Negi Enterprises	500
118	119/121	Sh Rajesh Kumar Jain	2000
119	120/122	Mrs RK Const	500
120	121/123	Mrs R S Const	3000
121	122/124	Sh Nannak Chandel	2000
122	123/125	5/98 Mrs Guru Const Co	3000
123	124/126	6/98 Mrs SRK Const	2000
124	125/127	Sh Devender Kumar	1500
125	126/128	7/98 Mrs Durga Sult & Sons	10000
126	127/129	8/98 Mrs Vinod Const	15000
127	128/130	-do- Mrs Shakhan Asso	5000
128	129/131	9/98 Sh Rakesh Jeeff	1000
129	130/132	" Mrs Ram Kishore Bawa & Sons	10000
130	131/133	" Mrs Kalesh Kumar	5950
131	132/134	" Sh RK Bhardwaj	5000
132	133/135	" Sh Rakesh Mittal	5000
133	134/136	" Sh Rajeev	5000
134	135/137	10/98 Mrs Oslo Const Co	5000
135	136/138	" Sh Nareesh Jain	500
136	137/139	" Mrs NR Asso	1000
137	138/140	" Sh Suli Chandel	5000
138	139/141	" Sh AK Saha AS	27125
139	140/142	" Sh Devi Sahai	5000
140	141/143	" Sh Sanjay Sharma	1000
141	142/144	11/98 Sh Skyson Enterprises	5000
142	143/145	12/98 Sh Anjeet Singh	2000
143	144/146	" Mrs Supreme Palace Const	500
144	145/147	" Sh Anjeet Singh	2000
145	146/148	" Mrs Leela Sagar	5000
Total -			574136

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S. No.	Sl. No.	Date	Name of Contractor	Amount
176	177/179	3/99	Sh. Devendra Singh	5000
177	178/180	"	M/S. Ramson Const Co.	300
178	179/181	"	Sh. Rajeev	3000
179	180/182	"	Sh. Sanjeev Kumar	1000
180	181/183	"	Sh. Anujeev Singh	1000
181	182/184	"	Sh. Kuldeep Singh	5000
182	183/185	4/99	Sh. Ram Lal	1000
183	184/186	"	Sh. Mahesh Lal Kauri	1000
184	185/187	"	M/S. M. I. Khan & Co	235
185	186/188	"	Sh. Sadhu Ram	254
186	187/189	"	M/S. S. Enterprises	270
187	188/190	"	M/S. Gang Enterprises	5000
188	189/191	"	Sh. Rajdeep Singh	3000
189	190/192	"	Sh. R. K. Jain	2000
190	191/193	"	Sh. M. R. Yadav	246
191	192/194	"	Sh. Madan Chopal	3000
192	193/195	5/99	M/S. R. S. Cons.	5000
193	194/196	"	M/S. Ganey Enterprises	1000
194	195/197	6/99	Sh. Jagat Singh	1500
195	196/198	"	Sh. Anis Chhabra	3000
196	197/199	"	M/S. Neogi Enterprises	920
197	198/200	"	M/S. Pushpa Const.	2312
198	199/201	"	Sh. Kuldeep Singh	1000
199	200/202	"	Sh. Mohipal	3087
200	201/203	7/99	M/S. M. R. ASSO.	2000
201	202/204	"	M/S. Himanshu Brothers	5000
202	203/205	"	M/S. Ganey Ent.	285
203	204/206	"	Sh. Kanhaya Lal	304
204	205/207	"	Sh. Rajeev	1000
205	206/208	"	Sh. B. L. Ram	294
Total -				697546 -

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No.	Slip No	Date	Name of Contractor	Amount Rs.
236	238/239	11/99	Sh Bhupinder Singh	5000 -
237	238/240	"	Sh Om Bakash	1000 -
238	239/241	"	Sh Parmanoj Ray	1000 -
239	240/242	"	Sh Rajeev	1000 -
240	241/243	"	M/S Jay Const. Co	1000 -
241	242/244	"	M/S R R ASSO	1000 -
242	243/245	"	-do-	1000 -
243	244/246	"	Sh Kahagra Lal	1000 -
244	245/247	"	Sh Anil Gumbhir	975 -
245	246/248	12/99	M/S Bussku Rao	9000 -
246	247/249	"	M/S R R ASSO	1000 -
247	248/250	"	M/S Kirpal Ram Dewstra	5000 -
248	249/251	"	M/S Dilli Chandel	1000 -
249	250/252	"	Sh Bakash	5000 -
250	251/253	"	Sh Rajeev	2000 -
251	252/254	"	Sh Om Bakash	1000 -
252	253/255	"	Sh Bansi Lal	5000 -
253	254/256	"	M/S Shelesh Kumar	21000 -
254	255/257	1/2000	Sh Rajeev	2000 -
255	256/258	2/2000	M/S R K Const.	1000 -
256	257/259	"	M/S M F Builders	1500 -
257	258/260	"	Sh Bhupinder Singh	5000 -
258	259/261	"	Sh Bhanu Batra	2000 -
259	260/262	"	Sh Anil Gumbhir	5000 -
260	261/263	"	Sh Rajeev	2000 -
261	262/264	"	-do-	1000 -
262	263/265	"	Sh Om Bakash	2000 -
263	264/266	"	Sh Faiz Ahmed	2000 -
264	265/267	"	Sh Ram Kumar	5000 -
265	266/268	3/2000	M/S Durga and Co	10000 -
Total -				915264 -

Sl. No.	Particulars	Year	Name of Contractor	Amount (₹)
295	296/298	8/2000	Sh. Bhoj Singh Bainsa	5000
296	297/299	"	Sh. Nathu Ram Kundra	2000
297	298/300	"	Sh. Fariz Ahmmed	-
298	299/301	4/2002	Sh. M. J. Khan & Co	8000
299	300/302	"	M/s. Ram Kishore Bainsa	5000
300	301/303	"	Sh. R. D. Pandey	4000
301	302/304	"	M/s. Swati Concs	5000
302	303/305	"	M/s. Dharma Singh & Sons	5000
303	304/306	"	M/s. United Builders	10000
304	305/308	5/2000	Sh. Abdul Kadir	2000
305	306/309	"	M/s. Ashoka Bros	10000
306	307/310	"	Sh. Mohan Lal Koli	5000
307	308/311	"	M/s. Pasha Const. Co	10000
308	309/312	"	M/s. NR ASSO	10000
309	310/313	4/2000	M/s. Bhargava Const.	2000
310	311/314	"	Sh. Shyam Ent	5000
311	312/315	"	Sh. B. L. Narwaria	10000
312	313/316	"	Sh. Abdul Kadir	10000
313	314/317	"	Sh. R. A. Yadav	20000
314	315/318	"	Sh. G. J. Singh	10000
315	316/319	"	Sh. Shankar Lal	10000
316	317	"	Sh. G. J. Singh	-
317	318/320	"	M/s. Shyam Ent	20000
318	319/321	"	M/s. R. C. Gupta & Co	50000
319	320/322	7/2000	M/s. P. P. Aggarwal	10000
320	321/323	"	M/s. Dharma Consultant	10000
321	322/324	"	Sh. G. J. Singh	10000
322	323/325	"	Sh. Bhupinder Singh	6000
323	324/326	"	Sh. Kailu Ram	4000
Total -				1069464

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Sl. No.	From No.	To No.	Name of Contractor	Amount (Rs)
353	354/356	1/2000	Sh. Kanchay Lal	1000 -
354	355/357	"	Sh. Fairuz Ahmmed	1000 -
355	356/358	"	Sh. R.D. Pandey	2000 -
356	357/359	"	M/S. Aqua Mechanical System	1000 -
357	358/360	1/2001	Sh. Anil Gumber	2000 -
358	359/361	"	M/S. P. Aggarwal	2000 -
359	360/362	2/2001	Sh. Puli Chandel	3000 -
360	361/363	"	Sh. Kuldeep Kumar	2000 -
361	362/364	"	Sh. Kishan Lal	5000 -
362	363/365	"	Sh. Anil Gumber	2000 -
363	364/366	3/01	-do-	2000 -
364	365/367	"	M/S. Vastaki Const. Co	6000 -
365	366/368	"	Sh. Ram Lal	2000 -
366	367/369	"	M/S. Jwalra Builder	3000 -
367	368/370	"	Sh. Sanjay Kumar	3000 -
368	369/371	"	Sh. Kuldeep Singh Bama	2000 -
369	370/372	"	M/S. Gang Ent.	3000 -
370	371/373	"	Sh. G. Rajeev Singh	5000 -
371	372/374	"	Sh. Fairuz Ahmmed	2000 -
372	373/375	"	Sh. Nether, Ramkudra	1000 -
373	374/377	4/01	Sh. Fairuz Ahmmed	2000 -
374	375/378	"	Sh. Sanjay Ent.	1000 -
375	376/379	"	Sh. B.K. Dheer	8000 -
376	377/380	"	Sh. Ajay Gupta	2000 -
377	378/381	"	Sh. Puli Chandel	3000 -
378	379/382	"	Sh. Ram Khilwan JE	6000 -
379	380/383	"	Sh. Babhat Kumar. Doffman	1000 -
380	381/384	7/01	Sh. Sanjay Kumar	2000 -
381	382/385	"	Sh. Deewan Ram	1000 -
382	383/386	"	Sh. Sahab Lal	2000 -
Total-				1237964-



Sl. No.	Roll No.	Date	Name of Candidate	Amount
412	416/420	11/01	M/S. Indraprastha	7000 -
413	417/421	12/01	Sh. Anant Kumar	2000 -
414	418/422	"	Sh. Subodh Lal	1000 -
415	419/423	"	Sh. Anil Kumar	1000 -
416	420/424	"	Sh. Kamal	4000 -
417	421/425	"	Sh. Pritika	500 -
418	422/426	"	M/S Aqua Treatment	1000 -
419	424/428	1/2002	M/S Royal India Telecom	5000 -
420	425/429	"	M/S Nirmal Singh & Sons	8000 -
421	426/430	"	Sh. NK Sharma	1000 -
422	427/431	"	Sh. Ram Chandra	1000 -
423	428/433	"	Sh. Ram Lal	5000 -
424	429/434	"	Sh. Sanjeev Kumar	1000 -
425	430/435	"	M/S Kamesh Bopaleshwar	1000 -
426	431/436	"	Sh. Kamal	8000 -
427	432/437	"	Sh. Bodeep Barua	3000 -
428	433/438	"	Sh. Anil Gumbhira	3000 -
429	434/439	"	Sh. Bahadur Singh	13000 -
430	435/440	"	M/S Monday Ads Co.	1000 -
431	436/441	"	M/S Aqua Treatment	2000 -
432	437/442	"	Sh. Sanjeev Kumar	10000 -
433	438/443	"	M/S JN Egg Bt	1000 -
434	439/444	"	M/S Kamal	7000 -
435	440/445	"	Sh. Kaler Ram	3000 -
436	441/446	3/2002	Sh. Ram Chandra	2000 -
437	442/447	"	Sh. Tej Singh	4000 -
438	443/448	"	M/S BP Aggarwal	2000 -
439	444/449	"	Sh. Sanjeev Singh	1000 -
440	445/450	"	M/S Egg Bt	1000 -
			Total	1471479 -

Sl. No.	From	To	Sl. No.	Name of Contractor	Amount (Rs)
383	384	384	3/101	Sh. Harjot Singh Baran	3000 -
384	385	385	"	Sh. Harjinder Singh	1000 -
385	386	389	"	Sh. Harjinder Singh	1000 -
386	387	390	"	Sh. Fauz Ahmed	2000 -
387	388	391	3/101	Sh. Ashok Singh	13000 -
388	389	392	"	M/S Vikas Const Co	13500 -
389	390	393	"	Sh. Kaku Ram	5000 -
390	391	394	"	Sh. Rajinder Bhandary	2000 -
391	392	395	"	Sh. Ravi Lal	2000 -
392	393	396	"	M/S Mark Group Plo	1000 -
393	394	397	"	M/S HLR Eiggs	10000 -
394	395	398	"	Sh. RK Goel	5000 -
395	396	399	"	Sh. MK Shama	3000 -
396	398	401	"	Sh. OP Khanna 2 Cms	4515 -
397	399	403	"	Sh. Bhupinder Singh	10000 -
398	400	404	"	M/S Supreme Const	10000 -
399	401	405	10/2001	M/S Ashok & Sons	5000 -
400	402	406	"	Sh. Fauz Ahmed	10000 -
401	404	408	"	Sh. Kaku Ram	6500 -
402	405	409	"	Sh. Gurojeet Singh	5000 -
403	407	411	"	Sh. Basmiki Electricals & Hardware	10000 -
404	408	412	11/1	Sh. Anil Kumar	5000 -
405	409	413	"	Sh. VK Phogat	2000 -
406	410	414	"	M/S R.R. Const	5000 -
407	411	415	"	M/S Rajat Jelia Tubeweli	3000 -
408	412	416	"	Sh. Sanjay Kumar	2000 -
409	413	419	"	Sh. RK Goel	8000 -
410	414	418	"	M/S Normal S/S & Const	3000 -
411	415	415	"	M/S Ajay Const Co.	1500 -
				Total -	1373979 -

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LIST OF ITEMS IN WHICH END SECURITY DETENT BING

(Lapsed deposit)

S.No	DEMAND	Date	Name of Contractor	Amount (Rs)
472	478/482	1/03	Sh Sudhakar Sarda	7369-
473	479/483	"	Sh Anil Gambhir	4000-
474	480/484	"	Sh Parm Chander	7000-
475	481/486	"	Sh Sanjeev Kumar	5000-
476	482/487	12/02	Sh Ved Prakash	5000-
477	483/488	"	Sh Joginder Singh	1000-
478	484/489	8/03	Sh Chander Lal	1000-
479	485/490	"	Mrs Nirmal Singh & Sons	1000-
480	486/491	"	Mrs Sarda Const Co	9000-
481	487/492	"	Mrs Gang Ent	2000-
482	488/493	"	Mrs R S Constables Co	10000-
483	489/494	"	Mrs Swastik Const Co	5000-
484	490/495	2/03	Sh Ram Lal	3000-
485	491/496	"	Mrs Parm Kishore Bawa & Sons	1000-
486	492/497	"	Mrs Jagmohan Singh & Sons	5000-
487	493/498	"	Mrs Jay Const Co	1000-
488	494/499	"	Mrs Gagg & Sons	1000-
489	495/500	"	Mrs Nirmal Singh & Sons	20749-
490	496/502	"	Mrs Swastik Const. Co	5000-
491	497/505	3/03	Sh Anil Gambhir	5000-
492	498/506	"	Mrs Nirmal Singh & Sons	5000-

Grand Total - 2392097-

Para 12

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16/11/06

Para No 4

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(Ref Audit Memo No 6 dt. 10.8.06)

Para - 4 of 2005-06

8, 14

12/9

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Subject:- Contingent Bills

1000-14

During the test check of contingent bills period under the audit it has been observed that the following discrepancies have been noticed. The same may be rectified and shown to the audit

1. Purchase made without codal formality: - The purchases have been made against the following bills but no codal formalities have been completed as per GFR.

S.No	Bill No	date	Amount	Item purchased
1.	Cvno56	10.6.05	19716	
2	Cvno70	14.06.05	26500	Purchase of water cooler
3	Cvno159	30.12.06	3900	Heat convector

If the codal formalities have been completed the quotations file may be shown to audit CV no 077 dated 17.12.05 Rs 3894/-

2. The Purchase have been made from M/S Nav Durga Traders in the bill submitted by the dealers are not in order or not in S.No the Detail are as under:

Bill NO	date	Amount
054	27.10.05	Rs.272/-
053	29.10.05	Rs.200/-

The bill no 053 is issued on 29.10.05 and Bill no 054 is issued on 27.10.05. How the last bill is issued on 27.10.05 and earlier bill 053 issued on 29.10.05. Please clarify.

3. CV no 100 dated 20.12.05 Rs.5000/-

The Voucher is not attached with the cash voucher. The voucher may be attached and shown to audit.

4 Photo state Machine kept Idle :- Rs. 22,911/- was incurred for photo state of different type of forms but no codal formalities were completed as per GFR. The division is already having the photo state machine in the office. The reason for incurred Rs.22, 911/- on photo state work may be given. The amount incurred the detail of the bill are as under:

S.No	C.V	Date	Amount
1.	31	12.07.05	4552/-
2.	61	17.03.06	5510/-
3.	94	30.11.05	2973/-
4.	35	25.06.05	9876/-
		Total	22,911/-

5. Purchase of Petrol:

C.V No.10&11 dated 6.1.06 Rs.13,342/-
CV.No 54&55 dated 22.11.05 Rs.18,127/-

Rs 13,342/- was incurred for purchase of 289 lts petrol in the month of December 2005. The ceiling limit of petrol is 200lts per month. The reason for excess consumption of petrol may be given. The 268 lts petrol was also consume in the month of October 2005 instead of 200lts as per instruction issued from finance department. The competent authority under intimation to audit may be regularized the same.

Para No. 10 (Reference Memo No 2 dated 7.8.06)

Subject: Verification of M.B. Books of C/O Resdl. Qtrs. in Tihar Jail.

Name of the work	C/o Resdl. Qtrs. In Farm Area at Tihar Jail. Type -II-30 Qtr., Type-III- 30 Qtrs and Type-IV- 8 nos. Qtrs. i/c water supply and sanitary installations.
Agency	Pt. Munshi Ram Associates Pvt. Ltd.
Agreement No.	1/EE/PWD XI/2005-06
Estimated Cost	2,63,75,623/-
Tendered Cost	3,07,63,022/-
Date of Start	12.4.2005
Stipulated date	
Actual date of completion	11.7.2006

The following MB have been verified of above construction work and shortcomings noticed are as under:

- (1) MB Book No. 4229 at page No.1, Item No. 2.1. the measurement start continue upto page 5 and then item No. 1 (brick work) with Flag fly). Started from page 15 the initial made by JE on 26.8.05, in the same manner item No. 1.2 started from page 15 and continued upto page 19 and initial made on dated 2.9.05. As per instructions CPWD specifications, every page should be signed by the concerned Engineer alongwith the counter signature of contractor. The irregularities mentioned in the Memo 9 dated 14.8.06, the shortcomings of the other MBs in respect of 4556, 4557, 4558, and 4604 have been mentioned the same may be rectified and under the intimation to the audit.

It has been noticed that when the running bill is to be concluded, the concerned JE made so many cuttings and counter cuttings, the concluded figures of measurement as well as the amount of the running bill cannot be verified. This practice was continue upto the payment of 9th bill. The competent authority may kindly look into this type of cuttings and instruct that the cutting should be made under the attestation or second higher authority. Neatly otherwise it will be deemed as temperament of record.

The total payment in nine running bill as mentioned in the above mentioned Memo was made amounting to Rs. 2,18,72,745/- and the completion time was finished on dated 11.7.2006 but no such documents was provided to establish whether the extension of the time for the work has been given or the work completed. Diagonal lines the cancellation has been attested by the concern JE under his signature and date have canceled any page left blank inadvertently. The same may be intimated the audit party.

Para No. 10

Subject: Non-Production record

Name of work: "c/o 300 bedded Super Specialty wing of DDU Hospital at C-2-B, Janak Puri, New Delhi."

Agreement No. 12/EE/PWD-V/2003-04
 Contractor : M/s Omaxe Construction Ltd.
 Dt. Of Start: 27.6.2003
 Dt. Of Completion: 26.12.2005
 Status: Work-in-progress (as per 36th R.A.Bill).

The division was requested, vide Memo. NO.14 dt. 27.10.06, to provide the following record/information for the above work but the same has not been provided to audit.

- i) Hindrance Register.
- ii) Record relating to finalization of EOT case.
- iii) M.B.No.7160, 7153 used in this work.
- iv) Secured Advance Records.

From the 36th R.A.Bill paid vide Vr.No.80 dt 25.02.2006, the following discrepancies were noticed which may be clarified by the division:

1. As per instructions issued by SE, from time to time, 100% check was to be conducted by the AE for hidden items and for items carrying high rates in addition to regular 50% test check of measurement required by A.E. No such test report for 100% check by AE (with dates of checking) was found annexed with the Bill/record.
2. As per certificate given in the body of the bill, no secured advance was o/Science against the contractor for more than three month. This could not be verified by audit due to non-production of register/record for grant of secured advance to the contractor despite the fact that a secured advance of Rs.47,71,836/- was paid to the contractor in the above bill.
3. As per clause 10 CC of the contract if the prices of materials and/or wages of labour increases after the date of receipt of tenders the contractor shall be compensated for such increase as per provision.

In this particular case the deptt. Has paid a total escalation of Rs.6,26,21,491/- which could not be verified with reference to the provision.

4. The uptodate work done in this case as Rs. 28,94,77,209/- agaisnt the T.A. of Rs.36,14,68,834/- as such the % age of work done with reference to amount comes out to 80%. The date of completion of work was 26/12/2005 whereas the work is still in progress and approx 20 % work is still to be done Being a public utility work it should have been completed within the stipulated time frame so that the services of the Hospital could be availed by the general public.

The Division is requested to provide complete record of this work to the next audit.

R. B. Shukla
 RA

Para No. ~~11~~ ~~7~~ ~~17~~

Para - 8 of 20.5.06

(Ref memo No.17 dt.23.8.2006)

Para 15

149

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14/6

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Para - 17

Subject:

Verification of Record in r/o C/o Medical ward for Hospital in Central Jail No.3 in Tihar.

During the test Audit of the above mentioned work the detail of above mentioned as under:-

Name: M/S Harcharn Dass Gupta
Estimate Cost: Rs.91,10,848/-
Tender Cost: Rs. 94,71,163/-
EMD Rs.1,82,217/-
S.D Rs. 4,73,558/-
Date of start 15.2.2004
Date of completion 14.6.2005
Actual date of completion 24.07.06
Time allowed 16 month

There are 12 Running Account Bill was paid from the office as under:

MB No 4495

S.No	of Bill	CV No & date	Amount	
1st	R.A.Bill		Rs. 56,980/-	4 MB4440
2nd	R.A.Bill	52 dt.9.9.04	Rs. 70,672	7
3rd	R.A.Bill	37 dt 9.2.05	Rs 4,58,426	18
4th	R.A.Bill	150 dt 23.3.05	Rs. 13,58,566	27
5th	R.A.Bill	50 dt10.5.05	Rs. 5,51,199	29
6th	R.A.Bill	15 dt 4.6.05	Rs. 6,85,483	50
7th	R.A.Bill	62 dt 18.8.05	Rs. 5,51,999	60
8th	R.A.Bill	100 dt 21.9.05	Rs 7,68,000	69
9th	R.A.Bill	162 dt 28.10.05	Rs 7,64,865	83
10th	R.A.Bill	no detail given	Rs 9,37,219	100
11th	R.A.Bill	84 dt 23.3.06	Rs 8,00,891	20
12th	R.A.Bill	110 dt 22.5.06	Rs 4,21,132	42
Total			Rs. 80,61,489/-	

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The last running bill was passed amounting Rs.4,21,132, on dt.22.5.06. The date of completion of work was 14.6.2005, but the payment was made of xii R.A bill vide CV 110 dt.22.5.06, the time was taken more than 11 month approximately by the contractor and no sanction was available in the file for the approval of EOT and final bill is yet to be prepared, it has also come into the notice from M.B. 4666 at page the extra work was done on different items amounting to Rs 8954+26533+42739+1495-44+3497+8835+2154+8434 = Rs 1,09,003/-. The approval of this work is also required.

Since the extension of time beyond 11 months, the provision of clause II of PWD manual was not invoked to impose the penalty @ 1.5 % of delay on tender amount. It is deemed the competent authority has ignored the provisional of the rule only to facilitate the contractor.

Para 16

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Para 18

Para 16/17

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Para No. ~~8~~ ~~12~~ (Ref Memo No 11 dt 18.8.06)

Para 7 of 2005-06 Subject:- Stationery record/ purchase Register.

During the test check of stationery purchase record-it has been observed the following discrepancies have been found. The same may be rectified and shown to audit.

1. After opening the quotation the comparative statement was prepared in which two dealers rate was lowest of some item but the competent authority made the negotiation with M.K. Enterprises which is against the rule laid down in the GFR (Rule 160(point no.12) of GFR may kindly be seen. After making the negotiation with M.K. Enterprises the supply order were given to them. In same practice was also adopted on purchase made on 25.8.2004. No Quotation was called in the year 2005-06 for purchase of stationery and most of the supply order was given to M/S M.K. Enterprises for architectural stationery were also purchase for M/S M.K. Enterprises without completing the caudal formalities. It has been stated by the concerned official the HOD of the PWD department has issued the instruction to purchase the stationery from M/S M.K. Enterprises the same circular may shown to the audit.
2. Since the inspecting committee of the office is not competent to certified the slandered of the stationery items as per specification lies with the Kendra Bandar / Cooperative store. They have their own inspection committee to certify the slandered of the stationery items.
 Since this office has no Inspection Committee to certify the Quality of stationery items, it is objectionable to purchase the same.

Para No.3

Ref.Memo No.08

Dated: 16.10.2008

Sub: Huge deviation in expenditure & quantity.

The work of providing and fixing modular furniture at VREC Centre at Labour Welfare Centre, Karampura and Community centre, New Ranjeet Nagar was awarded to M/s Precision Metal Industries at a tendered amount of Rs.4,35,666 which is only 7.8% above the estimated cost of Rs.4,04,000. As per the final bill a total expenditure to the tune of Rs.20,07,499 has been found incurred which amounts to 397% of escalation from the estimated cost. Deviation in following items of work was found made:-

Item No.	Qty. Agreed	Qty. executed	Qty. deviated	Rate/ unit	Deviated expdr.
1.	08	36	28	28,000	7,84,000
2	08	10.40	2.40	9,000	21,600
5	16 Sqm	35.04	19.04	5,200	99,008
				Total	9,04,608

Apart from above 3 nos.of extra items costing Rs.6,98,331 have also executed as per the final bill. In this context following observations have been made by the audit:-

- (i) As per GOI OM No.DGW/MAN/129 dated: 30.12.2005 Ex.Engineer may accord technical sanction and accept the lowest tender for works upto a limit of Rs.15 lakhs. The above work was accepted within the above power but exceeded the limit upon the completion of work. Section 2.26 of CPWD Manual further specifies that if the expenditure exceeds beyond 10% of the technical sanction a revised technical sanction is required to be issued by the competent authority. In the above case the expenditure has been exceeded beyond the above limit but revised technical sanction is not found obtained from the competent authority as per records provided to the audit.
- (ii) As per Sec.23.2.1 of the CPWD Manual, no deviation in the quantities of any items should be made without the prior approval of the competent authority. The approval/sanction of the Competent Authority for such huge deviation of work and expenditure was not shown to the audit.
- (iii) Approval of the client department for the above deviation/extra items of work if any obtained was also sought by the audit but could not be provided by the Division.
- (iv) Since actual expenditure has been enhanced to the extent 5 times of the estimated cost, the very purpose of calling tenders, codal formalities etc. has been defeated.
- (v) The reason/justification for such huge deviation may also be conveyed to the audit.

Kara No.4

Page 18

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11/10

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Page 18

Ref. Memo No.12
Dated: 16.10.2008

Sub: Cost enhancement and delay in execution of work

Agreement No : 74/EE/PWD XI/2006-07
Name of the work : Renovation of Central Jail No.4
Name of the Contractor : M/s Girdhari Lal Chauhan & Sons
Estimated Cost : Rs.52,07,348
Tendered Amount : Rs.60,18,132

In the context of above work following observations have been made by the audit:-

- (i) As per records Expr. Sanction/Admn. Approval for Rs.74.70 lakhs was found obtained from the competent authority. In terms of Sec.2.26 of CPWD Manual if the expenditure exceeds beyond 10% of the sanction, a revised sanction is required to be issued by the Competent Authority. In this case the expenditure upto 8th Running Account Bill comes to more than one crore which is in excess of above limit and therefore a revised sanction is required to be obtained. The same was not shown to the audit in response to the audit memo.
- (ii) The stipulated date of completion of work was 28.5.2007 whereas after a period of more than one year the work is in progress. As per provision contained under clause 2(ii) of the terms of contract, in case the completion period exceeds 3 months from the stipulated date of completion, then penalty @ 1% per week of the tendered cost subject to a maximum of 10% of the tendered value for work is recoverable from the contractor for delay in work. There is an abnormal delay of more than 12 months in the execution of work and therefore 10% of tendered value of work ie; Rs.6,01,813 is liable to be recovered from the Contractor whereas only an amount of Rs.50,000 has only been so far withheld on account of EOT upto 8th Running Account Bill. The reasons for non-levy of penalty require elucidation.
- (iii) The time schedule for physical milestones stipulated by the Tender accepting authority in the NIT in terms of Section 28.5 of CPWD Manual has not been found followed by the Contractor and no detailed review of physical progress carried out by the authority concerned.
- (iv) As per 8th Running Account Bill an expenditure of Rs.31.56 lakhs incurred on extra/substituted items and an amount of Rs.13.51 lakhs incurred upon the deviation of quantity as per Annexure'. Approval/consent of the client department for deviation and execution of extra work sought vide audit memo was not shown.
- (v) It may also be clarified to the audit that why the extra/substituted items as well as deviated quantity of works escaped the attention of the Division while preparing the preliminary estimates.

24/08/RWD-XI/2006-07

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ITEM NO.	Agreed Qty	Qty Executed	Qty Deviated	Rate Rs/ks	Expend on Deviation
7	20 Cum	84.66 Cum	64.66 Cum	1569/90	101509-
8	4700 kg	5413/14 kg	713.14 kg	21/95	15653-
14	635 Sgm	1134.14 Sgm	499.14 Sgm	493/10	246126-
15	105 Sgm	265.76	160.76 Sgm	503/2	80862-
16	4170 Sgm	5744.82	1574.82	373/30	587880-
17-1.1	295 Sgm	324.72	29.72 Sgm	228/60	6796-
18-1	2520 Sgm	4141.56	1621.56	46/60	75565-
19-1	65 Sgm	739.21	674.21	54/15	36508-
22-1	2585 Sgm	4880.77	2295.77	6/30	14463-
23-1	3020 Sgm	10321.45	7301.45	2/80	20444-
26-1	40 Cum	69.12	29.12 Cum	242/10	7050-
30	6560 Sgm	9550 Sgm	2990 Sgm	5/40	16146-
31	540 Sgm	1516 Sgm	976 Sgm	131/20	128051-
32	540 metric	947.06 mtr	407.06	11/05	4498-
35	80 Cum	103.38	23.38 Cum	383/50	8966-

Total Expend on Deviation } 1350515

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Page 19

Para No 5

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Page 27 (17)

Ref. Memo No.10
Dated: 16.10.2008

Sub: Escalation of cost and undue benefit to Contractor.

The work of construction of boundary wall & CC Pavement at 300 bedded Super Speciality hospital was awarded to M/s Bansilal in July, 2006 at a tendered cost of Rs.1,66,49,266 which is 40% above the estimated cost of Rs.1,18,93,182. The work was completed in the month of Jan.07 and final payment of Rs.2,31,32,789 was made which is 94.50% above the estimated cost. During the test check of records it was revealed that the cost was escalated to this extent due to addition of extra items at an expenditure of Rs.56,82,008 and expenditure on deviation of quantity of work to the tune of Rs.8,01,514. The expenditure on extra work and deviation alone constitutes 55% of estimated cost i.e.; Rs.64,83,522. These works were escaped while preparing the preliminary estimates and due to addition of these works during execution, Contractor has unduly benefited with the avoidable expenditure incurred from the Govt. accounts.

Similarly the work of construction of 3 Bay Fire Station/D/T and 21 quarters was awarded to M/s KBG Engineers at a tendered cost of Rs.2,91,57,170 which is 21.98% above the estimated cost of Rs.2,39,03,238. The final payment of Rs.3,07,30,521 which is 29% above the estimated cost was made to the contractor upon the completion of work. The escalation is mainly due to addition of 25 items of work which was not included in the agreed quantity of work and in the preliminary estimates.

Apart from above two instances, it was also noticed from the Agreement Register that the work of repair at Sarvodaya Kanya Vidyalaya, A Block, Janakpuri (Agreement No.19/EE/PWD XI/07-08) was awarded at a tendered amount of Rs.7,13,703 which is 12.49% below the estimated cost of Rs.8,02,910. The work was finally got completed by the Division with an expenditure of Rs.29,68,499 which is 270% above the estimated cost.

It is therefore evident from above that the Planning Branch of the Division is not taking due care while preparing the estimates. Keeping in view of these facts, audit is of the opinion that the Division may adopt cautious approach to the preparation of preliminary estimates, so that private agencies may not unduly benefit or Govt. may not be at loss while carrying out various public works.

Para No.6

Ref. Memo No.11
Dated: 16.10.2008

Sub: Delegation of powers for acceptance of works

As per delegation of powers for acceptance of lowest tender conferred upon the Ex.Engineer vide OM No.DGW/MAN/129 dated 30.12.05 he may accept works costing upto Rs.15 lakhs. The tendered amounts of works as per details given below have exceeded the above limit. The sanction of the Competent Authority if any obtained may be conveyed to the audit and in case sanction does not exist, the expenditure may be got regularized from the Competent Authority under intimation to the audit-

(i) Agreement No.20/EE/PWD XI/07-08

Name of the Work : C/o visitors room , waiting room in Nari Niketan

Estimated cost : Rs.14,17,264

Tendered Amt. : Rs.19,40,660

File No.EE/PWD XI No.54(A III)PWD XI/2552 dated : 26.5.2007

(ii) Agreement No.21/PWD M 332/07-08

Name of the work : C/o office accommodation for PWD V & PWD E Div.8 at
Rama Road, Zakhira

Estimated cost : Rs.39,05,365

Tendered Amt. : Rs.49,30,914

File No.EE/54(1764)/PWD V/M332/427 dated: 25.5. 2007

Para No.7

Ref. Memo No.04
Dated: 10.10.2008

Sub: Short recovery of Cess towards Labour Welfare Fund.

During the test check of records for the period under audit it was noticed that cess recoverable under the Building & Other construction Worker's Welfare Act 1996 has not been deducted from the payments made to the Contractors as per details given in the Annexure. Accordingly an amount of Rs.61,860 is found to be outstanding for recovery from various contractors. The relevant bills/records may be checked and if these amounts are due from the contractors, recoveries may be made and deposited in the Govt. account under intimation to the audit.

Labour Cess - statement of dues from Contractors

No	Name of the Contractor	Cr. no.	Period start - end	Cess recoverable @ 1%
1	Tejendra Kr Dwe	62	18/11/07	120148
2	System Aids Engineers	12	05/11/07	439413-
3	Anil Gambhir	13	27/6/07	220835
4	Pankaj Dubey	93	07/11/07	178134
5	Bharpush Dutta	15	27/6/07	25950-
6	Rirdhan Lal & Sons	17	13/9/07	1981270
7	Nanak Chand	180	11/6/07	19912-
8	Nathan Lal	101	14/6/07	18709
9	d	163	27/4/07	255068-
10	Manoj Kumar	108	17/6/07	35582
11	d	230	27/4/07	30415
12	Virender Sharma	1	1/8/07	19006
13	d	2	1/8/07	19956-
14	d	56	9/8/07	18735
15	Manoj Kumar	210	26/6	55017
16	S. D Falzarria	226	27/6/07	211657
17	Karishk Chand & Sons	151	16/11/08	284951-
18	d	250	31/3/08	590572
19	Precision Metal Industries	164	27/4/07	96000
20	d	165	27/4/07	433082
21	Adlakhe Associates	18	3/5/07	253848
22	d	130	27/1/07	947720-
23	Naveen Business	74	10/5/07	10080-
			TOTAL	61860

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Para 140

Para 141

Para 21

Non production/maintenance of records.

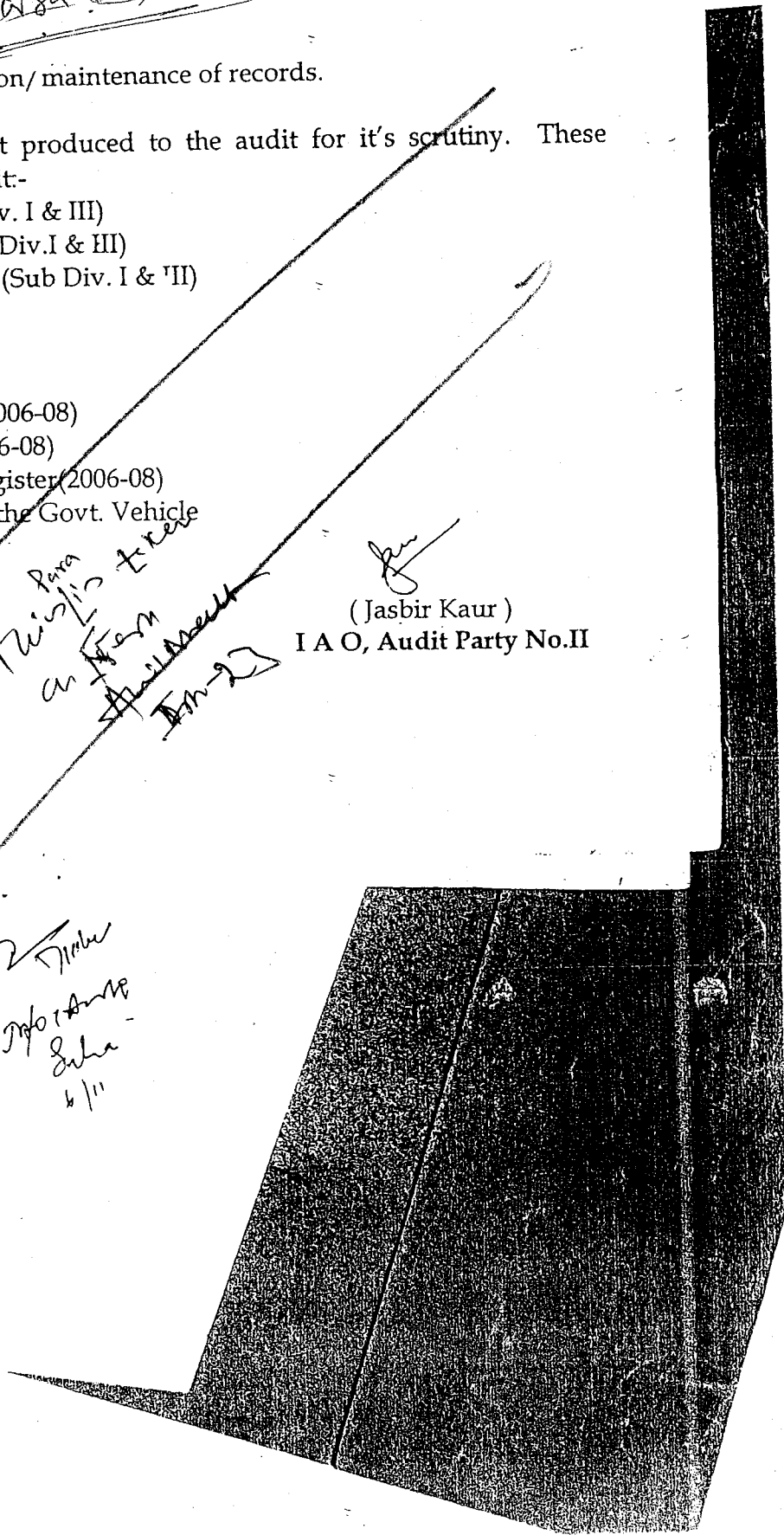
The following records were not produced to the audit for it's scrutiny. These records may be shown to the next audit:-

- (i) Agreement Register (Sub Div. I & III)
- (ii) Sale of tender Register (Sub Div. I & III)
- (iii) Opening of Tender Register (Sub Div. I & III)
- (iv) Contractor's Ledger
- (v) Works Abstract
- (vi) MAS Register(2006-08)
- (vii) Stock register for Liveries(2006-08)
- (viii) Property Stock Register(2006-08)
- (ix) Travelling/Conveyance Register(2006-08)
- (x) Log Book/History sheet of the Govt. Vehicle

This is taken from Para 21 as per this is taken from

Jasbir Kaur
 (Jasbir Kaur)
 I A O, Audit Party No.II

D.A.
20/7/11
Info & Amr
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(18) AUDIT REPORT IN RESPECT OF PWD DIVISION M-332, (90)
GOVT. OF DELHI, JAIL ROAD, N. DELHI FOR 2008-10

~~PART II CURRENT AUDIT REPORT~~

Para No. 1

Memo No. 10.
Dated: 08-10-2010

Sub: Performance/output of the Division

As per CPWD Manual, Section- 28.1 at the time of issuing NIT for a particular work the Engineer- in- Chief in charge should specify the time allowed for completion of the work consistent with the magnitude and urgency of the work and as per 28.2, the time allow for carrying out the work as entered in the contract shall be strictly observed by the contractor. Section 28.3 further specify that the work shall throughout the stipulated period of the contract be proceeded with all due diligence (time being deemed to be the essence of the contract) on the part of the Contractor. During the scrutiny of entries made in the agreement registers, it has been observed that a total No. of 206 agreement have been undertaken by the Division during 2009-10, of which 84 works are still in progress. The date of completion agreed have been lapsed of these works. The section 28.5 of the CPWD manual further states that the tender accepting authority shall review the progress at work each month with all the concerned disciplines including the contractor. The same objection was raised in previous audit report of 2007-08. In view of the above position, the factors affecting the progress of works may be identified and remedial measures may be taken to improve the efficiency so that works may be completed in time in future.

Para No. 02

Memo No. 13.
Dated: 13-10-2010

Sub: Required Ex-Post-Facto sanction for making the payment of non-approval of deviation in schedule of Qty.

(23) The work of construction of toilet block in Ward No. 8, and concrete work on Kot Moka wall was awarded to M/s Bee Engineers vide agreement No. 73 during the year 2008-2009. The stipulated date of start and completion was 25.9.2008 and 24.11.2008, but the work was actually completed on 26.02.2009. The estimate cost of work was Rs. 18,36,650/-, and awarded to L-1 firm for Rs. 17,96,244/- which is 2.20% below the E.C. The contractor was paid a total sum of Rs. 25,15,979/- vide IIIrd & Final Running account bill, which included Rs. 4,18,912/- as deviation in schedule of Qty, whereas the final bill does not have the approved Ex-Post-Facto sanction of deviation statement of the Superintending Engineer, the competent authority. As per the delegation of powers contained in CPWD manual, the A.E and & E.E together could approved the deviations upto Rs. 3,46,436/-, Hence, the deviations to the tune of Rs. 4,18,912/- 3,46,436/- = Rs. 72,476/- was required to be got approved from S.E. The approved copy of deviation of S.E. was asked vide audit memo No. 13 dated 13.10.10, which the division could not produce to the audit, Hence ~~now~~ the deviations ~~statement~~ under the competency of S.E. for Rs. 72476/- be got approved by seeking the ex-post-facto sanction from the Superintending Engineer.

Para No. 03

Para No. 24

Memo No. 14.
Dated: 13-10-2010

Sub: Revised technical sanction.

The work of construction of toilet block, Ward No. 8, was awarded to M/s Bee Engineers, at the tendered cost of Rs. 17,96,244/- (E.C 18,36,650/-) The technical sanction of the work was Rs. 19,31,500/-. The total expenditure incurred of this work was Rs. 25,15,979/- vide 3rd & final Running Account Bill (Agreement No. 73, 2008-09). As per the Section 2.5.2 "the technical sanction can be exceeded upto 10% beyond which revised technical sanction shall be necessary." Here the actual expenditure increased by 30%, Hence a revised technical sanction was required for this work, which was not obtained,

Similarly, the work of repair and renovation of walls of corridor of GGSSS, Tilak Nagar was awarded to Bala Ji Builder at the tendered cost Rs. 6,83,636/- (Estimated Cost Rs. 8,67,778/-). The technical sanction of the work was Rs. 9,11,200/- but the contractor Balaji Builders was paid a total sum of Rs. 10,44,940/- (Agreement No. 73 2009-10) vide 2nd and final bill. Hence the technical sanction amount exceeded by 14.67%. Hence a revised technical sanction was required for this work, which was not obtained,

Reasons for not obtaining the revised technical sanction was asked vide audit memo No. 14 dated 13.10.10 but no reply was obtained from the Division, Now revised technical sanction of the above works may be got approved from the competent authority under intimation to audit.

Para No. 04

Para No. 25

Memo No. 15.
Dated: 13-10-2010

Sub: Recovery of Rs. 4802/- from M/s Pintu construction Co.

The work of supply of material under the work A/R & M/o to Old Residential Quarters at Central Jail No. 2, at Tihar, New Delhi was awarded to M/s Pintu Construction Co. at the tendered value of Rs. 3,49,458/- which was 19.90% above the Estimated Cost of Rs. 2,83,124/-. The contractor was paid a total sum of Rs. 4,80,187/- vide first and final bill on 4.8.2009. As per the condition No. 28. of the agreement No. 09 of the year 2009-10, recovery of 1% on total of the work done shall be made from the bill of the contractor's account for electricity, which was not deducted from his bill payment.

Hence 1% of Rs 480187 i.e Rs. 4802/- may now be recovered from him under intimation to audit.

Para No. 05

(29) (27)

Para No. 26 (18)
Para 26 (27)

Memo No. 9.
Dated: 07-10-2010

(28)

Sub: Fore Closure of Work.

The work of repair & maintenance of Govt. Co-Ed. Sr. Sec. School KG-I & II & Govt. SKV A-Block, Vikaspuri was awarded to M/s Kailash Chand & Sons at the tendered cost of Rs. 2,45,969/- whose estimated cost was Rs. 6,39,545/- (being 61.54% below the estimate cost.) As per the progress report, only 50% work is completed, till today, whereas stipulated date of completion was 5.11.2008. The records like M.B, payment made to firm, agreement of the work were asked vide audit memo No. 9 dated 07.10.10 which the division could not produce.

Since the work was not completed at all, hence the basic purpose of the work was not fulfilled. Reasons for non-completion of work along with the documents as asked above may be produced to audit party during the next audit.

Para No. 06

(29)

Para-30 (28)

Audit Memo No. 04
dated 29.09.10

Sub :- Outstanding balance under Cash Settlement Suspense A/C

As per the Appendix 7A of CPWA Code 1996, 'At the close of the year there should normally be no balance under the Suspense Head with the object in view a vigilant watch should be kept over the outstandings towards the close of the year and steps taken to have such transactions settled by the 31st March. The Register should be reviewed by the Divisional Officer monthly with a view to see that the settlements are not unduly delayed.'

However the Monthly A/c of March 2010 showed that an amount of Rs. 1,11,18,278 is still lying as outstanding in Cash Settlement Suspense A/C. This amount is due from Police Department. The blockade of this huge amount shows that the Divisional Officer as required by the above code has not reviewed the suspense register from time to time. Efforts are required for the early settlement of this suspense A/C under intimation to audit.

Para 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100

Para No. 07

(21)

Para-31

Audit Memo No. 05
dated 29.09.10

(27) Para No. 27

Sub: Un-cashed Cheque

During the test audit of Civil Building Maintenance Division No. M-332 Jail road, Delhi, it was found that cheques amounting to Rs. 85945/- were lying outstanding at the end of Aug'2010. The cheque amounting to Rs. 22,945/- were 90 days old. Some of the cheques were issued 2 or 3 years ago but not yet been presented for payment. The reasons for non-cashed of these cheques were asked vide audit memo No. 5 dated 29.09.2010 but not reply was received from the division.

The Executive Engineer is requested to settle these outstanding cheques as per the provision under intimation to audit.

Para No. 08

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Audit Memo No. 03
dated 29.09.2010

(17)

(17)

10 2/2

Sub: Undue accumulation of Unclaimed Deposits.

As per provisions under rule 189 of Receipt & Payment rules, at the close of March each year all deposits or balance unclaimed for more than 3 completed account year shall be credited to the Govt. under the consolidated fund ^{As per} para 21.6 of CPWD Works Manual 2007, in order to avoid delay in refund of Security deposit to the contractor, Divisional Accountant should put up to the Divisional Officer every month a list of all cases where the security deposits becomes due for refund without waiting for application from the contractors.

During the course of audit, it was noticed while scrutiny of monthly accounts for the audit period 2008-10 that a huge amount is outstanding as per details given below:-

S.No.	Particulars	Amount Outstanding as on 31.03.2009	Amount Outstanding as on 31.03.2010
1.	Earnest Money/ Deposit-II	16,42,68,969/-	15,86,81,184/-
2.	Other deposits P-V	1,49,82,165/-	2,84,34,246/-
	Total	<u>17,92,51,134/-</u>	<u>18,71,15,430/-</u>

*Factor of
Contractor's
Security deposit
(2008-10) 100%*

*Amount
Left*

*To be
taken
as fresh*

The figure may be verified and deposits outstanding for more than the period prescribed above may be identified for crediting of the same to the Govt. The same objection was raised in previous audit report of 2007-08. The action may now be taken to credit the Govt. A/c under the rule 189 under intimation to audit.

Para No. 09

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Page 33

Page 33

Page 33

Audit Memo No. 1, 1A
dated : 27-9-10

Sub: Non Production of Record.

1. Bill Register.
2. Spouse information.
3. T&P Registers
4. Contractor Ledger
5. Inspection Reports.

*This para is taken as fresh
Amount
DA 23*

~~Page 10~~

JASBIR KAUR
IAO

PART- III TEST AUDIT NOTE

Test Audit Note No. 01

Audit Memo No. 07
dated 01.10.10

Sub: Service Book

On going through the Service books, the following discrepancies were noticed.

I In the following cases photo of the official/ officers is not pasted & attested at first page of the concerned service book:-

1.	Hari Ram, Mason	-	Not pasted
2.	Kapoor Singh, Plumber		Not attested
3.	Smt. Maracho Devi, Beldar	-	Not attested
4.	Ramdhari Meena, Beldar	-	Not attested
5.	Radhey Shyam, Plumber	-	Not pasted
6.	Kalicharam, Carpenter	-	Not attested
7.	Om Parkash, Plumber	-	Not attested
8.	Chotey Lal Meena, Beldar	-	Not attested
9.	Dharam Pal, Beldar	-	Not attested
10.	Umesh Mehto, Mason	-	Not attested
11.	Pritam Singh, Beldar	-	Re-attested not done

II GPF A/c No. has not been found recorded on the first page of S.Book.

III. Home town declaration is not found in the Service Book.

Other similar cases may be reviewed at your level and compliance may be shown to audit.

Test Audit Note No. 02

Audit Memo.No. 06
dated 01.10.10

Sub: Qualifying Service.

Sub Rule 32 of CCS (Pension) rules 1972 provides that Govt. Servant on completing 25 years of service or having been left 5 years of Service before retirement whichever is earlier, the H.O.D in consultation with PAO shall verify the service rendered by such a govt. servant. The period of qualifying service so determined. The same has not been fulfilled in the following cases:-

S. No.	Name & Designation	D.O.B	D.O.A	D.O.R
1.	Hari Ram, Mason	6.5.1957	18.4.1983	31.5.2017
2.	Smt. Maracho Devi, Beldar	01.12.1952	17.03.1982	31.12.2012

Other similar cases may be reviewed at your level and compliance may be shown to audit.


JASBIR KAUR
IAO

(15)

PART I
CURRENT AUDIT REPORT
(2013-16)

Audit Para No.1 (Ref. audit memo 13 dt.13/10/2016)

Sub : Public Works Deposit.

In terms of Para 15.4.1 of 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.

A test check of the monthly accounts of the Division for the Month of March 2016 revealed that an amount of Rs.19.00 crore is lying outstanding under the head "Public Works Deposits" as of March 2016, as per details given below:

Detail	Amount (in Rs.)
Part-II	162100018
Part-III	478815
Part-IV	3329
Part-V	27511683
Total	1900093845

16.28
3.21

As per provisions of CPWD works manual, the divisional accountant should review monthly, all deposits under Part II and refund the security deposits, where due, without waiting for any application from the contractor. Heavy accumulation of Rs.16.21crore under deposit Part II indicates that the deposit register was not reviewed at divisional level from time to time. The register should be reviewed and all deposits more than 3 years old where refund is not due should be credited to government account. Further, the amount of deposit register should be matched with the amount reflected in monthly account.

Similar observations were reflected in previous audit paras also.

The department should clear the unclaimed balances lying in the division as prescribed under Para 15.4.1 of CPWA Code.

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This Para is taken
as fresh as per
Billment
10/23

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Audit Para No.2 (Ref. audit memo 6 ,10 & 9 dt. 7/10/2016 & 10/10/16 respectively)

Sub: Irregularities in Pay and Allowances.

i) Over Payment of Transport Allowance

As per Min. of Finance Office Memorandum No. 21(1)/97-E-II(B) dated 3/10/97, Transport Allowance is given to all employees to compensate the cost incurred on account of commuting between the place of residence and the place of duty. From 22/02/2002 this allowance will not be admissible if the Govt. employee is absent from the duty full Calendar Month(s) due to leave training, tour etc. vide Min. of Fin. O.M. No 21(1)/97/E-II(B) dated 22/02/2002

On scrutiny of Attendance Registers, Pay Bill Registers & Service Books of officer/officials of CBMD M-132 (Now 132 N) Tihar Jail Complex, Jail Road, New Delhi for the Period up to March 2016, It revealed that the following official has been paid Transport Allowance during absence from duty for the period of leave exceeding full month for which he was not entitled for, as per detail given below:

S.No.	Name of Designation	Leave Period (Full Month)	Nature of Leave	Tpt. All (Rs.)
1	Ilam Singh, Sewer Man	May 2014 ✓	HPL	3200 ✓

Overpayment of Rs.3200/- made on a/c of transport allowance as mentioned above may be got recovered & deposited in Govt. A/c after due verification under intimation to audit.

Other similar case may also be verified at your level and action be taken accordingly.

ii) Short recovery of subscription towards CGEGIS.

The rate of recovery of contribution towards CGEGIS is determined with reference to the post held by him on a regular basis on the 1st January with respect to the Group to which an employee belongs. The rate of subscription to the erstwhile Group 'D' employees placed in PB-1 with Grade Pay of Rs.1800 and classified as Group 'C' is at Rs.30/- per month from January 2011 onwards.

During the test check of records of CBMD, M-332 (Now 132N), Tihar Jail Complex, New Delhi from 2013 to 2016, it was noticed that short recovery of subscription towards CGEGIS has been made from the salary of Sh. Brijnandan Majhi, Beldar from January 2011 onwards at old rates. The details are given below:

S.No	Name Designation & G.P	Recovery period	Deductions made	Deductions due	Difference to be recovered	Total amount of difference
1	Sh. Brijnandan Majhi, Beldar G.Pay- Rs.1800	January 2011 to September 2016	@ Rs.15/- to per month	@ Rs.30/- per month.	Rs.15/- (15 x 69 months)	Rs.1035/-

[Handwritten Signature]

(13) ~~(14)~~

Therefore, recovery of Rs.1035/- be made from the official after due verification into Government Account under intimation to audit. Other similar cases may also be reviewed and action be taken accordingly.

iii) **Short recovery of subscription towards DGHS.**

The rate of contribution towards Delhi government Health Scheme (DGHS) is fixed in reference to the grade pay that the official would have drawn in the post held by him / her had he / she continued to be in service now but for his / her retirement / death at specified rates according to Grade Pay.

During the test check of records of CBMD, M-332 (Now 132N), Tihar Jail Complex, New Delhi, it was noticed that Sh. Brijnandan Majhi, Beldar is drawing Grade Pay of Rs.1800/- from November 2013 onwards. As such, rate of monthly contribution towards DGHS recoverable from his salary should be @ Rs.125/- per month, whereas recoveries on account of DGHS have been made @ Rs.50/- from November 2013 to July 2014 i.e. at old rates. The details are given below:-

S.No	Name Designation	Recovery period	Deductions made	Deductions due	Difference to be recovered	Total amount of difference
1	Sh. Brijnandan Majhi, Beldar G.Pay- Rs.1800	November 2013 to July 2014	@ Rs.50/- per month	@ Rs.125/- per month	Rs.75/- (75 x 9 months)	Rs.675/-

Therefore, recovery of Rs.675/- be made from the official after due verification into Government Account under intimation to audit. Other similar cases may also be reviewed and action be taken accordingly.

bp
17.10.16
(Usha Purwaha)
I.A.O.

This Para is settled in
 view of the Recovery
 made by the Deptt.
 Anil Bhatt
 D.A. - 23

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DIRECTORATE OF AUDIT
GOVT. OF N.C.T. OF DELHI
DELHI SECTT. : NEW DELHI

**TEST AUDIT NOTE
(2013-16)**

TAN No.1 (Ref. audit memo 15 dt.17/10/2016)

Sub: Excess expenditure over sanctioned budget.

As per Clause 48.4.2 of CPWD Works Manual, if provision of fund from within the primary unit of appropriation is not possible, the whole grant must be examined in order to see whether savings exist under other units of the appropriation. A transfer of fund from one primary unit of appropriation to another unit may then become necessary. Such a transfer is termed "reappropriation" and can be sanctioned only by the competent authority. It was observed that as per reconciliation statements of the division for the year 2015-16, expenditure incurred against budget provisions exceeded the sanctioned amount of budget. The details are given below:-

(Amount in Rs.)

S.No	Head of Account	Budget sanctioned	Expenditure incurred	Excess expenditure
1	MH 2059 Public Works B.1(1)(4) M & R + WC Salary	55000000	57303803	2303803
2	MH 4059 Capital outlay Public works office Bldg. Dy. Comm. Sectt.	14600000	24873207	10273207
3	MH 4070 BB.3(1)(2) Central Jail Building	65700000	66647191	947191
4	MH 4216 BB.6(1)(1) General Pool Accommodation	5000000	6970581	1970581
5	MH 4235 BB.7(1)(4)(1) Provision of Addl. Facilities in the existing	10000000	15009055	5009055

The HOO is advised to ensure that expenditure should be incurred within the sanctioned budget in future.

bx *2*

TAN No.2 : Irregularities in Service Books

(Ref Audit Memo No.14 Dated: 14-10-2016).

During the test check of Service books maintained by the CBMD M-332 (Now 132 N)Tihar Jail Complex, Jail Road, New Delhi the following irregularities have been noticed by the audit:-

- (a) As per rule, the officials/officers service book (who have completed 18 years of regular service or left five years of service before retirement,) will be verified by the PAO concerned and service verification certificate will be pasted on the service book. The following officials have completed 18 years of service or 5 years of service before retirement:-

S. No.	Name & Designation	Date of Appointment
1.	Hari Ram, Mason	18.4.1983
2	Mohan Lal, Beldar	16.1.1993
3	Mangroo, Beldar	17.3.1993
5	Parwati Devi	29.12.1992
6	Kalicharan	26.11.1992
9	Jagmal, Beldar	28.12.1992

- (b) As per Rule -257 of GFR service book should be maintained in duplicate of the Government Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for up-dating which should be returned within 30 days of its receipt. HOO is advised to take action as mentioned above.

Usha Purwaha
(Usha Purwaha)

I.A.O.

Audit Party No.VIII

[Signature]

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PART-II

CURRENT AUDIT REPORT (2016-2019)

Para No. 1: -Huge outstanding balance of Rs.72.91 lakhs under Cash Settlement Suspense Accounts. (Audit Memo No. 9 dated 17.6.2019)

According to provision contained in Appendix 7 of CPWD Code, all outward and inward claims are required to be settled within 10 days from the date of receipt of the claims in the division and no balance should normally remain outstanding under this head at the end of the financial year.

A watch is to keep over the outstanding and steps should be taken for their settlement before 31st March. The register should be properly maintained, there should be no inward claims outstanding more than 10 days without any sufficient reason and prompt action should be taken by the office to send the outward claims. The register should be reviewed by divisional officer monthly. Scrutiny of records revealed that an amount of Rs. 72.91 lacs under Cash Settlement Suspense Accounts was outstanding as on 31st March 2019.

The matter should be taken up with the Police Authorities for release of the funds. Vigorous efforts should be made for the settlement of this account under intimation to audit.

**Para No. 2: - Delayed in completion of work
(Audit Memo No. 11 dated 18.6.2019)**

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:-

S. No.	Agreement No.	Name of Work	Agency	DOS	DOC	Tender Cost	Delay (Approx.) Till date (18/6/19)
1.	184/EE/M-132(N)/2017-18	EOR to Old and New residential Otrs. At Tihar Campus, New Delhi.(SH:- Replacement of wooden/steel door frames and shutter and rooms, Kitchen, bathroom and toilet with PVC/FRP doors, balcony etc. security door and misc. repair works).	Sh. Mohd Arif	05.02.2018	04.11.2018	1291381.00	7 month
2	199/EE/M-132(N)/2017-18	Construction of new toilet block in wards no.02 of central jail no.02 Tihar	M/S Lamba Enter.	22.02.2018	21.05.2018	1588680.00	1 year 29 days
3	18/EE/M-132(N)/2018-19.	EOR to Central Jail No. 8/9, Tihar, New Delhi. (SH:- Renovation of deodhi and staff toilet at deodhi).	Sh. Ikramuddin	23.04.2018	22.06.2018	636552.00	1 year

Amr

4	87/EE/M-132(N)/2018-19.	EOR to DAP Line, Vikas Puri, New Delhi. (SH:- Construction / replacement of damaged sewer lines of Vikas Puri, Police Lines and residential Complex 3rd battalion, Delhi Armed Police Delhi).	M/S Tubya const.	20.07.2018	19.11.2018	5507718.00	7 months
						Total	9024331.00

From the above it is evident that the 4 works having tendered cost of Rs. 90,24,331.00/- (Rs. Ninty lacs twenty four thousand three hundred thirty one only) were not completed till date. Divisional Engineer is directed to complete the above work at the earliest. Similar other cases may also be reviewed under intimation to Audit.

Para No. 3: - Unrealistic estimates
(Audit Memo No. 13 dated 20.6.2019)

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

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

S.No	Agreement No	Name of Work	Agency	Tender Amount (Rs.)	Actual payment made (Rs.)	Difference between tendered cost and actual payment made (Rs.)
1	2	3	4	5	6	7(6-5)
1	01/EE/M-132(N)/2017-18.	A/R & M/O to Various Schools Under Sub Division WB-15. During 2016-17. (SH:- Internal and External Finishing work & other misc. repair works). (Elect + Civil).	Sh. Nafees Ahamed	14620612	18077626	3457014
2	02/EE/M-132(N)/2017-18.	EOR to Central Jail No. 5, Tihar, New Delhi. (SH:- Demolishing and repair work of damaged projected portion in wards and other misc. Orks in CJ No. 5).	M/S Bhayana Infra. Developer	1531916	1883833	351917
3	04/EE/M-132(N)/2017-18.	EOR to Open Jail Quarters at Tihar, New Delhi. (SH:- Replacement / Renovation of damaged roof of the top floor quarters).	Sh. Ashok Kumar	1209280	1510140	300860

Au: R. S. Bhatt

4	19/EE/M-132(N)/2017-18.	EOR to I.T.I. Hastal (W), Extension Centre, Jail Road, New Delhi. (SH:- Replacement of window panes and doors, renovation of principal room, stainless steel railing at staircase, construction of cabins for the group instructors, renovation of computer lab, construction of guard room with toilet and repairing and raising of existing boundary wall with brick work and steel work, installation of concertina coil fencing and grit wash).	M/S A.R Const.	5933788	6311587	377795
5	23/EE/M-132(N)/2017-18.	EOR to Sarvodaya Vidyalaya, East Punjabi Bagh School, New Delhi. (SH: Convert the extra unutilized ground in to play ground).	Sh. Gyan Chand	1796775	2245045	448270
6	38/EE/M-132(N)/2017-18.	EOR to Sarvodaya Kanya Vidyalaya No. 1 at Chand Nagar, New Delhi. (SH:- Guniting work in rooms wall lining in corridors, acrylic sheet in window RMC in front portion of building and other misc. works).	M/S L.V. Enter.	1922446	2400508	478062
7	51/EE/M-132(N)/2017-18.	A/R & M/O to Old and New Residential Complex, Tihar Jail, New Delhi. During 2017-18. (SH:- Internal finishing work).	M/s Kailash Chandra & Sons	916134	1125318	209184
			Total	27930951	33554057.00	5623106

From the above it indicates that the estimates were prepared in casual manner and proper site conditions were overlooked. It is also evident that the amount put to tender and amount actually paid in above 7 works executed during the year 2017-18 to 2018-19 their amount of works were escalated aggregating to Rs. 56.23 lacs, Planning Branch of this Division is directed to prepare the estimates with reasoning and not overlook the site conditions. In future estimates will prepare in such a way that the amounts of the works not escalated in any manner.

Atul Bhatt

**Para No. 4: - Non levy of compensation in delayed work Rs. 902433/-
(Audit Memo No. 14 dated 20.6.2019)**

As per Clause 2 of the General conditions of contract, if contractor fails to maintain the required progress of work the department should levy a penalty @1.5% per month on delay to be computed on per day basis subject to 1 0% of the tendered value of the work.

Section 29.7 of CPWD works Manual stipulates that whenever any hindrance whether on part of department or on part of contractor comes to the notice of the Assistant Engineer, he should at once make a note of such hindrance in the register kept at site and immediately make a report to the Executive Engineer within a week. Further, Executive Engineer shall review the Hindrance Register at least once in a month. Each hindrance should be entered in the Hindrance Register which should be authenticated by the Executive Engineer and contractor. It is also mentioned in the manual that review of hindrance register shall be compulsory in division office by EE and AAO at the time of payment of each Running Account Bill and final bill and certificate shall be recorded that all up to date hindrances on part of department and contractor have been recorded in the hindrance register.

Test check of the record revealed that the following works were already delayed but not completed till date. In these cases no penalty under clause 2 were levied:-

S. No.	Agreement No.	Name of Work	Agency	DOS	DOC	Tender Cost	Amount of compensation not levied (10% of T.A.)
1	184/EE/M-132(N)/2017-18	EOR to Old and New residential Otrs. At Tihar Campus, New Delhi.(SH:- Replacement of wooden/steel door frames and shutter and rooms, Kitchen, bathroom and toilet with PVC/FRP doors, balcony etc. i/c main door with security door and misc. repair works).	Sh. Mohd Arif	05.02.2018	04.11.2018	1291381.00	129138
2	199/EE/M-132(N)/2017-18	Construction of new toilet block in wards no.02 of central jail no.02 Tihar ,New Delhi .	M/S Lamba Enter.	22.02.2018	21.05.2018	1588680.00	158868
3	18/EE/M-132(N)/2018-19.	EOR to Central Jail No. 8/9, Tihar, New Delhi. (SH:- Renovation of deodhi and staff toilet at deodhi).	Sh. Ikramuddin	23.04.2018	22.06.2018	636552.00	63655
4	87/EE/M-132(N)/2018-19.	EOR to DAP Line, Vikas Puri, New Delhi. (SH:- Construction / replacement of damaged sewer lines of Vikas Puri, Police Lines and residential Complex 3rd battalion, Delhi Armed Police Delhi).	M/S Tubya const.	20.07.2018	19.11.2018	5507718.00	550772
					Total	9024331.00	902433.00

Divisional Engineer is directed to review these cases at his own level and impose the penalty on the above contractors those who have not completed the work in due time under clause 2 of General conditions of the contract and compliance shown to Audit.

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Para No. 5: - Short recovery of Licence fee is amounting to Rs.2880/-.

(Audit Memo No. 15 dated 21.6.2019)

Licence fee for Central Govt. as well as Delhi Govt. quarters had also been enhanced w.e.f. 01.07.2017. On scrutiny of Pay Bill Registers as well relevant recovery schedule of Licence fee, it is revealed that short recovery of licence fee has been made in respect of following employee as detailed below:

Sr. No.	Name of the Employee	Address	Period	License fee/ to be recovered	Amount recovered	Amount of short recovery (Rs.)
1.	Sh. Lal Bahadur, Work Assistant	TI-34, Central Jail, Tihar, New Delhi	1.7.2017 to 30.6.2019 (24 months)	150	135	15x24=360
2.	Sh. Kishan Lal, Beldar	A-36 Camp Jail, Tihar, New Delhi	1.7.2017 to 30.6.2019 (24 months)	150	135	15x24=360
3.	Sh. Kunj Lal Meena, Beldar	B-10 Central Jail, Tihar, New Delhi	1.7.2017 to 30.6.2019 (24 months)	150	135	15x24=360
4.	Sh. Lalan Manjhi, Beldar	Qtr No. A-4, Camp Jail Tihar, New Delhi	1.7.2017 to 30.6.2019 (24 months)	150	135	15x24=360
5.	Sh. Umesh Mahto, Mason	A-41, Type-I, Central Jail Tihar, New Delhi	1.7.2017 to 30.6.2019 (24 months)	150	135	15x24=360
6.	Sh. Ram Dhari Meena, Plumber	T1-21, Camp Jail, Tihar New Delhi	1.7.2017 to 30.6.2019 (24 months)	150	135	15x24=360
7.	Sh. Ramratan, Carpenter	B-I, Type-1, Central Jail Tihar, New Delhi	1.7.2017 to 30.6.2019 (24 months)	150	135	15x24=360
8.	Sh. Mavasi Ram Meena, Plumber	C-I, Double storey, Central Jail, Tihar, New Delhi	1.7.2017 to 30.6.2019 (24 months)	150	135	15x24=360
					Total	Rs.2880

Recovery of License fee amounting to **Rs.2880** /- in r/o above mentioned officials may be made under intimation to Audit. The recovery of license fee will be enhanced from the month of July 2019 onwards. Further, all similar cases may be reviewed and recovery, if any, be made under intimation to the audit.

A. K. Bhatnagar

**Para No. 6 : Undue benefit given to the Contractor
(Audit Memo No./ 16 dated 21.6.2019)**

- (i) **Agreement No. 1/EE/PWD M-132(N)/2017-18
Name of Work :- A/R and M/o to various Schools under Sub Division WB-15 during
2016-17 (SH:- Internal and External Finishing work and other misc. repair work)**

The above mentioned work with an estimated cost of Rs.2,70,30,157/-(Two crores seventy lac thirty thousand and one hundred fifty seven only) was awarded to Sh. Nafees Ahmad at a tender cost of Rs.1,46,20,612/-(One crore fourty six lac twenty thousand six hundred twelve only) Vide Agreement No. 01/EE/PWD M-132(N)/2017-18. The stipulated date of start and completion were 1/5/2017 and 30/6/2017 respectively and actual date of completion was 31/8/2017.

During the scrutiny of work it has been noticed in Agreement No. **1/EE/PWD M-132(N)/2017-18** that the stipulated date of completion of work was 30/06/2017 and the actual date of completion was 31/8/2017. It means that the Department granted extension of time up to 31/08/2017 without levy of any penalty/compensation, and accepts the delay on its part. The tender cost of the above work was Rs.146,20,612/- (i.e. 45.91% below the estimated cost of Rs. 2,70,30,157/-(Two crores seventy lacs thirty thousand and one hundred fifty seven only). The total payment of Rs. 1,80,77,626 (One crore eighty lacs seventy seven thousand six hundred twenty six only)) was made to the contractor up to final bill. This means an extra payment amounting to (Rs.1,80,77,626- Rs.1,46,20612=Rs.34,57,014) was made to the contractor for deviation and extra items. It seems that estimate was prepared in a casual manner by the Planning Branch and undue benefit was given to the contractor for making extra payment amounting to Rs. 34,57,014/- (Thirty four lacs fifty seven thousand and fourteen only) for deviation and extra items.

- (ii) **Agreement No. 49/EE/PWD M-132(N)/2018-19
Name of Work :- EOR to Sarvodaya Bal Vidyalaya, A Block, Vikas Puri, New
Delhi(SH:-Renovation of toilets, provision of concrete road, water proofing treatment
of roof and other misc. civil works)**

The above mentioned another work with an estimated cost of Rs. 89,09,629/-(Eighty nine lacs nine thousand six hundred twenty nine only) was awarded to Sh. Jabir Hussain at a tender cost of Rs. 58,81,246/-(Fifty eight lacs eighty one thousand two hundred forty six only) Vide Agreement No. 49 /EE/PWD M-132(N)/2018-19. The stipulated date of start and completion were 29/5/2018 and 28/8/2018 respectively and actual date of completion was 10/1/2019.

During the scrutiny of work the it has been noticed in Agreement No. **49/EE/PWD M-132(N)/2018-19** that the stipulated date of completion of work was 28/08/2019 and the actual date of completion was 10/1/2019. It means that the Department granted extension of time up to

A. M. R. Malik

(M)

10/01/2019 without levy of any penalty/compensation, and accepts the delay on its part. The tender cost of the above work is Rs. 58,81,246/- (i.e. 33.99% below the estimated cost of Rs.8909629/-(Eighty nine lacs nine thousand six hundred twenty nine only)

The total payment of Rs. 73,31,754 (Seventy three lacs, thirty one thousand seven hundred fifty four only) was made to the contractor up to final bill. This means an extra payment amounting to (Rs.73,31,754-58,81,246 =Rs. 14,50,508) was made to the contractor for deviation and extra items. It seems that estimates were prepared in a casual manner by the Planning Branch and undue benefit was given to the contractor for making extra payment amounting to Rs. 14,50,508/- (Fourteen lacs fifty thousand and five hundred eight only) for deviation and extra items.

Para No. 7:- Non Production of Records.

The under mentioned records have not been produced to Audit and hence these Records may be produced to next audit:-

2006-2008

- (1) Agreement Register (Sub Div I & III)
- (2) Sale of tender Register (Sub Div I and III)
- (3) Opening of Tender Register(Sub Div I and III)
- (4) Contractor Ledger
- (5) Works Abstract
- (6) MAS Register (2006-2008)
- (7) Property Stock Register(2006-2008)
- (8) Travelling/Conveyance Register(2006-2008)
- (9) Log Book/History sheet of Govt vehicle

2008-2010

- (10) Bill Register
- (11) Spouse information
- (12) T & P Registers
- (13) Contractor Ledger
- (14) Inspection Reports

A.K. Bhatt
(A.K. BHATT)
I.A.O, Audit Party No. XXIII

PART-III

Tan No. 1: - Public Works (Suspense) Deposit.
(Audit Memo No. 10 dated 17.6.2019)

During the test audit of Monthly Accounts of PWD EE (C) EE (C), PWD (Tihar Jail Complex & West Bldg), Tihar Jail Complex, Hari Nagar, New Delhi-110064 for audit period 2016-2017 to 2018-19, it has been observed that a heavy outstanding/unclaimed/unadjusted balances is still lying in 8443-part-II/III/IV/V as on 31/03/2019, as per the detail 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 Deposit (Part-II)	167476939	3572405	171049344	393317	170656027
Civil Deposits Public Works Deposits (Part-III)	164403462	0	164403462	40120365	124283097
Civil Deposits unclaimed Deposits in the General Provident Fund (Part IV)	3329	0	3329	0	3329
Civil Deposits other Deposits (Part-V)	40547754	7675224	48222978	4574293	43648685
Total	372431484	11247629	383679113	45087975	338591138

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 from the contractor. Heavy accumulation of Rs. 170656027/- under deposit Part-II indicates that the deposit register was not reviewed at divisional level from time to time. The register should now be reviewed and all deposits more than 3 years old where refund is not due should be credited to government account.

Accumulation of Rs. 124283097/- (Civil Deposits Public works) is under Part-III was due to non-execution of works against deposits. If these works are not be executed, the deposit should be immediately be 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 Rs. 43648685/- 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.

Division may work out the details of deposits of more than 3 years and credit in Government Revenue account under intimation to audit.

Handwritten signature

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Tan No. 2: - Non Maintenance of Contractor Ledger
(Audit Memo No. 17 dated 24.6.2019)

Para 10.2 of CPWD Works Manual stipulates that the accounts relating to contracts should be kept in CPWA Form 43 as Contractor Ledger and separate folio or set of folios should be reserved for all transactions with each contractor and it should be written up and maintained up to date. It further stipulates that Divisional Accountant is responsible for correctness of entries in the ledger.

Test check of the records revealed that contractor ledger was not maintained. It could, therefore, not be verified in audit as to whether all the transactions viz. advance payments and secured advances were made in terms of provisions of the codes/manual/contracts. Besides liabilities if any, of the contractor and abstract of transactions relating to works could not be ascertained. Divisional Accountant is directed to maintain the Contractor Ledger in Division for monitoring the payments of advances and Secured Advances made to the contractors as per CPWD works Manual and compliance shown to next audit.

Tan No. 3:- Uncleared cheques
(Audit Memo No. 18 dated 24.6.2019)

Section 6.2.10 and 6.2.11 of Central Public Works Accounts Code states that cheques shall be payable at any time within three months after the month of its issue. If a cheque remaining unpaid for more than six months after the month of its issue and not surrendered for renewal/cancellation it should be cancelled.

Test Check of Form CPWA-51 revealed that 20 cheques amounting to Rs.12,19,455/- were lying unpaid for a period ranging between 6months to 12 years. Till date the cheques have not been cancelled remained uncleared and have become time barred. Necessary action may be taken under intimation to audit.

Tan No. 4: - Shortcomings in Pay Bill Register.
(Audit Memo No. 19 dated 24.6.2019)

During test-check of PBR, following irregularities were noticed:

1. **Page counting certificate was not recorded** - Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded.
2. **Incomplete personal information** - The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, DOI and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, details of loan/advances/refunds, etc were not recorded in the PBRs, which is incorrect.
3. **Incomplete particulars of advances** - Details of loan/advances/refunds, etc not recorded in the PBR.
4. **Cutting & Overwriting** - Numerous cutting and overwriting noticed in the PBRs. were not attested by the competent authority.
5. It has been observed that the Abstract of Pay Bills has not been prepared.
6. Monthly entries of Pay and Allowances entered in the PBRs have not been signed by the DDO.

The above irregularities may be removed and compliance be shown to the next audit.

Amal Kumar

Tan No. 5 - Deficiency in maintenance of Service Book.

(Audit Memo No. 20 dated 26.6.2017)

- (i) **Service Book to be shown to the official every year** – As per SR 202, the Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. No Service Books has been shown to any officer/official.
- (ii) **Re-attestation** – The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority. But the same was not found in any of the service books.
- (iii) **Verification and communication of qualifying service after 18 years of service** - As per Rule 32 of CCS (Pension) Rules, on completion of 18 years of services of the Government servant concerned a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. No such certificate was seen issued in any of the Service Books.

The above irregularities may be removed and compliance be shown to the next audit.



**Inspecting Audit Officer
Audit Party No. XXIII**