

17/12/19

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

**AUDIT REPORT OF OFFICE OF EXECUTIVE ENGINEER,SRD-II PWD DIVISION
NO. M-233, YAMUNA BANK, DELHI
FOR THE PERIOD 2016-17 TO 2018-19**

INTRODUCTION

The Internal Audit Report on the accounts of Office of Executive Engineer, PWD Division No. M-233, SRD-II, LokNayak Setu, Yamuna Bank, Delhi, for the period 2016-17 to 2018-19 was conducted by the field Audit Party No. III comprising of Shri Vipul Kapoor, IAO/AO, Smt. Nirmal Sharma, AAO . The audit was conducted during 10 working days between 23.01.2020 to 05.02.2020.

AIMS AND OBJECTIVES

The aim of The PWD division SRD-II D-233 is to maintain and keep them all the roads, schools buildings, fire station buildings and police stations (the maintenance works have assigned to this division office) in a good condition or to the entire satisfactions of the concerned authorities.

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

The following officers have served as HOD/ HOO / DDO / Cashier during 2016-17 to 2018-19 :

S. No.	Name of the Officer	Period	
		From	To
HOD/HOO/DDO			
1.	Sh. J.P.sharma, Exe. Engr.	24.05.2016	31.05.2017
2.	Sh. Hari Singh, Exe. Engr.	31.05.2017	18.10.2017
3.	Sh. Rajiv Lochan, Exe. Engr.	18.10.2017	02.04.2018
4.	Sh. J.L.Sharma, , Exe. Engr.	02.04.2018	11.01.2019
5.	Sh. Suresh Pal, , Exe. Engr.	10.01.2019	16.05.2019
6.	Sh. Janardhan Sharma, , Exe. Engr.	16.05.2019	Till Date
Cashier			
1.	Sh. Vishnu Dutt, LDC	24.06.2016	Till Date

Vipul Kapoor

11/c

Expenditure of the Department for the period
2016-17 to 2018-19

(Amount in lacs.)

Period	PLAN		NON-PLAN	
	Budget Allotted	Expenditure	Budget Allotted	Expenditure
2016-17	514.00	395.93	1352.00	604.18
2017-18	482.00	291.08	1221.00	663.44
2018-19	1711.20	1170.00	1071.00	1063.42

Vacancy Statement as on 31.03.2019 :

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1.	Group-A	01	01	0
2.	Group-B	07	04	03
3.	Group-C	22	17	05
	Total	30	22	08

Statutory Audit :

The Statutory audit of the Office of Executive Engineer, PWD Division No. M-233, Yamuna Bank, Delhi has been conducted upto 31.03.2017 by AG (Audit) Delhi.

Maintenance of Records :

The maintenance of record of Office of Executive Engineer, PWD Division No. M-233, SRD-II, Yamuna Bank, Delhi for the period 2016-2019 was found satisfactory subject to the observations made in the Current Audit Report.

Vipul Kapoor
(VIPUL KAPOOR)
Inspecting Audit Officer
Audit Party No. III

PART - I

110/c

OLD AUDIT REPORT

S.No.	Period	Details of outstanding Paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
1.	1979-80	12	0	0	12
2.	2000-02	16	0	0	16
3.	2007-08	03	0	0	03
4.	2008-10	09	0	0	09
5.	2010-16	04	0	0	04
	Total	44			44

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/ Regularized	Balance
1.	1979-80	03	1145	0	1145
2.	2000-02	7	7169	0	7169
3.	2000-02	13	1950	0	1950
4.	2000-02	14	2435	0	2435
5.	2011-16	01	17850	0	17850
6.	2011-16	03	8632	0	8632
	Total		39182		39182

(39182)

(39182)

Vipul Kapoor
(VIPUL KAPOOR)
 Inspecting Audit Officer
 Audit Party No. III

Part - I (A.C. Report)

PART - I (A.)

89/C
1979
82
83
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80

(Audit paras. for the year 1979-80)

Name of Work: Construction of MSO Building for Delhi

Admn. at I.P. Estate, New Delhi.

Phase III SH: Pile foundation.

①

Para I

Para No. 1

Name of contractor : M/s Light Weight Aggregate (P) Ltd.

Agreement No. EE/XIX/79-98/2

The above cited work was awarded to M/s Light Weight Aggregate (P) Ltd. for negotiated amount of Rs. 396480/- i.e. 16.35% above the estimated cost of Rs. 340765/- but to tender vide No. 54(47)PWD/XIX/(DA)/2292-2300 dated, 12-4-79. The time allowed for carrying out the work was 3 months and was to be reckoned from the 10th day after the date of the order to commence the work.

The work was started on 22-4-79 and physically completed on 22-11-79. The final payment was made after getting the time-extension granted from the superintending engineer. In this connection the following observations are made:-

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(8) As per clause 19 D of the agreement the contractor should submit the fortnightly labour report failing which he shall be liable to pay Rs. 50/- for each fortnightly to the government. Hence it may please be intimated, whether the contractor had been submitted the labour report, as the same were not available, to the works file or elsewhere. If the contractor had not submitted the labour reports the recovery of Rs. 700/- approximately may please be get recovered ~~xxxxxxx~~ from him and audit intimated.

(ii) Time extension case could not be scrutinized at the preference of time extension cases. Part I filled by the contractor and part II by the sub-division had been lying in the SE office. In the absence of the same preference the hindrances shown in part I and on the basis of part I and what remarks were given by the Asstt. Engineer on part II while recommending the time extension case could not ~~xxxxxx~~ be made known.

(iii) Site order book of this work was also not produced to audit for scrutiny, of the same may also please be intimated.

19

Para No 2

Para 2 : Irregular Expenditure on Works

DURING the checking of the work order register and

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been noticed that the following works have been get executed through government contractors on work order basis, but no estimate for each work was prepared/sanctioned. This is the contravention of para 68 of section 4 of CPWD manual vol II. The reason for the lapse may please be intimated and expenditure incurred may please be get regularised ^{from} for the competent authority under intimation to audit.

Work No.	Name of work	Amount
5	Providing wooden partition at B.Block IInd floor, Vikas Bhawan.	3300/-
6	Providing and fixing Ms grill in windows and in ventilation and steel doors in R.No. 209 IInd floor, B. Block, Vikas Bhawan.	2650/-
8	Providing wooden partition at 3rd floor of MSO Bldg.	2718/-
23	C/o MSO Bldg. for DA & I.P. Estate SA, providing wooden partitions.	16600/-

Further it was noticed that an estimate for Rs. 44440/- for the work of C/o art galleries in collage of art. SH, fixing false ceiling make up water tank etc. for conditioning, was

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framed and sent to SE for approval. The SE approved the estimate for Rs. 49459/- vide letter No. C/IV(23)(30)P&D IV/DA/7989 dt. 13-12-79, and work was executed through WO No. 14 by the contractor but no revised estimate was prepared. These facts elucidation and revised estimate may now be prepared and get approved from the competent authority.

(ii) In the estimate sanction ^{Register} resort the estimate for the purchase of new furniture for the office of senior architect unit (P&D) DA New Delhi for Rs. ^{RS 200/-} 15000/- was shown at Sl.No. 14, but the col. provided for SE's signature has been left blank. It may please be intimated whether the estimate has been technically sanctioned.

3
Dola No 53
*Short
Para 3 *Recovery of Income Tax

During the course of test check of PBR and Income Tax statements for the year 1979-80, it was observed that Income Tax was short recovered from the under mentioned officials:-

(1) Shri P.C. Mathur, Executive Engineer:

As per income tax statements a sum of Rs. 1323/- (Income tax Rs. 1102/- plus surcharge Rs. 221/- was to be recovered from him during the year 1979-80. A sum of Rs. 200/- upto

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1/80 @ Rs. 20/- per month was already recovered through regular pay bills. Thus a sum of Rs. 1103/- (Rs. 1323/- minus Rs. 200/-) was to be recovered through pay bill for 2/80. Whereas a sum of Rs. 950/- (795+195) was only recovered from the officer. Hence a sum of Rs. 153/- short recovered may now be recovered from him under intimation to audit.

II. In the following cases the rebate on account of payment for LIC, CTD scheme was allowed without quoting Policy No. and pass book No. In the absence of the above particulars, the rebate is not permissible. Hence the following amount as income tax for the year 1979-80 was short recovered.

Sl.no.	Name	Amount of rebate allowed.	Short recovery of income tax
1.	Sh. L.J. Puhani, AE	610/-	125/-
		LIC	
2.	Sh. S.P. Geol, AE	1859/-	555/-
		LIC	
3.	Sh. Govind Prasad, AE	1200/-	313/-
		CTD	

993

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77/ (circled)
TTE (circled)
78/ (circled)
79/ (circled)
84/C (circled)

Para 4 : Furniture Account

In accordance with the provisions of the current rules on the subject, head clerk was to maintain the furniture account held in the divisional office. It was however seen that head clerk was not maintaining furniture account. The Reasons for non-maintenance may be intimated and the register of furniture held by the division may be opened, all the furniture accounted for and shown to next audit party.

Para 5 : Deposit account lying unclaimed for more than three years:

During the course of audit of the Deposit Register, it was seen that heavy amounts to the tune of Rs. 198276-85 as detailed below was lying outstanding on account of Security Deposit, Earnest money etc. of various contractors since 5/88. The details of the contractors/other agencies and the amounts deposited and the amount deposited upto June 1988 are given in Annexure IAI to this para. In accordance with the existing rules, the amount lying as unclaimed for more than three years was required to be credited to government as 'miscellaneous receipts'. Please intimate the specific circumstances under which the deposits lying unclaimed for more than three years were not credited to government. Immediate action may now be taken to clear the deposits under intimation to audit.

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Para 6 : Insurance Cover - House/Conveyance

It was seen from the PBR that the under-mentioned officials draw house building/scooter advances and regular recoveries were being effected from them as detailed below:-

Sl.No.	Name	Purpose	Amount of instalment
(i)	Sh. Govind Prasad, Scooter AE.		Rs. 50/- p.m.
(ii)	Sh. S.P. Geel, AE		Rs. 50/- p.m.
(iii)	Sh. B.S. Bhatia, HC		Rs. 50/- p.m.
(iv)	Sh. Tarsen Chand UDC	H.B.	Rs. 122/- p.m.

(i) Scooter Advance

A proper instruction contained in para 4.30.4 of the civil accounts code read in conjunction with rule 208 GFR. The loans were required to insure the vehicle comprehensively at their own cost for the amount of advance against theft, fire, accident with LIC of India. The same was continued to be kept insured every year for the outstanding amount till the advance and interest thereon was fully repaid.

(ii) House Building Advances

In accordance with the provisions of the Civil Accounts Code...

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82/c

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the flat or having obtained the completion certificate the lessee shall insure the house at his own cost for a sum not less than the amount of advance sanctioned and keep it insured against damage due to fire, flood, lightning and earth-quake for the amount outstanding against him till the advance with interest due thereon was fully repaid to government.

On demand no insurance covers were shown to audit nor any record was kept wherein the certificates of having verified the insurance covers were recorded. The reasons for non-compliance of the mandatory requirements may be intimated. The ^{previous} irregularity may be got condemned under the orders of the competent authority and shown to next audit party. The requirement may also be noted for strict compliance in future.

The officials to whom the HBA and Conveyance advance had been sanctioned, may be advised to get the house/conveyance insured and produce the policies for verification failing which they are liable to refund the advance with interest in one lump.

Para No 7

Para 7 : Register of Measurement Books

During the course of audit of the above register the

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(i) Measurement books ^{being} having very important documents, their physical verification once in a year is required to be carried out. This has not been done. The needful may now be done and requirement noted for strict future compliance.

(ii) It was seen from the register that upto 17-12-79, 168 MBs were issued to various AEs, but not a ~~single~~ single one duly completed has been received back. It may be possible that quite a good number of MBs might have been completed and should have been returned. The reasons for non-watching the return of MBs may please be intimated and immediate action to get back the completed ones be taken under intimation to audit.

(iii) It was seen that MBs were not being reviewed by the DA. As per rule before returning the completed MBs these were required to be reviewed by the DA. Reasons for non-compliance of the codal formalities may please be intimated to audit and all the completed MBs may please be properly reviewed and recorded in the DA's Review Register,

Para No 8
Para 8, T & P Register

During the course of audit of the above register in respect of sub-division No. I, the following points were

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(1) It is seen from the certificate vis, every item of this T & P ledger II. Although all the items stand transferred to ledger No. II, but the balances in ledger No. I by bringing them to Nil have not been struck. It is thus evident that items are held in both the ledgers. This is quite irregular. The needful may now be done to close ledger No. I to by nil balance.

Para 9 :

Para No. 9
Cable A/C vouchers.

During the audit of the cash account vouchers, the following points were observed:-

(1) CV No. 110 of 3/80

A sum of Rs. 6893/- was paid to Shri Mohammed Abraham as first running bill in respect of construction of 595 temporary class rooms. As per basic rules income tax @ 2% was required to be recovered at the time of payment of the bill. But a sum of Rs. ~~1224~~ 138/- ~~is~~ 2% of Rs. 6893/- was not recovered from the contractor. The reasons for non-recovery may be intimated and recovery now effected under intimation to audit.

Para 10 : Service Books

Para No. 10

Following irregularities were noticed while checking the service books:-

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Leaf-14
To Engineer

(1) As per condition laid down in appointment letter of Jr. Engineer will have to qualify the simple accounts examination within two years after appointment. If the official does not qualify said examination within the stipulated period the IInd periodical increment will not be allowed until and unless he passes the examination. The benefit of IInd increment will be given from the date of passing the examination and no amount ^{over} on this account may be paid to the official. On checking the service book it was noticed that the following Jr. Engineers were qualified the simple account examination after the lapse of two years and they have got the benefits of IInd increment since the actual date of appointment. This was irregular. Hence the recoveries of Rs. 542/70 approx. plus allowances thereon may please be made from them and amount credited in the proper head of account under intimation to audit.

Sl.No.	Name	Date of Apptt.	Date of Ist. increment.	Date of IInd increment.	Date of IInd increment should have been allowed.	Date of (Qualify the exam.)
1.	Sh.S.I. Halit Jr. Engr. (425-700)	11-3-50	1-3-50	1-3-52	20-12-52	No.117 17-3-58
			440/-	455/-	455/-	
			excess paid 142-70			
2.	Sh.R.R. ^{Sharma} Sharma S.E.	22-10-59	DNI	9-12-61	22-2-65	19-116
				200/-	2	
			9-12-62	210/-	200/-	EHI dt. 24-4-6
	(180-10-290-KB-15-380)					

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71/161
68
48
72/0

9-12-63 220/-

9-12-64 230/- 400/- approx.

= excess 400/- approx.

Total 142-70+400=542-70

(ii) In the following cases excess leave had been credited to in their leave account.

Sl.No.	Name	Date of apptt.	Period	E.L. Credit- ing.	SL ^{Should} shown- having been credited.	Excess credit
1.	Sh. Ved Prakash JE	6-6-77	6-6-77 to 17 + 31-12-77	15	2	
2.	Sh. Satyabir Singh.	3-2-82	3-2-82 to 12 + 30-6-82	10	2	

Leave account of the above officials may please be corrected and compliance reported.

(iii) In the service book of Sh. Ved Parkash Sharma, JE, the service verification had not been get done from Div No. XVI from the period 27-7-77 to 31-12-77. Needful may please be get done and compliance reported.

(Contd....18)

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Further in col. 10 and 11 the personal mark of identification and permanent address were not found recorded. The same may also be ~~not~~ recorded and audit intimated.

(iv) In the service book of Sh. J. Ginder Kumar, Sharma UDC the service verification had not been done from 15-12-78 to 30-11-80 from previous office. Further the entry of qualifying the typing test had not found recorded any wherein the service book simply the work appointed by the SE, Accts. (Coordination) No. Apett. 3474 dt. 14-12-78 had written. In the absence of which, it could be ascertained whether the official qualified the typing test. The position may please be intimated to audit.

(v) In the service book of Sh. Satyabir Singh, Jr, Engr. the entry of first medical certificate and character and antecedents had not been found recorded in the service book. Needful may please be done now and compliance reported.

Para No 11

Para 11 : GPF Ledger of Group 'D' Employees

In the following cases excess ^{by interest} was entered on GPF, was allowed in the ledger accounts during the year 79-80 due to wrong calculation.

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Sl.No.	Name	Interest allowed	Interest should have allowed.	Excess been allowed.
1.	Sh. Shyam Lal, Sweener	126-15	126	0-15
2.	Sh. Hayal Ram	117-00	120	(-)3-00
3.	Sh. Manchand	21-50	21-	0-50

Ledger accounts of the above officials may now please be get corrected and compliance reported.

Para 12 : CPWD 51

Para No: 12

It was noticed, while checking the CPWD 51 that the amount of un-acknowledged remittances under part I and part II the amount of uncashed cheques are lying. As per details given below:-

Sl.No.	Cheque No.	Amount
1.	21650 dt. 30-5-78	184-00
2.	21707 dt. 21-8-78	20000-00
3.	21715 dt. 30-8-78	20000-00

~~Necessary~~ ^{Necessary} action may please be taken to replace the above mentioned cheques vide para 6.2.14 of CPWD code and audit intimated.

[Handwritten signature]

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Para No. B

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PARA-1

Agreement NO. 63/EE/PWD XIX/2007-02.

The work "Supplying and banking of earth at flat of Govt. Co. Edn. Middle School, I.P. Extn. Delhi" was awarded by the Ex. Engineer, P.W.D. XIX to M/s. Munshi Ram Kharbada, Contractor for Rs. 16,90,000/- which is 11.25% above of estimated cost vide Agreement No. as cited above. The work was started on 4-12-2007 and completed on 1-3-2008. The A.A/S.S. for Rs. 19,63,000/- was granted for the work. The Technical sanction of Rs. 15,64,650/- was given by S.E. Circle V on 30-6-2007. The total expenditure on work was incurred amounting to Rs. 20,16,334/- resulting an excess expenditure of Rs. 45,684/-. The final bill were paid to the contractor vide Vouchers No. 124 Dtd. 22. 4. 2008. The revised Technical sanction of S.E. was not obtained.

The Tender were invited for the work which opened on 27. 8. 2007 by the Ex. eng. and Divisional Accountant in the presence of five Tenderers. On scrutiny of tender documents, it has been observed that total six tenders were received out of 16 Tenders Forms sold. The Tender No. 116 submitted by the Sh. Mahadev Patharia shows that amount quoted by him earlier Rs. 14,95,000/- @ Rs. 115/- cum was changed by cutting and overwriting to Rs. 21,45,000/- @ Rs. 165/- cum. Similarly, in Tender No. 3/6

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Submitted by Shri Mohd. Yamin. Shows that the rate earlier quoted by him was Rs 89/- cum were altered to Rs. 189/- by prefixing Rs. 9/- in figure. As the figured written in words was also altered by deleting the words (Rs.) and prefixed one hundred instead.

The total amount was also not written by the contractor. In Tender No. 4/6 of m/s. Buildwell construction amount were altered in both words & figures. from Rs. 144/- to Rs. 164/- and the total amount was also not mentioned by the contractor. The Tender No. 5/6 and 6/6 quoted only the Rate of work, but the total amount of the work has not been mentioned.

Whereas per Para 20.19 of C.P.W.D. Manual Vol. II the contractor should be asked to fill in the Tenders properly and carefully. They should avoid quoting abserned Rates and making too many corrections in the tenders. The amount should also be correctly worked out. If any contractor does not follow these instructions and desists from filling the tenders carefully, it would be open to the departments to take disciplinary action against the contractor."

As the tenders were opened in the presence of Divisional Accountant, but he did not sign on Tender opening Register. As per Comparative Statement the lowest tendered No. 5/6 Shri Munshiram Kharbanda quoted the rate Rs. 140/- cum & total amount was worked out to Rs. 18,20,000/- which was later negotiated to Rs. 130/- cum. total amountly to Rs. 16,90,000/- which

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Justification Rate Statement prepared by A.E. Planning shows that justified rate Rs. 165/35 per cum for 13000 C.U.M. total amounting to Rs. 21,49,550/- against the scheduled rate Rs. 116/85 P. C.U.M. i.e. 41.51% above the scheduled rate. The full details of justification is not available in the file.

The total quantity of work executed was enhanced to 13,975 C.U.M. from 13000 C.U.M. as per bill paid.

II. It is also mentioned in the bill that the contractor has made his own arrangement of water, but source of water is neither mentioned anywhere nor test report of the same is found. which is required under the rules.

III. As per agreement, a Graduate engineer be deputed for work more than 10 LAKH by the contractor but the name of such person was not mentioned in the records.

IV. As per certificate, contractor has submitted upto date F.L.R. But No F.L.R. was placed on records.

V. The details of serviceable material and bricks recovered from drain in extra item No. 5 were not given in the M.B. and Stock Register.

VI. The extra work item No. 1 to 3 of dry bricks on edge flooring was executed & sanctioned by the Ex. eng for Rs. 1,88,308/- to make approach from entry gate to S.P.S. building over filled up earth. This extra work was foreseen. But no provision was made in detail estimates and N.I.T. for this work to obtain the benefit of competitive rates.

From the above, it appears that out of 6 Tenders → contractors have changed their rates by cutting &

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Overwritings and enhanced their rates which was much below the lowest tender accepted. In the case of Tender No. 1/6 and 3/6. It appears that there was some understanding among the contractors. So the very purpose to get maximum benefit of the rate competitions among the contractors in favour of the Govt. by inviting of tenders has been defeated.

The matter may please be brought into the notice of higher authorities for information and necessary action.

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Para-2 (17)

Excess expenditure incurred over expenditure sanction

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64
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During the course of audit, it has been observed that the Divisional Officer has incurred excess expenditure over A/A & E/S for the work.

"Reconstruction of residential complex at Kalyan Var. Belhi; SH. construction of 209. Type I. Fls. (Phase I), including water supply & sanitary installation;" without obtaining revised expenditure sanction of competent authority.

The work was started on 29.10.98, which stipulated date of completion was 28.4.2000, but the actual date of completion is 15.11.2001. In the Divisional records.

The Admin Approval & Expenditure sanction of this work was shown as Rs 372.48 Lakh. The total expenditure has already been incurred on this work amounting Rs 599.49.

Lakh. upto March 2002. The final bill of the work is yet to be paid. A revised estimate for Rs 6,11,59,100/-

including D.C. was sent for revised sanction, but no revised sanction is received till date. The expenditure was made from the Budget allotted by the S.E. P.W.D. Circle - II for other scheme under Major Head 4216 - Housing (Mun.). As per monthly expenditure statements, total expenditure on this work during the year 2000-01 & 2001-02 was Rs. 198.50 Lakh & Rs 98.48 Lakh respectively.

Whereas per Para 2.30 of C.P.W.D. Manual Vol II, the expenditure sanction can be exceeded, if so required at any stage during the execution of work, by an officer of the C.P.W.D., within powers of his technical sanction upto only 5% in case of work cont.

186 61 70/c
63 64

excess beyond these limit will necessitate revised
expenditure sanction.

But in contravention of above rules & C.F.Rs.,
the revisional authority has incurred excess expenditure
amounting Rs 227'01. lakh. Over & above, the A/A & E/S.
without obtaining revised expenditure sanction of
competent authority, which is highly objectionable
and irregular. The reason for such lapses
may please be explain to audit. The excess
expenditure may also be get regularised
from competent authority under intimation to audit.

The work of "C/o 100 Bedded Hospital LBSH.

188
69/C
65
63

at Khichipuri, Delhi Sh. P/F Aluminium section to seal the effected window/door etc. of air conditioning Ultra sound operation theatre and OPD etc. was awarded by the Ex. engineer J.W.D. Div. A/c to M/s. Tomer Shgg. Corpn. for Rs. 7,44,695/- which is 7.19% above of Estimated cost vide Agreement- No. as cited above. The work was started on 24.4.2000 & completed on 22.8.2000, after a delay of 2 months from the stipulated date of completion 23.6.2000. The E.O.T. was granted for 2 months without levy of any compensation. The A.A. & O.S. was granted by DHS. Vide their letter No. F-3(1)/9798/DHS/H Cell/3818-133 dt. 21.9.99 for Rs. 9,20,300/- The Technical sanction for Rs. 7,92,000/- was granted by the Ex. eng. for the work on 17.12.99. The final bill of the work was paid to contractor for Rs. 5,99,161/- vide Vr. No. 157 Dtd. 24.11.2000.

On scrutiny of the bill it was found that extra work "providing & fixing PVC tiles in flooring and skirting in approved pattern on a smooth and clean D.P.C. base using rubber base adhesive like Peralcol, all complete in approved colour & shade of 2mm thick tiles" was executed for total quantity.

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of 181.83 Sqm. @ Rs. 456/- P. Sqm. amounting to Rs. 82,914/48.

This extra work was sanctioned ~~to~~ by the Ex. Eng. Div. ~~III~~.

The cost of this extra work was covered by savings on other items of the main work. Whereas the AIA & E.T.s. was granted by the camp authorities to install aluminium section to sealed & effected windows & doors etc., of air conditioning operation theatre etc. The extra work of fixing P.V.C. tiles in flooring does not come in under the scope of the main work to sealed the effected windows & doors etc., moreover, the details & place where the extra work executed was also not mentioned neither in M.R. or bill and other related records.

Whereas ^{per} para 5.3 of CPWD Manual Vol. II

The authority granted by a sanction to an estimate must on all occasions be looked upon as strictly limited by the precise objects for which the estimate is intended to provide. Accordingly, material deviations from original proposal should not be made without the sanction of the authority which accorded the administrative approval to the work, even though the cost of the same may be covered by savings on other items.

Since the extra work of fixing P.V.C. tiles in flooring & skirting amounting to Rs. 82,914/48 was a material deviation from original proposal to seal the effected windows & doors etc. of air conditioning, so this expenditure is irregular, which may please be got regularized from the competent authority under intimation to audit:

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PARA-4 (16) Para No/6
 Demolishing of Qtrs of Top Floor of Type A Qtrs at Kalyanvar. S.H. Demolishing Qtrs of Type A Qtrs at Kalyanvar. S.H. at Kalyanvar. S.H.

The work of "Dismantling of 256 no. top dangerous. Quarter of Type 'A' at Kalyanvar. S.H. Demolishing Qtrs. of Top Floor of Type 'A' Qtrs." was awarded by the MPT. Engineer II, P.W.D. Division XIX to Sh. Bhagirath, contractor for Rs. 57,501/- which is 3% above of estimated cost vide Agreement No. 25/AE VI PWD-19/DA/2001-02.

The work was started on 13.9.2001 and completed on 24.10.2001, after a delay of 12 days. However, the stipulated date of completion is 12.10.2001. The extension of time was not sanctioned by the E.E. The original N.I.T. and tender opening Register were not produced to audit. The quarter number, Block No. and total number of Qtrs. to be demolished were not mentioned in N.I.T., Agreement, M.B. and bills. The order placed by tender no 1/6. M/s Ramjeet Construction was not attached in his tender form. Copy of A/Rs. and technical sanction of competent authority were not shown to audit. Agreement Register of Sub-Division was also not produced.

Whereas, per N.I.T. the replacement bar, reversible locks & tiles only are the property of contractor, the dismantled doors, windows & other reversible fittings of the demolished Qtrs. were not taken from the contractor and entered in M.B.

Whereas, per para 11.31 of C.P.W.D. Manual Vol II, the materials obtained from dismantlement of

- 2 -

ack. for record purpose without value. On the
wind, these measurements should be taken
the Register of dismantled material. After the
items are made in register and duly attested by
E., those in the M.B. should be crossed by
yellow red ink line with a suitable note
if these material have been entered in the
register."

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66/C

The dismantled material Register was also
produced to audit. Only register of site was
dressed.

Extra work of Boundary wall of Park 2.
After dressing of ground and cleaning of grass,
amounting Rs 32121/- as extra work no 1 to 8 were
executed. The extra item statement was prepared
for 3 items amounting Rs 2913/- by the A.E.
The extra item of work does not come under
the scope of original work. Whereas per C.P.W.D.
rule, vol II, Material deviation from original proposal
could not be made without the sanction of
authority which accorded the Admn. Approval to the
work. So the ex- post sanction of competent
authority for this extra work amounting Rs 32121/-
may please be obtained.

Whereas the quantity of demolishing work
was reduced as item no 1, from 4.00 cum. to 2.30 cum.
item no 2, from 72. cum to 66.80 cum. and item no 3,
from 400 cum. to 211.18. cum., but the disposal of
building rubbish were, enhanced. from 400 cum to

17
PARA-5

Para No. 17

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65/c

LAPSES OF BUDGET IN THE PLAN HEAD.

On scrutiny of the Budget Allotment and Expenditure Statements submitted by the Divisional Authority it has been observed that funds allotted under PLAN HEAD has been lapsed due to non surrendering of savings well in time during the financial year 2000-01 & 2001-02 as per details given below:-

YEAR	Budget Allotment	Expenditure	Variation (savings)	%
2000-01	888.50 lacs	740.83 lacs	147.67 lacs	16.62%
2001-02	955.00 lacs	731.64 lacs	223.36 lacs	21.29%

Whereas per Para 50.2 of CPWD Manual Vol.-II

" All anticipated savings notified in a grant or allotment have to be surrendered by E E concerned to his SE/CE sufficiently in advance before the close of the financial year. The surrenders should be made immediately the savings are fore seen without waiting till the end of the year unless there are reasons to meet increased expenditure under some other units or units which can definitely be foreseen at that time..

No savings are to be held in reserve for meeting possible excesses in future.

But In contravention of the above rule, the anticipated

Non Maintenance of Bill Register & Register of works

PARA 6

18 paragraphs

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During the course of audit, it has been observed that Bill Register and register of works were not being maintained in this Division during the audit period which are very important record for the payment made.

(i) As per Para 11.1. of C.P.W.D. Manual. Vol II, A consolidated record of all the bills received from the sub division in respect of works / supplies should be maintained in one register known as Register of bills in the Division office in the form given at Appendix-17. The payment of the bills should be made strictly in the order of their receipt. In no case a bill received afterwards should be given priority over the bills which have been received before except under written order of Divisional officer. The Divisional Accountant should ensure that the register is properly maintained and kept upto date in the Accounts Branch.

(ii) As per Para 11.10. of C.P.W.D. Manual Vol II, the Register of works is the permanent and collective record of the expenditure incurred in the Division during a year. In such work estimated to cost more than Rs 5000. There are two forms of register of works. The detailed form CPWA-40 should be used for Major Estimates and the simpler form CPWA-41 for Minor Estimates. The Register of works are posted monthly from work Abstract. Separate files should be assigned to each major Estimate. Before submission of monthly accounts the register of works should.

with date by him. in taken of his having
examined the entries and found to be correct.

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so needful ~~may~~ please be done.
under intimation to audit.

.. 1

PARA-7 (19) (Page 19) ~~2000/2001~~
During the course of audit on scrutiny of log books in 10 vehicles at the disposal of the D.O. XIX the following irregularities were noticed: -

ds I. The average running mileage per litre of the vehicle was not worked out at the end of each month in the log books. In the absence of average running mileage the consumption P.O.L. could not be verified.

II. Vehicle No. 010 264

i) The entries in regard to P.O.L. drawn from time to time (APR' 2000 to 15 OCT' 2000) has not been recorded in the log book.

ds ii) During the M/o No: 2000 payments made on account of P.O.L. for 250 litrs. etc beyond the prescribed limit of 200 litrs. Expenditure incurred on excess qty. required to be regularised by the competent authority.

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III Vehicle No. DBE 7834

The entries in the log book were not properly made for instance:-

(i) Page No. 165 dtd. 6.4.2000

Place of visit - G.T.B. to I.T.O. and back.

Kilometer Covered - 40 KMS.

Kilometer Reading - Previous - 40310
Current - 40395 } 85 kms.

Difference - 45 kms.

(ii) Page No. 173 / 26.5.2000

Place of visit - G.T.B. - I.T.O. - Shaheen - I.T.O. - G.T.B.

KM. Covered - 56 KMS

KM. Reading - Previous - 42375
Present - 42436 } 61 kms.

Difference of 6 kms.

iii) As the vehicle was being used by the Sr. Architect's Office at M.S.O. Building I.T.O. But from the log book it was revealed that vehicle was being parked at G.T.B. and Mool Chand far away from the office of the Offices which resulted in an avoidable Dead mileage. The possibility to park the vehicle in the M.S.O. complex itself and somewhere in the Division ~~XIX~~ situated at Con Noyak Sety, western side, may be considered to avoid the dead mileage.

iv) The vehicle remained out of order for a period of 3 months & 16 days w.e.f. 5-10-2000 at KM. Reading 46953 to 19.1.2001. In between the vehicle stationed at workshop w.e.f. 2.11.2000 to 20.1.2001, even though payments were regularly made to contractor for "providing & arranging service for driving the Govt. vehicle from 9.00 AM to 5.00 PM. with one hour lunch break each day working hours shall be recorded as one job @ Rs. 84.50/. Plus enhanced subsequently by Rs. 4.01. totalling to Rs. 88.51. as per details

~~1. Cash book & other connected records~~
The test check of cash book
and other connected records. The
following observation/irregularities
were noticed:

1. The transactions recorded in the cash book were not checked by Divisional Accountant daily and has not affixed his dated initials after the last entries in the Divisional cash book in token of his check. Totals were also not checked by a person other than the writer of the cash book

3. Schedule of settlement with Bank (Form-51)

The scrutiny of schedule of settlement with Bank for the month of Nov' 2000 revealed that there was a difference of Rs. 123,501/- in Part-I and Rs. 639,977/- in Part-II of the schedule. The difference in Part-I included the amount of Rs. 73,810/- remitted prior to March 2000 whereas the difference in Part-II included the cheques for Rs. 37,785/- issued between 9-3-94 to 8-3-2000.

Similarly, for the ~~month~~ schedule of monthly settlement for the month of Dec' 2001, the difference of remittances amounting to Rs. 73810/- as shown in previous years was also depicted. The difference in Part-II also included Rs. 76568/- for the cheque issued during the period 29-1-2001 to 26-7-2001

The reasons of occurrence of the difference in Part-I & Part-II of the schedule may be explained to Audit. Expired cheques may be got cancelled and reissued under intimation to Audit.

(50) (53) 68/C
(54)

-3-

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59/C

4. Receipt Book:-

(a) As per para 15.5.2 and 9.4.2 of CPWA Code, while making refund of Earnest Money, an entry is required to be made on the counterfoil of receipt as well as against the original entry in the receipt side of the cash book to avoid double refund.

It was seen that though the entries were being made against the original entry in the cash book but the reference was not being given on the counterfoil of the receipt book. The needful may be done now, under intimation to Audit.

(b) A stock register of receipt books is required to be maintained. Further a certificate of page count of receipts in the receipt books was also required to be recorded under signature of Competent Authority before the receipt book is put to use.

It was seen in Audit that neither any stock register was maintained by the division nor any certificate was recorded in the receipt books.

Needful may please be done under intimation to Audit.

Public Works Deposits.

Page No 21

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58/C

As per monthly Account of Dec' 2001 an amount of Rs. 183,35,521/- was lying outstanding in the Public Works Deposits as per details given below:-

Part - II	R. 35,26,055/-
Part - III	R. 33,26,259/2
Part - V	R. 114,73,207/2

In term of Para 23.12 of CPWD Vol-II the divisional Accountant should put up to the divisional officer every month.

A list of all the cases where the Security deposit becomes due for refund so that the requisite certificate is immediately obtained by the Divisional officers from the SDO concerned and the Security Deposit refunded without waiting for any application from the contractor.

During the course of Audit, it was observed that the above procedure was not being followed. Immediate action needs to be taken to clear the outstanding balance under intimation to Audit.

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Para No 22

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maintained during the audit period.
It was observed that the Ledger is not properly maintained as per rule. The register is not properly indexed and page counting certificate also not given on the first page of the register. The register was also not closed and balance monthly to show in respect of each separate account the amount outstanding under each of the three suspense account. The entry were not signed by the Divisional Accountant and in most of the cases voucher no. & date were also not given against entry of running bills.

As per para 11.8 of CPWD Vol-II the divisional accountant is responsible for correctness of entries in the contractor Ledger and balances at the closing of the month. All the personal accounts in the Ledger should be examined to see that the balances do not remain outstanding for a long time without justification and bills are prepared at reasonable intervals.

In the case of running accounts
Needful may please be done under intimation to Audit

During the test check of contract. cash vouchers, the following discrepancies/irregularities have been observed in the cash vouchers of selected month:-

(ii) Vide W No 1. of Nov. 2000., Rs 70580/- was paid to M/s. N.C.C.F. I. Ltd for purchase of sanitary items without observing any code formalities as per C.F.R. So the above expenditure is irregular.

(iii) Vide W No 18 & 19 of Nov 2000. amounting Rs 4385/- & Rs 2352/-, were paid to M/s Bhatia Electroplating works for Ammonia Rint and vide W No 20 & 21. of Nov 2000 amounting Rs. 2451/- & 1152/- were paid to Sh Bhupinder Singh Asst Arch. for cleaning of Ammonia Rint. On hand receipt of Sh. Girdh Kumar. No code formalities have been observed for the expenditure incurred. No record has been maintained to check ~~the~~ annual limit prescribed for work without call of tenders.

(iv) Vide W No. 80, 83 & 125. of Nov. 2000. amounting Rs 3176/-, Rs 6647/- & Rs. 26163/- O.T.A. was paid to work charged staff of the division. But the claim of the officials were not submitted in proper prescribed format O.T.A. with date & time. So the O.T.A. claim could not be checked. and ~~consequently~~ the details of work done also not attached so the amount paid for O.T.A. could not be verified.

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SSK

Vide V No 16. of Dec. 2001. Rs. 2450/- was paid to ... Industries for purchase of. New Battery for. ... on. Performa. Invoice dt 1.12.2001. No proper. ... receipt of payment was attached with the voucher. and no coded formalities has been completed for. purchase of battery.

qs.

Vide V No 18. of Dec 2001. Rs 3000/- was paid to Sh Radeep. Kuma. Sharma. for grass cutting & cleaning at Gomukh. Afad. ... NO work order. was attached and coded formalities were not observed.

qs.

Vide V No. 38 of Dec 2001. Rs 34,023/- were paid to Sh R. D. Pandey contractor for supply of. Labour. for. repair in sub Division III. in which mason supplied for 106 days. & Beldar. for 157 days. The details of work done was not attached with the voucher. whereas. 7 no. of Beldar. was also posted as work. charged staff in sub. Division III, who were also. ... O.T.A. vide V No. 114. amounting Rs 3491/- is the hiring of. Beldar. on regular basis from. the contractor is not justified.

Vide V No 42. dt 11.12.2001. amounting Rs 26,249/- and. V No 63 dt 14.12.2001. amounting Rs 19,227/- were. paid to M/s. Bhatia Sdn Corp. 2 M/s necessary for purchase of ... The sanction of competent authority was not. obtained. and. coded formalities were also. not observed so the above purchases. are irregular.

Since the above mentioned expenditure were incurred in contravention of C.F.R. so these expenditures. are irregular. the other similar cases may also be. reviewed and accordingly and may please be. ... from competent authority under intimation

24-12

(24)

Pozanovsky

Irregular purchase of Stationery

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54/c

During the course of audit, it was been observed that the stationery items were purchased by the Divisional Officer during the audit period from local market without obtaining the sanction of competent authority. Moreover, the stationery were also purchased from private dealers, without completion of usual formalities as per G.F.R.

where as per S.No 43. of Appendix I. of C.P.W.D. Manual Vol III, Financial powers delegated to C.P.W.D. officers for local purchase of petty stationery stores, the Executive Engineer empowered only Rs 2000/- P.A. and Supt Engineer Rs 10,000/- P. Annum. only for local purchase of Stationery stores. But on scrutiny of Stationery sanction register, it revealed that the Executive Engineer has purchased stationery items every time more than his financial power, which is Rs 2000/- per Annum, and a large expenditure has been made on stationery without obtaining the sanction of competent authority.

Some examples of such cases are given

as under:-

... H.I

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<u>Date of Purchase.</u>	<u>Firm:</u>	<u>Item</u>	<u>Amount.</u>
28.4.2000.	M/s. National co-op. consumer. Stationing	Rs. 10,483-	
	Fed. of India Ltd.		
9.6.2000.	M/s Tanaja Enterprises	"	17,860-
21/22.7.2000.	M/s N.C.C.F.I.L.	"	11,340-
154/31.8.2000.	M/s M.K. Enterprises	"	3,953-
157/ "	M/s. N.C.C.F.I.L.	"	8509-
14.9.2000.	M/s M.K. Enterprises	"	17,512-
63/ 11.10.2000.	M/s. NCCFIL.	"	16,641-
- 18.10.2000.	M/s Batra Sdny.	"	4528-
30.11.2000.	M/s NCCFIL.	"	7867-
34/ 6.1.2001.	do	"	4223-
78/ 15.1.2001.	M/s. Batra Sdny cap.	"	21,172-
150/ 23.2.2001.	M/s NCCFIL.	"	10,320-
50/ 9.3.2001.	do	"	8723-
229/ 30.3.2001.	do	"	12,208-
58-59/ 13.6.2001.	do	"	18,674-
195/ 25.7.2001.	do	"	16,088-
5/ 4.5.2001.	M/s Batra Sdny cap.	"	22,054-
46/ 6.10.2001.	M/s Tanaja Enterprises	"	1944-
27/ 12/2001.	M/s. R.K. Enterprises.	"	1290-
134/ 21.1.2002.	do	"	1200-
175/ 30.3.2002.	M/s Batra Sdny cap.	"	6399-
Total.			Rs <u>2,22,988-</u>

It has also been found that stationing amounting Rs. 30,608/- was purchased for the use of contd.

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52/c

Supdt Engineer. (Planning & Admn-2.) during the
2001-02. who has separate Budget for the
works. also.

So the above expenditure amounting
to 2,22,988/- is irregular. which may please be
got regularised after obtaining ex-post-facto sanction
of competent authority under intimation to audit.

Subject - Service Books (Para No 25)

ARA-13 25

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During the scrutiny of Service Books

The following discrepancies have been noticed -

Sr. D.K. Jaiswal J.E.

The official is drawing Personal Pay Rs. 200/- per month on account of sterilization in the pay scale of Rs. 6500-200-10500. On perusal of service book of the official, it was observed that one special increment amounting to Rs. 60/- per month in the scale of Rs. 1640-60-2300-75-2900 was sanctioned from 1-10-94 in the shape of personal pay as wife of official had Family Planning Operation on 24-5-94. The pay of the official had fixed under CCS (Revised Pay Rules 1997) in the scale of Rs. 5500-175-9000 w.e.f 1-1-96 and his personal pay was also fixed @ Rs. 175/- per month. The official has granted the pay scale of Rs. 2000-60-2300-75-3200 100-3500

~~135~~

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w.c. of 20-3-95 vide the Deptt. order dt-16-7-98 and his pay has been revised in the revised pay scale of R. 6500-200-10500 on 1-1-96 with P.P. of R. 200/- per month on account of sterilization. As per rule "The special increment presently admissible in the form of personal pay to the Central Govt. Employees who had undergone sterilization prior to Jan '1, 1996 and were drawing pay in the pre-revised pay scales shall be revised so as to be equivalent to the lowest scales rate of increment applicable in the relevant revised scales of pay corresponding to the pay scales of the post against which the employee concerned had initially earned the personal pay in the applicable pre-revised scale of pay." So, his P.P. should be fixed at Rs. 175/- instead of Rs. 200/- Recovery of overpayment for the period 1-1-96 to 30-6-2002 @ Rs. 25/- per month total amount of Rs. 1950/- may be recovered from the official concerned under intimation to Audit.

records the following irregularities were
 Para No. 2

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 43 49/C

2000-2001.

1. Sh. Vejinder Pal Singh - Rebate allowed u/s 88 of I. Tax towards LIC. premium in to policy No. 130860591 and policy No. 130860590 amounting to Rs. 6831/- paid by cheque on 13.3.2000. Since the saving of Rs. 6831/- pertains to the year 1999-2000 and not admissible for the year 2000-2001. Hence, a sum of Rs. 1366/- may please be recovered.

2. Sh. Hazwinder Singh, JF. Rebate allowed towards LIC. premium for Rs. 1792/- in to policy No. 112061432 was deposited on 29.3.2000. The saving pertains to the year 1999-2000. Thus, a sum of Rs. 402/- may please be recovered.

3. Sh. A.K. Yadav, JF. Rebate availed u/s 88 of Income Tax towards LIC. premium for Rs. 1310/- in to policy No. 290804347 which was deposited on 25.3.2000. As the savings in pertains to the previous financial year i.e. 1999-2000, hence, a sum of Rs. 49/- may be recovered as per details as under:-

Taxable Income -	Rs. 80960/-
Tax	- Rs. 5192/-
Total Savings.	27050/-
less LIC.	1310/-
Net Savings.	<u>25740/-</u>
Rebate 20%	<u>5148/-</u>
Tax	44/-
ce. @ 12%	5/-
To be recovered :-	<u>49/-</u>

Cont'd p/2.

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48/C

Sh. Naiksh Chandra Pant, J.E. Deduction of Rs 800 in respect of health insurance (mediclaim) amounting to Rs. 2826/- against Policy No. - (Still awaited) as mentioned by the official.

In spite of the under-undertaking furnished by the official the proof of the same is not attached. Thus, a sum of Rs. 267/- may pls. be recovered from the official.

YEAR 2001-2002

Sh. S.P. Singh - Rebate allowed in respect of LIC Premium Pol. No 590290632 amounting to Rs. 3532 (883x4) and Pol. No 121704882 amounting to Rs. 1678/- (839x2). Copies of proof in respect of above mentioned policies are not attached. One copy of proof in both cases, the same may please be made available to audit-filing which a sum of Rs. 351/- may be recovered after due verification.

The necessary action may pls. be taken accordingly and compliance of the same be shown to audit.

PARA-15

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Para No 27

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G. P. F. Class-IV Ac.

During the scrutiny of GPF Ledgers in respect of class-IV for the Audit period 2000-02, the following discrepancies/irregularities have been noticed:-

The ledgers have been maintained from April to March instead of March paid in April to Feb paid in March. The entries of subscription have been posted in the same month instead of the following month. The procedure have been changed in the year 2001-02 without changing the previous years which is totally wrong and results in double entry of March paid in April 2001 in most of the cases. As per rule monthly subscription should be credited in the following month and withdrawal/Advance should be debited in the same month and GPF Ledger should be maintained as March paid in April to Feb paid in March. All the ledgers should be corrected from the very beginning of the individual account as per rule mentioned above. The PBR should also maintained for the salary month of March to Feb in respect of work-charged staff.

Contd.

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46/c

In addition to above the following irregularities were also noticed:-

i) Sh. Ganesh

Opening balance taken Rs. 42556/- instead of Rs. 72667/- in the year 2001-02.

ii) Sh. Raj Kumar

Recovery of Advance of Rs. 1400/- starts from the ~~month~~^{salary} of March 2001 which pertains to the year 2001-02 but included in both years i.e. 2000-01 & 2001-02.

iii) Sh. Gaj Raj

Interest calculation for the year 2000-01 is wrong and it should be Rs. 10012/- instead of Rs. 9891/2.

iv) Sh. Anokhey Lal

Closing balance should be Rs. 96965/- instead of Rs. 96968/-.

v) Sh. Om Prakash

As per PBR GPF Advance amounting to Rs. 17,000/- have been drawn in the month of April 2001, but this advance was not deducted in the GPF Ledger A/c. This may be debited in his GPF A/c and interest be recalculated.

vi) Sh. Bixal

As per PBR recovery of GPF Advance made Rs. 9000/- in the year 2000-01 but in the Ledger shows Rs. 10,000/-. Hence calculation may be corrected accordingly.

Contd..

Sh. Bhavindra Raj Thakur

As per PBR for the year 2000-01, the recovery of Advance comes to Rs. 7000/= but in the ledger it shows Rs. 7200/=

Viii) Sh. Satya Narain

GPF Advance amounting to Rs. 9000/= have been drawn in the month of Jan'01 but in the ledger amount debited in the month of Feb'01. In the year 2000-01 eleven entries have been made instead of 12 Nos. entries.

ix) Sh. Mahesh Sharma

~~As per ledger for the~~
GPF Advance amounting to Rs. 11000/= have been drawn in the month of June 2000 but received Rs. 10,000/= instead of 11000/=.

x) Sh. Bhajji Ram

GPF Advance amounting to Rs. 5000/= have been drawn in the month of Oct'2000 but debited in the month of Nov'2000.

xi) Sh. Kailash pati Maingi

No entry regarding GPF Advance amounting to Rs. 18,000/= have been made in the PBR to verify the month of advance taken.

GPF Advance of Rs. 16,200/= have been drawn in the month of April 2002 which pertains to the year 2002-03 but debited in the month of April-2001.

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45/C

Sh. Muni Ram

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As per PBR there are no recovery of GPF Advance amounting to Rs. 1000/- during the month of Aug' 2001 but this amount was credited in his GPF Ledger.

xii) Sh. Lalji Rai

As per PBR the recovery of GPF advance of the official during the Financial Year 2000-01 there was nine instalments of Rs. 1325 and three instalments of Rs. 1790/- but in the Ledger there are four instalments of Rs. 1790/- and eight instalments of Rs. 1325/- was credited, which may please be rectified.

xii) Sh. Kadam Singh

The recovery of GPF Advance of Rs. 300/- for the salary of the month of Feb were credited in the month of March '01 both during the year 2000-01 & 2001-02 resulting excess credit of Rs. 300/- in his GPF Account.

xiii) Sh. Sukhpal Singh

GPF advance amounting to Rs. 10,000/- have been drawn in the month of 4/2000. ^{debited in 5/2000} Recovery have been made from the salary of Feb'2000 amounting to Rs. 1000/- were not credited in ~~the~~ ^{his} GPF account.

xiv) Sh. Panna Lal

GPF advance amounting to Rs. 24000/- drawn in the month of July 2000 but debited in the month of Aug' 2000. The subscription for the salary month of Feb'01 was Rs. 500/- but the Rs. 1000/- was credited in the GPF ~~ledger~~ account for the month of ~~contd~~

March 2001 instead of Rs. 500/-.

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43/L

XV) Sh. Rishi Pal

Monthly subscription of Rs. 1000/- shown in the salary month of March '01 and credited in 2001-02 as Rs. 1200/- against April 2001 instead of Rs. 1000/-.

XVI) Smt. Laxmi Devi

GPF advance amounting to Rs. 20,000/- drawn in the month of July 2000 but credited in the month of Aug '2000 and subscription for the salary month of Feb '01 may be credited as Rs. 500/- instead of Rs. 1000/- in GPF ledger.

Needful may please be done and shown to Audit. ... A

37 36

44/c

Paragraph

- During the course of Audit it has been observed that Shri P. N. JAYANT (Ex. Eng. under suspension) has been granted HBA amounting to Rs. 57,500/-. The Principal Amount was recovered from him @ Rs. 312/- p.m. upto MAY '2000. Thereafter, interest on HBA are being recovered @ Rs. 312/- w.e.t. JUN '2000. In the recovery schedule amount of interest was shown as 44,959/- to be recovered in 144 instalments of Rs. 312/- each. The calculation of interest on HBA has not been got verified from the P.T.O. concerned.

Whereas per HBA Rule 8(a) "The entire amount of advance together with interest is repayable in 24 yrs., i.e. 120 monthly instalments for principal and 60 instalments for interest."

Since the 25 instalments of interest @ Rs. 312/- p.m. w.e.t. JUN '2000 to JUN '2002 to total amount of Rs. 7,800/- has already been recovered. So, the remaining amount of interest to be recovered in 35 instalments and the interest on HBA may also be got verified from P.T.O. concerned.

Needful may please be done under intimation to Audit.

(Signature)
Y. K. AGGARWAL
 Accounts Officer
 Directorate of Audit
 Govt. of N.C.T. of Delhi

*Discussed & received
 two copies*

(Signature)
 25/7

EC - XIX
 Executive Engineer
 P W D-Div. XIX (D.S),
 Lok Nayak Setu (Paschimi Path)
 Vikash Marg, New Delhi-110008

39 29
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**Audit Report of Executive Engineer Civil Building Maintenance
Division M-233 (DS) Western Bank, Lok Nayak Setu, I.P. Estate
New Delhi-110002 (Period, 2007-08)**

Para No.1

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Para No. 29

Ref. Memo No. 2
Dated: 17.11.08

Subject : Performance Audit

PWD Division M-233 is basically a maintenance Division and falls under the jurisdiction of the Superintending Engineer, PWD Circle M-23 and is responsible for maintenance & upkeep of 200 bedded Jagpravesh Chander Hospital at Shastri Park and A/R and M/o Govt. Buildings, (Ambedkar Polytechnic Bhai Parmanand Instt. LBS Hospital, dispensaries at Mayur Vihar Ph-I, Trilok Puri and Kalyanpuri) and residential quarters in the area of P S Kalyan Puri and Mayur Vihar Phase-I & II.

The Division follows the provisions as contained in CPWD Works Manual and Account Code in the execution of it's work. These manuals provide for exercise of various checks and control to ensure economy, efficiency and effectiveness in PWD Projects. An evaluation of the level of compliance with these provisions indicated the following observations:-

As per CPWD Manual Section 28.1, at the time of issuing NIT for a particular work the Engineer in Charge should specify the time allowed for completion of the work consistent with the magnitude and urgency of the work and as per Section 28.2 the time allowed for carrying out the work as entered in the contract shall be strictly observed by the Contractor. During the scrutiny of entries made in the Agreement Register it has been observed that a total number of 54 works have been undertaken by the Division during the year 2007-08 of which 9 works are still in progress. The date of completion agreed has already been lapsed in respect of these works. In accordance with Section 28.5 of the CPWD Manual the tender accepting authority shall review the progress of work each month with all the concerned disciplines including the Contractor. In view of the position of pendency of works as pointed out above the factors affecting the progress may be identified and remedial measures taken wherever required.

As per provision contained in CPWD Manual Vol.II, clause 25(2) & 23(3) deviation from the agreed quantity of work should be avoided. The

examination of Agreement Register revealed that out of 45 works completed during the year 2007-08, 9 works are having huge escalation ranging upto the magnitude of 84% in the approved schedule of quantity and final payment, which indicates that the preliminary estimates for these works have been prepared by the Division without proper planning and assessing the exact requirement. Few such illustrative instances in which deviation noticed are given below:-

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S. No.	Agt. No.	Name of the Work	Tendered Amount	Actual Expdr.	% of Excess
1.	4	C/o 200 bedded hospital at Shastri Park	1293500	1971197	52
2.	13	Repair/Renovation of Electoral photo identity cards	921903	1300313	41
3.	21	A/R to DA Staff qtrs. at Kalyan Vas-water proofing	414430	638669	54
4.	23	P/F Porta cabin regn. M Dot Centre	558515	912834	63
5.	24	Renovation of room No.26 as Seminar Room	533128	951443	78
6.	26	P/F aluminum partition of floor tiles	106024	194738	84
7.	29	A/R & M/O to Non-Residential Complex at LDS Hospital	144257	218956	52
8.	45	c/o looping of main entrance at FIRE Patparganj	737120	970180	32
9.	50	EOR to LBS Hospital Khichdripur- renovation of nurses hostel building	600663	960053	60

Besides above, instances of inflated estimates for works prepared by the Division were also came to the notice of audit ranges up to 42% which are on higher side. Few such instances are given below:-

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S. No.	Agt. No.	Name of the Work	Tendered Amount.	Actual Expdr.	% of Inflation
1.	11	A/R & M/O at Ambedkar Polytechnic at Shakarpur Delhi	110025	85608	29
2.	17	A/R & M/O at Shakarpur, Delhi-whitewashing	112461	83988	34
3.	31	Internal finishing at PWD Office in LBS Hospital	80707	56804	42
4.	33	P/L ceramic tiles in mortuary & Misc. Works	170145	123843	37
5.	54	EOR to DA Disp. Mayur Vihar, Delhi	220171	163049	35

All the above cases along with other similar cases may be reviewed and reason for improper preparation of estimates may be identified, so that recurrence of such instances may not happen in future. Action taken in the matter may also be intimated to the audit.

Para No.2

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Para No. 30

Ref. Memo No. 5 & 5A
Dated 21 & 26.11.08

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Sub :- Work closed due to Non-availability of site.

1 Repairing water supply at the leakage point and replacement of fittings of FIE, Patparganj, Delhi.

The above stated work was awarded to the lowest bidder M/s Amar Singh on 17/11/07 for a sum of Rs. 1,68,066/- which was 15.7% above than the estimated cost of Rs. 1,45,260/-. The stipulated time to complete this work was two months. The scrutiny of the work file has revealed that the work could not be started due to non-availability of site. Hence, the Division cancelled the contract on 6.2.08, which is the violation of section 15.1 of CPWD works Manual.

The tenders were recalled for the same work on 8.2.08 and the work was again awarded to the lowest bidder M/s Amar Singh on 16.4.08 for a sum of Rs. 2,09,174/- which was 44% above than the estimated cost of Rs. 1,45,260/-.

It is pointed out here that if the work could have been successfully initiated in the 1st call of tender, the escalation cost of Rs. 41,110/- could also be saved by the division. It requires justification.

Reasons for awarding the contract violating the provisions laid down in Sec 15.1 of CPWD Works Manual and incurring unfruitful expenditure on advertisement may be elucidated to audit.

2 C/o EDUSAT Centre at Ambedkar Polytechnic, Shakarpur, Delhi.

The work of construction of EDUSAT centre at Ambedkar Polytechnic, Shakarpur Delhi was awarded to the lowest bidder M/s R.N. Construction on 25.01.08 for a sum of Rs. 6,55,886/- which was 6% higher than the estimated cost of Rs. 6,18,760/-. The stipulated date of start and completion of work was 28.2.08 and 27.04.08 respectively.

(27) (30) (37)

The scrutiny of the record of concerned work has revealed that the work could not be started due to non-availability of encroachment free site. Section 15.1 CPWD works Manual states that before approving NIT, it is desirable to see the availability of clear site.

Moreover, on 8.4.08 i.e. after the lapse of 38 days, the AE concerned had written to the H.O.O. that the work could not be started as electrical work had not been initiated and that is essential before execution of civil work.

Finally, on 22.7.08, the Division had cancelled the contract and refunded the EMD and PG amounting to Rs. 12,380/- and Rs. 32,794/- to the contractor.

It would not be worthwhile to mention here that the Division, who had taken above mentioned steps without adhering to the provision of the CPWD works manual were resulted into a wasteful exercise causing unnecessary delay in the execution of work. Further, the process of re-tendering for the said work has not been implemented so far.

Hence awarding the work without having the encroachment free site incurring wasteful expenditure on its advertisement and hindrance causing undue delay on the part of Division requires justification.

3 C/o boundary wall along the area for segregation of the garbage/industrial waste at FIE, Patparganj, Delhi

The work of construction of boundary wall along the area for segregation of the garbage/industrial waste at FIE, Patparganj, Delhi was awarded to M/s Kanwalpal Singh for a sum of Rs. 2,97,157/- which was 12.12% below than the estimated cost of Rs. 3,38,140/- on 7.5.07. The period of completion of work was two months. The work could not be started due to non-availability of clear free site, and at the request of the contractor dt. 12.7.07, the Deptt. closed the contract on 4.8.07. The section 15.1 of CPWD Manual states that before approving the NIT, it is desirable to see the availability of clear site.

Hence, awarding the contract without having the free site, incurring expenditure on advertisement needs clarification.

Para No.4

(31)

Page No. 31

Ref. Memo No. 10
Dated :26.11.08

29/11/08
36/10

Sub :- Execution of Extra Work without Prior Approval.

As per section 23.2.3 of CPWD works manual, no extra/substituted items should be executed or approved without the prior concurrence of its necessity by the authority that accorded the technical sanction. However, during the test check of the records of the CD M – 233, it is observed that the prior concurrence of the competent authority was not obtained before executing the extra work in the following cases :-

<u>S.No.</u>	<u>Agreement No.</u>	<u>Firm</u>	<u>Tendered Amount</u>	<u>Extra Work</u>
1	4/2007-08	M/s Sunil Kr. Goel	12,93,500	2,99,955
2	28/2007-08	M/s Inder Gupta	2,97,563	1,19,556
3	13/2007-08	M/s Rameshwar Dayal	9,21,903	1,17,998
4	50/2007-08	M/s Kuldeep Kumar	6,00,663	2,31,120

The reasons for not observing the codal formalities as per Sec 23.2.3 as mentioned above may be explained to audit.

Para No.5

Ref. Memo No. 9
Dated 25.11.08

Sub :- Non-Refund of Performance Guarantee

While scrutiny of Register of Interest Bearing Securities, it has been noticed that many works have been completed, but the amount of Performance Guarantee has not been refunded to the contractor which should be refunded or renewed as per Section 21.2.2 of CPWD works manual on completion of work or after the final bill is passed for payment.

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(A)

TEST AUDIT NOTE

TAN No.1

Ref. Memo No. 6

Dated : 25.11.08

Sub :- **Public Works Deposits**

During the test check of the monthly account for the month of March 08, it has been seen that an amount of Rs. 1,36,39,684/- is still lying unclaimed/unadjusted under the head "Public Works Deposits" 8443 Part /II/III/V as per detail given below:-

	O.B.	C.B.
Part-II Security Deports	34,32,915/-	30,98,518/-
Part-III Deposit Works	71,22,178/-	71,19,278/-
Part-V Misc. Deposit	14,89,525/-	<u>34,21,888/-</u> <u>1,36,39,684/-</u>

Settled
A.W.

Necessary and immediate steps may be taken to clear these outstanding balances, after due verification, under intimation to audit.

TAN No.2

(A) (1)

Ref. Memo No.15 dt.04.12.08

Subject: **Tender sales Registers.**

During the test check of register of sale of tender form for the audit 2007-8, it has noticed that the tender form purchased from time to time by the Division were not being entered in the register and the balance in stock had not been worked out. As per columns of register, entries were not made in the register. In the absence of this, the correct account of receipt in the account of sale of tender forms could not be verified by audit.

As per Receipt and Payment Rules the head of the office who received money on behalf of the Govt. must give the payer a receipt duly signed by him in the form TR-5. But on the scrutiny, it has been noticed that no receipt given to the contractors on account of sale of tender forms.

Discrepancies noticed above be rectified and compliance be shown to audit.

TAN No.3

Ref. No. Memo No. 13

Dated: 3/12/08

Sub : Purchase of stationery

During test check of records relating to purchase of stationery, the following discrepancies were noticed:-

(1) Non constitution of Purchase Committee

As per Rule 146 of 'GFR' Purchase of goods costing above RS. 15000 only and up to Rs. 100000 on an each occasion may be made on the recommendation of a duly constituted local purchase committee consisting of three members of an appropriate level as decided by Head of the Deptt. However it has been observed that, the said committee was not constituted while inviting quotations for purchase of stationary costing above Rs. 15000 in different occasions during the year 2007-08. The same is irregular.

(2) Stock Register

As per rule 192(2) of GFR' physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any- should be recorded in the stock Register for appropriate action by the competent Authority, Checking of stock Register revealed that no such verification certificate is recorded in stock Registers pertaining to stationery. The same may be got done under intimation to Audit.

(3) As per stationery register No. II, 111 number of agreement books were in stock on 13.9.07 However. 25 additional books were purchased vide Bill No. 153, 154 & 155 dt 13.9.07 from M/s Batra Sales corporation. As on 31.3.08 111 number of Agreement books were still in stock. The reason for purchase of additional quantities when sufficient quantities remained in stock may be explained to audit.

(4) Page counting certificate is not recorded in stock Register.

TAN No.4

(4) (3)

Ref.. Memo No. 8
Dated 25.11.08

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Sub :- Cash Settlement Suspense A/c

An amount of Rs 7,81,506/- was lying under the head cash settlement suspense A/c as per the monthly account of March 08 with the Division .

The amount under this head represents cost of stores and repair/maintenance charges in respect of Delhi Police Works, such as Police Station Kalyanpuri and maintenance of their staff quarters. The suspense head will be cleared when payment is actually received from the client (indenting) Department.

The outstanding amount under this head may be cleared under intimation to audit.

TAN
Para No.5

Ref. No. Memo No. 7
Dated : 25.11.08

Sub :- Non-furnishing of fidelity Bond

As per Rule 275(1) of, GFR every Govt. Servant who actually handles cash or stores shall be required to furnish security for such amount and in such form as Central Govt and Administration may prescribe according to the circumstances and conditions in each case.

It has been observed that the cashier of this office has not furnished security bond (Fidelity Bond) as required under rules. The same may be obtained from the official concerned under intimation to audit.

apoc
(A. P. JOSHI)
Inspecting Audit Officer
Party No.XIV

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3.	C/O toilet and platform (M/s Sat Constn.Co.)	1/1	5.70	8.60 Sqm	2.9	238.15	690.60
		2 (b)	5 No.	8 Nos	3 Nos	109.48	328.44
		3	20 No.	26 Nos.	6 Nos	72.21	433.26
		4	23.85	24 Mtrs.	0.15	92.00	13.80
		10	70 Kg	71.78 Kg	1.78	51.20	91.14
		17	0.87	1.17 Cum	0.30	1997.81	599.34
		2/1	-	481.03	481.03	108.70	52287.96
		3/1	525 Sqm	546.54	21.54	450.85	9711.31
	Finish walls		800 Sqm	867.22	67.22	29.00	1949.38
						Total	66105.27
4.	Internal Finishing PWD office, OPD room No 17 to 38 M.S. room causality corridor etc.	2/1	-	2313.21 Sqm	2313.21	22.00	50,890.62
						Total	50,890.62

Total amount of Rs. 157110/- was paid of extra items which were not approved by the competent authority resulted undue favour to the contractors. Expost Facto approval of the competent authority may be obtained under intimation to the audit.

Similar cases if any may also be reviewed accordingly.

Para No.3

Memo No. 15

Para No 33

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Sub:- Execution of work beyond financial power by allowing deviation and extra items on large scale against lapsed sanction

- (i) The work of constn of toilet and platform was awarded to M/s Sat constn co vide letter No. 54(1547)/CBMD M-233/A-III/378 dated 13.3.08 for an amount of Rs. 10,30,338/- which was 8.40% above the estimated cost of Rs. 9,50,496/-. With stipulated Date of Start and completion as 4.4.08 and 3.8.08 respectively. The actual date of completion was 30.1.09. On test check of work file and final bill it has been observed that the total payment made to the contractor was Rs. 16,63,338/- vide CV No. 85 dated 31.3.09 against sanction of Rs. 14,68,898/- which includes deviation and extra items. The normal powers for inviting tenders by the Executive Engineer was Rs. 15 lacs where AE (Planning) is provided. Had the estimate/been framed on realistic basis as per site conditions, the NIT should have fallen under the powers of superintending Engineer. Also payment was made beyond sanction amount without obtaining the revised sanction from the competent authority.
- (ii) As per clause 19D of General Conditions of the contract, the contractor is required to submit by 4th and 19th of every month a Labour Report stating the number of labourers employed by him on work with there working hours, wages paid etc. failing which he is liable to pay Rs. 200/- for each the default.. The labour report/certificate was not found in the records of the said work and divisional officer has not levied /deducted the fine as stated above. Hence the necessary labour certificate may be produced to the audit failing which the recovery may be effected.

Para No.4. Memo No. 13

Para No. 34

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Sub:- Irregular purchase of furniture

Expenditure sanction amounting to Rs. 10,81,752/- was conveyed vide letter NO. F.61/11/2001/TEPL/374/518 dated 1.2.07 for the work of "Providing and installation of furniture for LRUC and seminar room at BPIBS Shakarpur Delhi" for the financial year 2006-07. Tenders were invited vide PWD-6 letter dated 24.3.08. The tenders were also uploaded on NET later on date of receipt of application opening was post pond to 4.4.08 and 8.4.08 instead of 24.3.08 and 27.3.08 respectively.

(a) Execution of work against lapsed sanction

The expenditure sanction conveyed vide letter dated 1.2.07 was lapsed on 31.3.07. The tenders were called after the lapse of expenditure sanction. No document for revalidation of sanction was found attached.

The NIT was prepared and submitted to Superintending Engineer for his approval on 25.2.08 on the basis of nomenclature of items/plan submitted by M/s Delite Kom Ltd. 46, Rani Jhansi Road New Delhi -55. While according the approval to the NIT Superintending Engineer specifically pointed out that "The configuration of other brands should also be mentioned in NIT to facilitate competition". Against the instruction of S.E. the configuration of furniture items with schedule was copied from catalogue of Delite Kom. Only the names of three firms were mentioned in the nomenclature. The details of nomenclature and references to the photo and catalogue nos. such as for chairs AC-1602, AC980 were mentioned with the result neither Debono nor Godraj quoted their rates. Some Vijay furniture and AD. Sethi quoted the rates which were obviously higher than the Delite Hi tech (M/S Delite-Hi-tech industries Pvt. Ltd. and M/s Delite Kom Ltd. function from 46A /46 Rani Jhansi Road).

(b) Incomplete nomenclature of Item No.1

While giving the nomenclature of Item no. 1 the size of conference table was not given only reference to the Photograph provided by M/s Delite-Kom was made the table was supposed to accommodate 49 persons and rate of table per person were invited. No size of the table required per person is mentioned in the nomenclature of item.

(c) Finished item of furniture were included in the works tender to bring the supply within the powers of Executive Engineer (Item NO. 2,3, 4 of schedule and extra item 1 to 8).

Finished items of furniture should have been procured separately under the power delegated under delegation of power for local purchase of furniture items. Just to bring within the powers of Executive Engineer even the extra finished items of furniture amounting to Rs. 2.07 lacs were included in schedule. There was nothing on record that number of items of furniture deviated and extra purchases were requisitioned by the

client Deptt. the total expenditure incurred on deviated and extra items worked out to Rs. 2.39lacs. The total expenditure incurred on finished furniture items amounting to Rs. 6.69 lacs (6.30+2.39) may be got regularized by obtaining approval from appropriate authority.

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(d) **Loss on procurement of furniture as extra items.**

Had extra items been included in the schedule of quantities/estimate the rates of these items would have been on lower side as in the case of item no. 2 of schedule of quantities which has been quoted below 35.91% from the price list attached with the work file (Catalogue rate of item Rs. 4485/- estimated rate 3358/- and quoted rate 3300/- per chair)

Extra Item	Qty	Rate as Per price list	Amount	Rate paid	Amount paid
Office Automation table	1 No.	11900	11900	12464	12464
Three seater sofa	1 No.	23489	23489	24602	24602
Two seater Sofa	2 No.	18643	36686	19212	38424
Central Table	1 No.	9874	9874	12569	12569
Revaling chair DWC-1201	10 No.	5434	54340	5691.45	56914.50
Executive chair DEC-8201	2 No.	7120	14240	8190.50	16381
High back chair 9001	1 No.	6526	6526	6974.65	6974.65
Almirah	1 No.	12780	12780	13659	13659
Computer table	1 No.	6667	6667	7125	7125
			176502		189113.15
Less on the basis of rate adopted in estimated item no. 2 of schedule of qty. 33.56%			59234		
			117268		
% age below quoted by agency on estimated /amounting i.e. 4.23%			4960		
Amount payable			112308		

Extra paid 189113-112308=Rs. 76805

Moreover there was no possibility of change in site condition so as to attract deviation and extra work. Also the handing over note of furniture item to the client deptt. was not found in the work file/record.

Para No. 5. Memo No. 14

Para No. 35

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Sub:- Physical Verification of Stock Register /T & P Register

On the test check of the T & P/Stock Register of Sub-Division M-2333. it was observed that physical verification of stock was not carried out. In terms of rule 192 of GFR 2005 physical verification of stock should be undertaken at least once in a year and discrepancies if any should be recorded in the stock register for appropriate action by competent authority.

The same may be get done under intimation to the audit.

Para No. 6. Memo 17

Para No. 36

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Sub:- Execution of work against lapsed sanction

Test check of the record for the work of "Construction of boundary wall surrounding FIE Patparganj) Delhi". revealed that A/A & E/S for the work was conveyed by Joint Commissioner Dy. Secretary (Industries) vide letter No. F.3(8)(1/EM/(PPG)03/141 dated 27.3.08 for Rs. 37,23,700/- for the period 2007-08 with the condition that expenditure is to be debited during the financial year 2007-08. Whereas the tenders were invited vide PWD 6 dt. 16.4.08 with due date of opening as 8.5.08 with estimated cost of Rs. 24,96,100/- M/s Ranjit Construction Co. quoted the lowest Rs. 23,96,256/- which was 4% below the estimated cost. The agency withdraw the tender vide letter dated 5.6.08. The EMD Rs. 24961/- (50% of total EMD) of agency was forfeited by the Deptt.

The tender were recalled vide letter PWD6 No. 54 (1576) /CBMD M-233/DS/970 dated 26.6.08 with date of opening as 17.7.08 Sh. Kanwar Pal Singh quoted the lowest Rs. 28,92,481/- which was 15.88% above the estimated cost of Rs. 24,96,100/- the work was awarded to Sh. Kanwar Pal Singh vide letter No. 54(1559)/CBMD M-233/A-III/416 dated 12.9.08 at his quoted amount with stipulated date of start and completion 4.10.08 and 3.2.09 respectively. The work was for closed vide letter No. 54(1559)/CBMD M-233/DS/1090 dated 22.6.09. The total payment released Rs. 72,317/- taking up work against the lapsed sanction and improper planning resulted into foreclosures of the work which ultimately caused a loss of Rs. 72,317/- to the Govt.

Reasons for the same may be elucidated to audit.

Para No. 7. Memo No. 8

Pala No: 37

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Sub:- Payment to Delhi Jal Board towards water charges in r/o Kalyanvas Flats

On the test check of paid voucher/Register of water Register, it was observed that huge amount of water charge were paid to DJB during the period 2008-09 and 2009-10 for the water used by the residential of Kalyanvas Govt. Flats. It could not be intimated whether water charges are being recovered from the residents /allottes of the flats. No orders on the subject were shown. Divisional Office could not explain the reason for payment of Rs.25,36,729/- towards water charges.

Para No. 8. Memo No. 7

Para No. 38

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Sub:- Wrong Pay Fixation on Grant of 1st ACP.

On the test check of Pay fixation cases of the division, it was observed that Pay fixation in r/o Sh. Laltha Prasad Beldar, and Sh. Mahesh Sharma Beldar on 1st upgradation (ACP) was fixed in the scale of Rs. 3050-75-3950-80-4590 whereas in r/o other Beldars 1st up-gradation (ACP) was granted in the Scale of Rs. 2610-60-2910-65-3300-70-4000 that was next immediate scale of Standard Pay Scales of 5th Pay commissions. Necessary rectification of pay fixation may be read and recovery effected under intimation to the audit.

Para No. 9. memo 5-

Pat. No. 39

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23/c

Sub: Non Clearance of CSSA suspense Head amounting to Rs. 72,63,032/-

As per codal provisions of Central Public Works Account Code a Vigilant watch should be kept over the outstanding balance towards the close of the year and steps should be taken to settle such transaction by 31st March and to ensure the register should be reviewed by divisional officer monthly with a view to see that settlements are not unduly delayed. There are special provisions specified for the transaction occurring during the month of March as mentioned below:-

- | | |
|-----------------------------------------------------------------------------------------------------|----------------------------------------------------|
| (a) Transaction taking place during the period from 1 st April to 15 th March | Claim to be prepared before 20 th March |
| (b) Transaction taking place during March 16 th to 23 rd | Claim to be prepared before 25 th March |

On the test check of monthly account for the month of March 2010, it has been observed that there was a balance of Rs. 72,63,032/- lying under CSSA suspense Head.

It appear that these instructions are not being followed with a result, balance of Rs. 72,63,032/- was found outstanding at the end of March 2010 also the prescribed register to watch suspense A/c is not being maintained.

Efforts may be made to clear the outstanding CSSA balances under intimation to the audit.

Para No. 10. Memo No. 4

Para No. 40

(9) 15
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Sub: Arbitration Cases Pending

Following Arbitration case are pending for finalization.

1. OANo/WP/CP551/96 Sh. Ayub Ali V/s 001 for the work Providing granite stone flooring scrutiny and demonstration work of at R&I Branch Bikrikar Bhawan.

The award ^{changed} by the contractor in lower court.

2. ARB/5 ML/MI/EE/CBMD M-233/1

For the work of Construction of 16 No. SPS class room (D/S) including conversion of one room into toilet block at Govt. Co-Education Secondary School Block West Vinod Nagar Delhi.

Award declared payment could not be made due to death of contractor case referred to SE.

Para No. 11. Memo No. 1, 2

Sub: Non-Production of Record

The following records were not produced to the audit.

1. Property Register.
2. Spouse information.
3. Log Book and History sheet of vehicle.

~~Retention~~

Taken as fresh

(15) (8)

21/C

TAN NO. 1.

Memo No. 12

Sub:-Release of payment against incomplete bill

Test check of paid voucher for the month of March '09 Se['09 and Nov '10 of the Division it has been observed that:-

- (i) The memorandum of payment has neither been signed by Executive Engineer nor by the contractor in taken of acceptance bill (Eg. Bill No. 25,27,44 of 3/09 25,31,41, 44 of 9/09 and 37,38,39, 40 of 3/10).
- (ii) The payment was made to the contractor but in taken of acceptance of payment the bill has not been signed by the contractor.
- (iii) Additional payments for deviated quantities /Extra items were authorized but the approved statements were not found attached with the voucher.

The practice is against the prescribed codal provisions compliance may be shown the Audit.

(6) (12) 19/12

TAN NO. 2.

Memo No. 10

Sub:-PWD Deposits

(3) (12)

18/6

Test check of monthly account of March 10 received that the following deposits were lying in the Division at on 31.3.2010.

	OB	Credits	Total	Debits	CB
Part - II Civil Deposits					
Security Deposit	3984353	333950	4318303	55491	4262812
Part - III Civil Deposits					
Public works deposits	(-) 897334		(-) 897334	-	(-) 897334
Part - V Civil Deposits					
Other deposits	3303896	194287	3498183	171203	3226980

Settled

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As per the Deposits Register maintained by the Division the above said balances are outstanding since Dec2010.

Reasons for above irregularities alongwith the reason for minus figure under Part -III public works deposits may be elucidated to the Audit.

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TAN NO. 3. Memo No. 6

Sub:- Unreleased Interest Bearing Securities.

On the test check of the FDR Register maintained by the Division Number of FDR's as per the list enclosed belonging way back to Jan 2004 are laying un-released in the books get with expired validity division has not made any efforts to release/revalidated the same.

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Unreleased Interest Bearing Securities

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Sl. No. [1]	FDR No. [2]	Date [3]	Amount [4]	Valid upto [5]
1	FDR No. 13260	15.01.04	166000	14.01.05
2	669154	15.06.04	41500	16.6.05
3	567150/500500742	22.07.05	32000	22.1.06
4	F.D.R. No. 535092137973	3.4.06	65000	3.10.06
5	386455	15.07.06	16500	15.10.06
6	769391	26.06.07	45000	24.12.07
7	559349	30.08.07	125000	28.02.09
8	225600PR00023514	19.10.07	8000	19.4.08
9	514639	21.11.07	500	21.11.10
10	434200	31.05.08	5000	31.08.09
11	434199	31.05.08	5000	31.08.09
12	824131	24.06.08	265000	24.06.09
13	370339	1.07.08	5000	01.07.09
14	370340	01.07.08	5000	01.07.09
15	607808	02.09.08	14850	02.03.09
16	251329	11.10.08	68000	11.10.09
17	192515	14.11.08	4000	13.05.09
18	607890	1.12.08	23000	1.12.09
19	607840	16.10.08	50000	16.05.09
20	608016	02.03.09	65000	02.09.09
21	608055	30.03.09	10000	30.3.10
22	794466	17.04.09	40000	16.04.10
23	161000PR00088253	23.04.09	10900	23.04.10
24	30755271457	04.05.09	15000	03.06.10
25	FDR No. 605845110004151	03.07.09	7600	03.01.10
26	940374	01.07.09	5200	01.01.10
27	435359	27.07.09	5000	27.10.10

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28	518124	05.08.09	42500	05.02.10
29	1130349	10.08.09	14109	10.02.10
30	30890156743	12.09.09	12000	12.09.10
31	404118	24.09.09	12810	24.03.10
32	562768	6.11.09	2500	6.11.10
33	014800PR00110328	22.12.09	42200	22.06.10
34	562876	24.12.09	8700	26.12.10
35	562847/562875	30.11.09, 24.12.09	7000, 4700	30.11.10, 25.12.10
36	014800PR00110522	29.12.09	10000	29.06.10
37	014800PR00111257	19.01.10	44500	19.07.10
38	0247368	23.12.09	10000	22.06.10
39	785914	13.02.10	7500	13.02.11
40	143779	20.02.10	33500	20.08.10
41	0227870	03.03.10	39758	03.09.10
42	31084358751	08.03.10	17300	08.09.10
43	0227955	10.03.10	90885	10.10.10

TAN NO. 4.

Memo No. 18

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Sub:- PBR and Income Tax

On the test check of Income Tax files for the Financial Year 2008-09, 2009-10 the following description have been noticed:-

a) As per Income Tax rules for purpose of deduction of tax the payment of rent by the employees drawing more than Rs. 300/- as HRA should be verified through rent receipts through the rent receipt is required for drawal of HRA. Sh. Hari Ram Mason has drawn more than Rs. 3000/- HRA per month during the year 2009-10 but no rent receipt was obtained from him for giving HRA rebate.

b) In r/o Sh. Sukh Pal Singh Plumber receipt of Rs. 6750/- for the year 2009-10 is r/o PLI is not found enclosed in the file.

The copies of above proof of tax rebate allowed may be provided to the audit.

2. P.B.R. – On the test check of PBR it was observed that the entries of advances and other information on top of the register was not filled. The same may be completed intimation to the audit.

PART - II

CURRENT AUDIT REPORT

PARA 1 (Ref. Audit Memo No.07 Dated: 16.11.2016)

Subject : Less deduction of UTEGIS Contribution from the salary amounting to Rs. 17,850/-.

As per GIO(1) below Para 5.4 of Group Insurance Scheme, 1980, 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.

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

Name & Designation sh./smt.	Group	Period	Due (inRs.)	Deducted (in Rs.)	Difference (Per Month) (in Rs.)	No. Of months	Amount recoverable (in Rs.)
Rishi Pal, Beldar	'C'	01/11 to 10/16	30/-	15/-	15/-	70	1050/-
ChanderPal, Beldar	'C'	01/11 to 10/16	30/-	15/-	15/-	70	1050/-
Kailash PatiManjhi, Beldar	'C'	01/11 to 10/16	30/-	15/-	15/-	70	1050/-
KhunKhun, Beldar	'C'	01/11 to 10/16	30/-	15/-	15/-	70	1050/-
Ram Kumar, Beldar	'C'	01/11 to 10/16	30/-	15/-	15/-	70	1050/-
Mam Raj, Beldar	'C'	01/11 to 10/16	30/-	15/-	15/-	70	1050/-
Rajender Pal, Beldar	'C'	01/11 to 10/16	30/-	15/-	15/-	70	1050/-
Lalta Prasad, Beldar	'C'	01/11 to 10/16	30/-	15/-	15/-	70	1050/-
Prathavi Raj, Beldar	'C'	01/11 to 10/16	30/-	15/-	15/-	70	1050/-
Gautam Mishra, Beldar	'C'	01/11 to 10/16	30/-	15/-	15/-	70	1050/-

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Kishore Singh, Beldar	'C'	01/11 to 10/16	30/-	15/-	15/-	70	1050/-
Tara Chand, Beldar	'C'	01/11 to 10/16	30/-	15/-	15/-	70	1050/-
SukhBhor, Beldar	'C'	01/11 to 10/16	30/-	15/-	15/-	70	1050/-
Prem Raj Beldar	'C'	01/11 to 10/16	30/-	15/-	15/-	70	1050/-
Rohtash Kumar, Beldar	'C'	01/11 to 10/16	30/-	15/-	15/-	70	1050/-
Panna Lal, Beldar	'C'	01/11 to 10/16	30/-	15/-	15/-	70	1050/-
Laxmi, Beldar	'C'	01/11 to 10/16	30/-	15/-	15/-	70	1050/-
Total							17,850/-

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Necessary steps should be taken to recover the arrears of UTEGIS contribution amounting to **Rs. 17,850/-** from the above mentioned employees after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

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PARA - 2 (Audit Memo No.09 Dated: 16.11.2016)

Sub.: Monthly Account.

On the test check of monthly account for the month of March, 2013 it has been observed that there was a balance of Rs.68.22 Lacs being under CSS A/C Suspense Head.

As per codal provisions of Central Public Works Account Code, a vigilant watch should be kept over the outstanding balance towards the close of the year and steps should be taken to settle such transactions by 31st March and to ensure this, register should be reviewed by divisional officer monthly with a view to see that settlements are not unduly delayed. There are special provisions specified for the transactions occurring during the month of March as mentioned below:-

1. Transactions taking place during the period from 1st April to 15th March : Claim to be preferred before 20th March.
2. Transactions taking place during 16th March to 23rd March : Claim to be preferred before 25th March.

It appears that these instructions are not being followed with a result balance of Rs.68.22 Lacs was found outstanding at the end of the March, 2013. Also the prescribed Register to watch Suspense A/C is not being maintained.

Necessary steps should be taken to settle the outstanding balance and to avoid undue delay against the settlement of such transactions.

43
PARA - 3 (Audit Memo No.10 Dated: 17-11-2016)

Subject: Less deduction of Water Charges amounting to Rs. 8632/-

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

S. No.	Name & Desgn. (Sh/Smt.)	Residential Address	Description	Period	License Fee/Water Charges (Rs.)			No. of month	Amount recoverable (Rs.)
					Due	Deducted	Diff		
1.	Amar Singh, sewerman	82-C, Type-II, Sector-IV, MB Road, New Delhi.	W/Ch.	7/12 to 10/16	196/-	30/-	166/-	52	8632/-
Total									8632/-

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Necessary steps should be taken to recover the arrears of Water Charges amounting to Rs. 8632/- as detailed above after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action at your own level.

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PARA - 4 (Audit Memo No.1(a),(b),(c),(d) memo no.06 Dated: 10.11.2016,15.11.2016)

Subject : Non Production of records.

1. Property Register.
2. Log Book/History Sheet.
3. Spouse information.
4. Voucher Bills etc.
5. Stock Register.

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TAN NO.01(Audit Memo No.3 Dated; 11.11.2016)

Subject : Improper maintenance of Pay Bill Registers (2013-2014 to 2015-2016)

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

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

Necessary steps should be taken to update the PBRs .

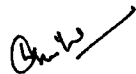
TAN NO.02(Audit Memo No.4Dated: 15-11-2016)

Subject : Cash Security deposit / Fidelity Bond of Cashier

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

But during the course of audit of Food and Supplies and Consumer Affairs, it was found that the cashier of the Department who was entrusted with the custody of cash has not furnished the security bond as required under GFR.

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



TAN NO.03(Audit Memo No.14 Dated: 18.11.2016)

Subject: Irregularities in Postage Stamp Register.

1. Incorrect format of the register:- As per Para 90(1) of the MOP2003- The dispatcher will maintain an account of the postage stamp in the form given in Appendix 18 and the format specified Appendix 18 is as under:-

Date	Value of Stamp			Balance at close of the day (Col.2+3-4)	Signature of	
	In the hand	Received during the day	Use during the day		Dispatcher	Officer in charge
1	2	3	4	5	6	7

2. Non verification of daily entries as per para 90(2) of the MOP-2003:- The senior officer will check the entries made in the register daily and append his dated signature in token of his having done so. He will also conduct surprise test checks of envelopes ready for dispatch by post but no such surprise has ever been conducted in the past. No any such record is being maintained.
3. Monthly summary of stamp balance in the past:- Month and summary of stamp in hand has not been recorded in the register.

Necessary steps should be taken to rectify the irregularities of Postage Stamp Register at the earliest possible under intimation to audit.

TAN NO.04(Audit Memo no.08 dated 16.11.2016)

Subject : PWD Deposits.

During the test check of the monthly account of March, 2016 and other related records of suspense deposit, it has been found that a heavy unclaimed/undeposited balance is still lying in the Head-8443-Part II/III/IV as per details given below:

S.No.	Particulars	Opening Balance	Credits	Total	Debits	Closing
1.	Part II: Cash deposit by Contractor as Security	7707183	144403	7851586	264457	7587129
2.	Part III: Deposit Work	2805527	65034	2870561	480422	2390139
3.	Part V: Misc./Other Deposit	6686099	2876759	9562858	196524	9366334

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The divisional officer should review all the cases under Part II every month when the security deposit becomes due over refund, so that it can be refunded without delay. They should periodically review the deposits (FORM PWD-67) required to be maintained in the division. The division, however, did not mention year-wise details of above deposits, in the absence of which the pendency of these outstanding deposits could not be ascertained.

It is therefore suggested that year-wise details of the deposits be ascertained and unclaimed deposits for more than 3 years credited to Govt. revenue as per provision (Para 21.7 of CPWD Works Manual II).


Necessary steps should be taken to streamline the above said irregularities,

TAN NO.05(Audit Memo No.11 Dated 17.11.2016)

Subject : Unreleased Interest bearing Securities.

During the test check of the FDR Registers maintained by the Division, numerous FDRs as per the list enclosed are lying unreleased in the books whose validity has since been expired. Division has not made any efforts to release/revalidate the same.

Necessary steps should be taken to release the interest bearing Securities.


(URMILA KAPOOR)
IAO
Audit Party No.XII

S.No.	FDR No.	Date	Amount	Date
1.	616273	29-07-2010	Rs. 18000/-	28-07-2011
2.	0814488	27-07-2011	Rs. 21,800/-	26-07-2012
3.	413441	02-10-2011	Rs. 4900/-	01-10-2012
4.	0016638	12-11-2011	Rs. 10000/-	11-11-2012
5.	616402	12-01-2012	Rs. 9000/-	11-01-2013
6.	616647	12-11-2012	Rs. 4000/-	11-11-2013
7.	32717685176	18-12-2012	Rs. 10500/-	17-12-2013
8.	913040002264708	11-01-2013	Rs. 12623/-	10-01-2014
9.	0248929	23-01-2013	Rs. 85000/-	22-01-2014
10.	32939690182	13-04-2013	Rs. 12000/-	12-04-2014
11.	32962343061	26-04-2013	Rs. 30500/-	25-04-2014
12.	1295027	17-06-2013	Rs. 16900/-	16-06-2014
13.	292768	27-08-2013	Rs. 25000/-	26-08-2014
14.	036307	19-02-2014	Rs. 5000/-	18-02-2015
15.	036311	21-02-2014	Rs. 13200/-	20-02-2015
16.	3237617	13-03-2014	Rs. 13701/-	12-03-2015
17.	U11211782110	25-03-2014	Rs. 20000/-	24-03-2015
18.	343723	27-08-2014	Rs. 4000/-	26-08-2015
19.	531012	16-09-2014	Rs. 4000/-	15-09-2015
20.	U12626670402	23-09-2014	Rs. 4000/-	22-09-2015
21.	U12626660402	23-09-2014	Rs. 10000/-	22-09-2015
22.	021235	04-10-2014	Rs. Nil	03-10-2015
23.	495616	18-10-2014	Rs. 18500/-	17-10-2015
24.	522493	09-12-2014	Rs. 13000/-	08-12-2015
25.	366121	26-12-2014	Rs. 52000/-	25-12-2015
26.	531371	22-01-2015	Rs. 4000/-	21-01-2016
27.	34666700650	03-02-2015	Rs. 4000/-	02-02-2016
28.	415640	25-03-2015	Rs. 32000/-	24-03-2016
29.	99100DP00021525	13-06-2015	Rs. 58500/-	12-06-2016
30.	402030	21-11-2015	Rs. 10000/-	20-11-2016
31.	402037	21-11-2015	Rs. 10000/-	20-11-2016
32.	225600PR00023514	19-10-2015	Rs. 8000/-	18-10-2016

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33	562876	24-12-2009	Rs. 8700/-	23-12-2010
34	318110	31-03-2011	Rs. 14500/-	30-03-2012
-35	035409	20-05-2013	Rs. 4000/-	19-05-2014
36	035840	19-09-2013	Rs. 4000/-	18-09-2014
37	12627860402	18-11-2014	Rs. 10000/-	17-11-2015
38	0878997	29-11-2002	Rs. 100000/-	28-11-2003
39	0550439 0550441	06-04-2015 07-04-2015	Rs. 5000/- Rs. 10000/-	05-04-2016 06-04-2016
40	35397220571	14-12-2015	Rs. 652000/-	13-12-2016
41	35397221053	14-12-2015	Rs. 800000/-	13-12-2016
42	564737	09-10-2007	Rs. 10089/-	08-10-2008
43	691091	23-02-2008	Rs. 3100/-	22-02-2009
44	608055	30-03-2009	Rs. 10000/-	29-03-2010
45	110984	19-08-2010	Rs. 6500/-	18-08-2011
46	547265	19-05-2011	Rs. 13200/-	18-05-2012
47	0813025	02-08-2011	Rs. 7800/-	01-08-2012
48	0813425	26-09-2011	Rs. 8200/-	25-09-2012
49	0016842	05-12-2011	Rs. 8800/-	04-12-2012
50	1900595	25-05-2012	Rs. 10000/-	24-05-2013
51	607190	30-05-2012	Rs. 8500/-	29-05-2013
52	382183	11-09-2012	Rs. 33400/-	10-09-2013
53	382233	24-09-2012	Rs. 74800/-	23-09-2013
54	601267	15-03-2013	Rs. 27173/-	14-03-2013
55	10201897428 32955341867	23-04-2013	Rs. 1500/-	22-04-2014
56	35393	10-05-2013	Rs. 4000/-	09-05-2014
57	8439260805	03-07-2013	Rs. 10000/-	02-07-2014
58	919246	13-12-2013	Rs. 5000/-	12-12-2014
59	634357	08-07-2015	Rs. 5000/-	07-07-2016
60	634358	08-07-2015	Rs. 5000/-	07-07-2016
61	039277	30-07-2002	Rs. 22000/-	29-07-2003
62	861220	03-12-2003	Rs. 15700/-	02-12-2004
63	535092137973	03-04-2016	Rs. 65000/-	02-04-2017
64	0634750	18-12-2015	Rs. 46100/-	17-12-2016

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65	0634749	18-12-2015	Rs. 28000/-	17-12-2016
66	0665399	21-12-2015	Rs. 57500/-	20-12-2016
67	385350	20-11-2015	Rs. 5372/-	19-11-2016
68	108668	04-02-2016	Rs. 44000/-	03-02-2017
69	003014	12-02-2016	Rs. 70100/-	11-02-2017
70	003162	16-03-2016	Rs. 5000/-	15-03-2017
71	003304	06-04-2016	Rs. 30500/-	05-04-2017
72	003300	06-04-2016	Rs. 11500/-	05-04-2017
73	B/G No. I/2016-17	05-04-2016	Rs. 68,800/-	04-04-2017
74	U07112246240	11-04-2016	Rs. 10000/-	10-04-2017
75	U07112246241	11-04-2016	Rs. 10000/-	10-04-2017
76	35714597813	15-04-2016	Rs. 27400/-	14-04-2017
77	35714597483	15-04-2016	Rs. 12100/-	14-04-2017
78	677505	05-04-2016	Rs. 72500/-	04-04-2017
79	00368	12-04-2016	Rs. 47000/-	11-04-2017
80	0995603	13-04-2016	Rs. 90000/-	12-04-2017
81	35714586834	15-04-2016	Rs. 14500/-	14-04-2017
82	0164637	26-04-2016	Rs. 28940/-	25-04-2017
83	0164618	13-04-2016	Rs. 27868/-	12-04-2017
84	003408	25-04-2016	Rs. 10000/-	24-04-2017
85	07112246244	28-04-2016	Rs. 15915/-	27-04-2017
86	07112246246	28-04-2016	Rs. 42379	27-04-2017
87	07112246243	28-04-2016	Rs. 30298/-	27-04-2017
88	07112246245	28-04-2016	Rs. 30697/-	27-04-2017
89	193703	28-04-2016	Rs. 75000/-	27-04-2017
90	470125	19-04-2016	Rs. 51000/-	18-04-2017
91	535092390680	25-04-2016	Rs. 57000/-	24-04-2017
92	003497	10-05-2016	Rs. 5000/-	09-05-2017
93	003496	10-05-2016	Rs. 5000/-	09-05-2017
94	385484	07-05-2016	Rs. 5000/-	06-05-2017
95	385483	07-05-2016	Rs. 5000/-	06-05-2017
96	385479	07-05-2016	Rs. 5000/-	06-05-2017
97	003336	08-04-2016	Rs. 11000/-	07-04-2017

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98	756183	16-05-2016	Rs. 39880/-	15-05-2017
99	07112246255	17-05-2016	Rs. 10000/-	16-05-2017
100	07112246256	17-05-2016	Rs. 10,000/-	16-05-2017
101	470188	07-05-2016	Rs. 5000/-	06-05-2017
102	470178	07-05-2016	Rs. 5000/-	06-05-2017
103	385480	07-05-2016	Rs. 5000/-	06-05-2017
104	385488	19-05-2016	Rs. 5000/-	18-05-2017
105	385487	19-05-2016	Rs. 5000/-	18-05-2017
106	402360	25-05-2016	Rs. 150000/-	24-05-2017
107	047547	15-04-2016	Rs. 25000/-	14-04-2017
108	7025301	31-05-2016	Rs. 86100/-	31-05-2017
109	4112240028	01-06-2016	Rs. 20000/-	31-05-2017
110	653159	03-06-2016	Rs. 5500/-	02-06-2017
111	653161	03-06-2016	Rs. 5500/-	02-06-2017
112	653160	03-06-2016	Rs. 5500/-	02-06-2017
113	380741	01-06-2016	Rs. 50000/-	31-05-2017
114	380742	01-06-2016	Rs. 40000/-	31-05-2017
115	193928	09-06-2016	Rs. 70000/-	08-06-2017
116	03133	10-03-2016	Rs. 28000/-	09-03-2017
117	003675	17-06-2016	Rs. 10000/-	16-06-2017
118	003674	17-06-2016	Rs. 10000/-	16-06-2017
119	398585	22-06-2016	Rs. 673000/-	21-06-2017
120	653370	20-06-2016	Rs. 10000/-	19-06-2017
			127 3480	

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121	34093137706	28-08-2014	Rs. 38500/-	27-08-2015
122	343769	12-09-2014	Rs. 4000/-	11-09-2015
123	343768	12-09-2014	Rs. 4000/-	11-09-2015
124	343767	12-09-2014	Rs. 4000/-	11-09-2015
125	531034	24-09-2014	Rs. 4000/-	23-09-2015
126	0636000R00001175	20-10-2014	Rs. 4100/-	19-10-2015
127	063600PU00012142	21-10-2014	Rs. 10000/-	20-10-2015
128	495681	15-11-2014	Rs. 15000/-	14-11-2015
129	017392	09-12-2014	Rs. 137000/-	08-12-2015
130	099100DP00019362	17-12-2014	Rs. 65000/-	16-12-2015
131	3151137859948	23-12-2014	Rs. 5000/-	22-12-2015
132	846644	12-01-2015	Rs. 25500/-	11-01-2016
133	024538	09-01-2015	Rs. 4000/-	08-01-2016
134	531153	13-11-2014	Rs. 6500/-	12-11-2015
135	305005	02-12-2015	Rs. 10000/-	01-12-2016
136	344160	20-01-2015	Rs. 5000/-	19-01-2016
137	719724	05-02-2015	Rs. 21000/-	04-02-2016
138	274206 274207	02-02-2015	Rs. 46948/- Rs. 46948/-	01-02-2016
139	U3697111107	23-02-2015	Rs. 38787/-	22-02-2016
140	34760661746	04-03-2015	Rs. 4000/-	03-03-2016
141	34760659975	04-03-2015	Rs. 10000/-	03-03-2016
142	0923265	27-03-2015	Rs. 16000/-	26-03-2016
143	677796	21-02-2015	Rs. 33000/-	20-02-2016
144	605688	06-04-2015	Rs. 10000/-	05-04-2016
145	6129316	27-04-2015	Rs. 23200/-	26-04-2016
146	400670	20-05-2015	Rs. 10000/-	19-05-2016
147	099100DP00021516	13-06-2015	Rs. 77500/-	12-06-2016
148	34992569474	12-06-2015	Rs. 10000/-	11-06-2016
149	34992570149	12-06-2015	Rs. 10000/-	11-06-2016
150	34992571427	12-06-2015	Rs. 10000/-	11-06-2016
151	8315213004	25-06-2015	Rs. 12500/-	24-06-2016
152	535092380208	11-07-2015	Rs. 68715/-	10-07-2016

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153	616123	16-07-2015	Rs. 36750/-	15-07-2016
154	915040031882865	16-07-2015	Rs. 422000/-	15-07-2016
155	0634689	20-11-2015	Rs. 10000/-	19-11-2016
156	402018	18-04-2015	Rs. 10000/-	17-04-2016
157	402029	12-11-2015	Rs. 10000/-	11-11-2016
158	402042	24-11-2015	Rs. 10000/-	23-11-2016
159	402043	24-11-2015	Rs. 10000/-	23-11-2016
160	402044	24-11-2015	Rs. 10000/-	23-11-2016
161	16102222169	16-12-2015	Rs. 10000/-	15-12-2015
162	824601	17-11-2015	Rs. 10000/-	16-11-2016
163	824716	16-12-2015	Rs. 10000/-	15-12-2016
164	185413	23-12-2015	Rs. 135000/-	22-12-2016
165	185414	23-12-2015	Rs. 50000/-	22-12-2016

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Current Audit Report

During the course of current audit, 18 observation Memos were issued to Office of Executive Engineer, PWD Division No. M-233, SRD-II, Yamuna Bank, Delhi for the period 2016-17 to 2018-2019. The audit Memos have been converted into 6 Audit Paras and 08 TANS.

Details of Current Recovery :

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
1	11	8910	0	8910	03
2	15	7848	7848	0	05
	Total	16758		8910	

Internal audit report has been prepared on the basis of information furnished and made available by the Office of Executive Engineer, PWD Division No. M-233, SRD-II, Yamuna Bank, Delhi for the period 2016-17 to 2018-2019. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.


(VIPUL KAPOOR)
Inspecting Audit Officer
Audit Party No. III

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PART-II

CURRENT AUDIT REPORT (2016-17 to 2018-2019)

Audit Para No. 01 : Non-installation of GPS system

As per order No. 2/559/2018/CT-III/GAD/9023 dated 10.09.2018 issued by General Administration Department for stopping the misuse of Government / Government hired private vehicles, it has been provided that All vehicles have GPS in place before 30th September, 2018, however on scrutiny of audit it has been revealed from the records provided by the division that one vehicle is hired without having the GPS system.

Non-installation of GPS system in the above vehicles till date may please be elucidated to Audit.

Audit Para No. 02 Unfruitful Expenditure of RS. 99.12 Lakhs due to fore closure of work.

The CPWD Manual vide section 15.1(2) stipulates that before approval of NIT it is desirable to have availability of clear site, funds and approval of building plans from local bodies. Further section 29.7.1 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 and the Executive Engineer shall review the Hindrance Register at least once in a month.

During the test check of files of agreement of PWD-M-233, it was observed that the division has awarded a work of Strengthening of Road under SRD Project Div. II during 2016-17 (SH- Strengthening of Military Road no. 3, 4, & 5). The work was awarded to M/s Chaudhary Construction Company Pvt. Ltd., at a tendered cost of Rs. 1.33 Crore against the estimate cost of Rs. 1.53 crore, with the stipulated date of start and completion was 06.03.2017 & 01.09.2017 vide agreement no. 52/2016-17. A total payment of Rs. 99.12 Lakhs was made vide CV Nos. 07, 32 & 01 dtd. 07.03.18, 26.12.18 and 01.01.2020, respectively .

The scrutiny of the work file revealed that the work was foreclosed by the Executive Engineer under clause 13 of General condition of the contract. It is indicative that either the site conditions were not physically verified as there was encroachment on ROW and illegal parking of vehicles on the site. The work relating to Ready Concrete work could not be handed over due to encroachment site being commercial area .It was observed that due diligence was not done before awarding the contract and there was a lack of co-ordination with other Departments. i.e. the clearance from the concerned Departments should have been obtained before awarding the contract.

Foreclosing the above work may please be elucidated to audit along with the status of this work may please be elucidated to audit.

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Para No. 03 : Less deduction of UTEGIS Contribution from the salary

As per Central Govt. Employee Group Insurance scheme (CGEGIS) / Union Territories Group Insurance Scheme (UTGEIS), the rate of monthly subscription to the employees classified as Group 'A', 'B' and 'C' is required to be deducted as per details given below to get the appropriate insurance cover :-

Group to which the employee belongs	Rate of subscription (In Rs.)	Amount Of Insurance Cover (In Rs.)
A	120	120000
B	60	60000
C	30	30000

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 w.e.f January, 2011 onwards vide GOI, Ministry of Finance, Deptt. Of Expenditure OM No.7 (1)/EV/2008 dated 10.09.2010.

During test check of PBR for the audit period, it has been noticed that the UTGEIS subscription for Group 'D' employees who placed in PB-I Not deducted at the enhanced rate of Rs.30/- for the month of Jan. 2011 as per details given below:

Sl. No	Name & Designation sh./smt.	Group	Period	Due (in Rs.)	Deducted (in Rs.)	Difference/Month (in Rs.)	No. Of months	Amount recoverable (in Rs.)
1	Parmanand, Beldar	D	Jan., 2011 to June-16	30	15	15	66	990
2	Rameshwar Dayal, Beldar	D	Jan., 2011 to June-16	30	15	15	66	990
3..	Dharm Singh	D	Jan., 2011 to June-16	30	15	15	66	990
4.	Rajender Prashad, Beldar	D	Jan., 2011 to June-16	30	15	15	66	990
5.	Ram Pal, Beldar	D	Jan., 2011 to June-16	30	15	15	66	990
6.	Ashok Kumar	D	Jan., 2011 to June-16	30	15	15	66	990
7.	Daya Chand, Beldar	D	Jan., 2011 to June-16	30	15	15	66	990
8.	Jagdish Prasad, Beldar	D	Jan., 2011 to June-16	30	15	15	66	990
9.	Vijay Pal, Beldar	D	Jan., 2011 to June.,16	30	15	15	66	990
Total								8910/-

The short deduction of UTGEIS contribution amounting Rs.8910/- may be recovered from the concerned officials after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action at your own level.

Vijay Kumar

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Para no. 04 : Inadmissible payment of Rs. 3,84,769/-in violation of conditions of the contract.

As per office memorandum No. DG/MAN/259 dated 28.01.2012 and section 24.1(2) of CPWD Manual, the completion cost of any agreement for maintenance work including cost of upgradation, aesthetic, special repair, addition, alteration shall not exceed 1.25 times of the tendered amount.

However, during the test check of agreement register & payment vouchers it was observed that in the execution of the works the above mentioned provision was not followed and contractor was paid over and above 1.25 times of the tendered amount. Some of the cases test checked are as under :

S.No.	Name of work	Tendered cost	1.25 times of tendered cost	Actual payment made	Inadmissible payment
1.	Desilting through super sucker and manually of various roads drains	23,56,732	29,45,915	31,81,774	2,35,859
2.	Strom water drain and jersey barrier at Idgah Road	23,87,340	29,84,175	31,33,085	1,48,910
				TOTAL	3,84,769

The above payment i.e. above 1.25 times of tender cost may be elucidated to Audit.

Para No. 05 :Office Expenditure charged to work

During the test check of vouchers relating to works for the audit period it was observed that various expenditure were debited to various works but are of the nature of office expenditure. Few of the examples of such expenditure are given below. Similar types of other cases may also be reviewed and these expenditure may be got regularized from Finance Department, GNCT of Delhi under intimation to audit.

Sl. No.	CV No. and date	Item	Name of work	Amount
1	26/19.03.018	HP Cartage	A/R & M/O	2100
2	27/19.03.18	Quick Heel anti virus	A/R & M/O	4130
3	28/19.03.18	Repair of Scanner , printer and etc.	A/R & M/O	9558
4	33/27/03/18	Stationery items	A/R & M/O	4185
5	35/27/3/18	wireless mouse & keyboard	A/R & M/O	2596
6.	55/31/03/18	office stationery items	A/R & M/O	7726
7.	26/16/11/18	conveyance	A/R & M/O	480
8.	27/16/11/18	conveyance	A/R & M/O	480
9	37/28/12/18	conveyance	A/R & M/O	480
10.	38/28/12/18	conveyance	A/R & M/O	480
11.	55/9/6/16	Rental charges of photocopier m/c	A/R & M/O	6000
12.	54/9/6/16	note pad, heater and power strip	A/R & M/O	4120

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13	25/3/6/16	photocopy paper, pen , dairy register and other stationery items	A/R & M/O	7700
14.	26/3/6/16	plastic folder bag, tea cup, dustbin, blackhit spray	A/R & M/O	2357
15	23/03/6/16	toner of HP	A/R & M/O	12495
16.	48/26/03/19	photocopy paper	A/R & M/O	4012
17.	49/26/03/19	packed drinking water	A/R & M/O	2580

No. 06 : Non-production of records.

Following records has not been produced for scrutiny of Audit:

1. Files related to purchase of stationery during the Audit period
2. GAR-6 Stock Register
3. LTC register

Vipul Kapoor
(VIPUL KAPOOR)
Inspecting Audit Officer
Audit Party No. III

PART-III

TAN-01 (i). Improper maintenance of Service Books.

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

- (1) Service Book to be shown to the official every year SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.
- (2) Re-attestation of Bio-data :- The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases.
- (3) Home Town :- As per SR 199, GIO (9), the declaration of home town submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But this has not been followed in most of the cases.
- (4) Entry of Aadhaar Number :- Entry of Aadhaar Number has not been made in the service book of staff as per instructions circulated by the Pr. Secretary(Finance), Finance Deptt., GNCT of Delhi vide No. F.3(03)/2015/T-1/Pr.AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably made so as to enable the PAO to mention the details of Aadhaar Number in Pension Payment Orders.
- (5) Verification and communication of qualifying service

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

(ii). irregular maintainance of Leave account .

As per Rule 26. (1)(a)(i) The leave account of every Government servant (other than a military officer) who is serving in a Department other than a Vacation Department, shall be credited with earned leave, in advance, in two instalments of 15 days each on the first day of January and July of every calendar year and Rule 27(3) and GID (2) The credit of Earned Leave to be afforded will be reduced by 1/10 th of extraordinary leave availed and/or period of dies non during the previous half-year subject to a maximum of 15 days and to the extent of such credit only. (4) While affording credit of earned leave, fractions of a day shall be rounded off to the nearest day.

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During the test check of Service Books, it came into notice that Leave account of Mr. Naushad Alam, JE(Civil) was not maintained as per aforesaid rule and he has also granted extraordinary leaves but his leave account of earned leave was not reduced as per aforesaid rule.

Necessary steps should be taken to recast the leave account at the earliest after due verification or records under intimation to audit. Other similar cases may also be taken into account for similar action.

TAN-02 Unrealistic Estimates.

During the test check of records of PWD, Division, SRD Project Div.2 for the period 2016-17 to 2018-19, it has been noticed that there are huge variation between the estimates and the tendered amount. A few instances are as under:

Sr. No.	Agreement No.	Name of work	Estimated Amount (In Rs.)	Tendered Amount (In Rs.)	Variation in %age
1.	07/2017-18	Restoration of various road under SRD Project	9666947	5800168	(-)40
2.	08/2017-18	Restoration of various road under SRD DIII/SRDpII new Delhi	6153847	3692308	(-)40
3.	16/2018-19	A/R & M/O various roader under SRD Project Sub-Div.I PWD New Delhi during 18-19 SH-Providing pump for monsoon preparation work for Karol Bagh constituency	1643900	948240	(-)42.31
4.	33/54(184)/18-19	A/R & M/o various roads under SRD project sub-div. I, II Pwd New Delhi during 18-19 (SH-Kerb stone, railing and central verge, painting	3005527	1157128	(-)61.50
5.	36/54(185)/2018-19	EOR to Sr. School under Sub-Div.III/SRDDII new Delhi 2018-19 painting in SKV Raji Jhansi Road,	4297284	1246212	(-)71
6.	38/54(170)/18-19	Providing Q Fixing Reflexitixe signature Boards on various Roads under Sub-III/SRDPII New Delhi 2018-19	1117593	6647441	(-)40.52
7.	63/54(209)/18-19	PDG and fixing Retro Reflective Signature Board on various roads under SRD Project Sub Div.I	745067	435343	(-)41.57
8.	67/54(216)/18-19	A/R &M/O to various road under SRPP sub DivI/SRDP (SH Repair of footpath and misc. repair work at Panchkuiya road & Other roads)	3007050	1714019	(-) 43
9.	68/54(217)	A/R & M/O to various roads under SRDP (SH- misc. Repair work at New Rohtak Road and other roads)	2688810	1532622	(-) 43

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10	88/54(238)/20 18-19	AIR & MIO various roads under sub div. I (SH Kerlc stone railing and central verge painting)	3587800	1471357	(-)58.99
11.	90/54(237)	AIR & M/O various roader under SRD (SH- Road Maring with Thermoplastic apint in various roads)	4667257	2551589	(-)45.33

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

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

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

TAN-03 Slow progress of works leading to missing the deadlines for completion of work.

Test check of progress reports revealed that progress of some of the works is very slow and missed the stipulated date of completion by 04 to 08 months. Details of some of the works are given below for reference:-

S. No.	Name of the work with agreement number	Name of the contractor / Tendered cost (in lacs)	Stipulate d date of start	Stipulate d date of completion	Actual Date of Completion	Delay in Months
1	40/EE/CBMOM4-33/AE-3/15-16 Renovation work in Srvidya Bal Vidyalay P O lot no. 6 Jhandewala, N. D to develop as model School	M/s S.K. Industries	7.11.2015	006.01.2016	10.08.2016	07
2	5/EE/SRD/2016-17/ AIR & M/o various under SRDP Div 16-17 SH- Desilling od drain super sucker Karol Bagh, Sadar , Ballimaran	M/s Sai Tubewell	28.04.2016	27.07.2016	31.12.2016	05
3	17/EE/SRD/2015-16 Renovation portion at Jeevan Centre Old Mahila College	M/s Raghu Nath	05.04.2016	04.05.2016	10.01.2017	08
4.	26/EE/SRD/2016-17	Sh. Ramesh	17.06.2016	16.06.2016	03.02.17	08

	/a/R & M/o to various roads under PWD	Chand	16	17		
5.	14/EE/SRD/PWD/2016-17 EOR to 196 type-I& 104 type II Qtrs at Police Colony	M/s Jabir Hussain	30.09.2016	29.01.2017	21.08.2017	07
6.	22/EE/CBMDM-433/A-3/15-16 A/R & M/o to non-residential Building under SDM 4333(SH. Sinishing work in sarvodaya Bal Vidyalaya Paharganj	M/s Zia Enterprises	17.07.2015	16.09.2015	29.01.16	4 ½
7.	18/EE/SRDPD-II/PWD/DS/2016-17 A/R & M/O various roads under SRD Project Sub division =-III/SRD Prlject Division-II, PWD N.D. Marking in Sadar Bazar Constituency	Sh Tripurari Prasad Singh	11.11.2016	09.01.2017	04.09.2017	08
8.	22/EE/SRD-II/16-17 A/R & M/O various Roads under SRD Subm_I SRD-II (SH- Bituminous concrete patch repair)	M/s Chaudhary Construction Co.	3.12.16	02.03.2017	23.01.2018	10
09.	24/EE/SRD-II/PwD/16-17 A/R & M/o various roads under SRD Project Sub Div I (SH-RCC slab casting on storm water drain on D.B.Gupta Road)	M/s Aslam Builders	04.12.16	03.03.17	01.07.17	4
10.	27/EE/SRD/PWD/2016-17 A/R & M/s Various roads under SRD Project Div II (SH-provision of inspection vehicle fo r use of Ex. Engg.	M/s Shiv shakti Enterprises	12.12.16	11.12.17	09.04.18	05
11.	43/EE/SRD Proj/PWD/16-17 improvement of various roads under SRD Project (SH-improvement of drainage system footpath side berm and carriageway of service	M/s Satyam Constn. Co.	24.01.17	23.04.17	20.12.17	08

Vijay Kumar

	road on Rani Jhansi Market					
12	54/EE/SRD/PWD/DS/20 16-17 EOR to various schools under SRD project Sub Div.II (SH-white works in GGSSS Chashma/Panama Building, SKV Zeenat, Lal KUA	Sh. Jabir Hussain	23.03.2017	06.05.2017	05.01.2018	08

Reasons for the slow progress of works may be looked into and necessary steps be taken to gear up the execution of works. All the hindrances being faced during the execution of work be got authenticated from the E.E. at site register and wherever the delays are attributed on the part of contractors, penalty for late completion of work be imposed as per terms and condition.

TAN-04 Sub: Heavy outstanding balances under deposits.

During test check of monthly account of Ex. Engineer, SRD Project Div.2(M-233) Yamuna Bank for the month of March, 2019, it was observed that an amount of Rs. 14.21 crores was lying outstanding under the head "Public Works Deposits" as detailed below:

Classes of deposits	Amount as on 31.03.2019
Civil Deposits - Security Deposits (Part II)	2,06,93,477/-
Civil Deposits - Public Work Deposits (Part III)	9,94,01,432
Civil Deposits - Other Deposits	2,19,93,477
Total outstanding as on 31.03.2019	14,20,88,356

Heavy accumulation under Part-II of Rs. 2.07 crore was indicative of non review of Deposit Register at Divisional Level from time to time. This should now be reviewed and all deposits more than three years old where refund is due be credited to Revenue.

Accumulation of Rs. 9.94 Crore under Part-III was due to non execution of work against deposits. Details of deposits lying outstanding with the Department, Amount received, amount spend were not made available & thus it could not be verified how long the deposits were outstanding and which Department were involved. Deposit under Part V has accumulated due to withheld amount from contractor's bill on account of non-sanction of EOT cases, testing defects, pending works etc.

Accumulation of Rs. 2.20 crore was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

As per codal provisions contained in para 10.2.7 of CPWD Code all measurement book relating to a division should be maintained in Form 92 showing the Sr. No. of each book, name of the sub division to which issued, date of issue and date of its return of M.B to the division may be watched. Measurement book no longer required in the sub division should also be withdrawn promptly. During the scrutiny of the M.B. register maintained by the EE, M-323, the following irregularities were noticed –

Vijay Kumar

- (I) Date of return of M.B. were not recorded in the register
- (II) Physical verification of MB in stock was not conducted
- (III) In terms of para 10.2.9 of CPWA Code each sub division is required to submit MB used in the sub division to division office from time to time. So that at least once in a year the entries recorded in each book are subject to the percentage check by the divisional officer. The divisional officer is expected to ensure that the annual review is conducted regularly and positively every year. Similarly the divisional accountant is also required to undertake the review of MB from the register.

Tan 05 : Unfruitful expenditure on advertisement due to fore-closure of work.

The CPWD Manual vide Section 15.1 (2) stipulates that before approval of NIT it is desirable to have availability of clear site, funds and approval of building plans from local bodies. During the test check of files of agreement of M-233, Delhi, it was observed that the division has awarded the work to the contractor as detailed below:

S. N o.	Name of work	Tendered Cost of work	Stipulated date of start	Completion date	Agreement No.	Date of fore-closure	Name of contractor
1.	Constn. Of drain doom military gate from Pyare Lal Road during 2017-18	60,71,123	22.05.2017	18.09.2017	05/EE/PW D/2017-18	05.06.2018	Sh. Aslam Builders
2.	A/R & M/O to various roads under SRD during 2017-18 Laying of non pressure BP-2 class RCC pipes on Pahar Ganj Road	14,77,414	05.03.2018	03.05.2018	52/EE/PW D/2017-18	18.12.2018	Sh. Surender Singh
3.	Construction of rain water harvesting System in GGSSS at idgah Road	4,68,793	11.07.2018	24.08.2018	34/EE/SR D-II/PWD/2018-19	13.02.2019	Vijay Enterprises

The above works could not be started and the work was fore-closed under clause 3A of the agreement. The audit is of the opinion that awarding of above work is without ensuring the availability of clear site as envisaged as per CPWD Manual It is suggested that the NIT may be called after ensuring the conditions mentioned in section 15.1.(2) of CPWD Manual.

TAN-06 Improper maintenance of Pay Bill Registers.

During the test check of the PBRs maintained by the Office of Executive Engineer, PWD SRD Division M-233, Delhi for the Audit period 2016-19 following irregularities have been noticed:-

Vijay Enterprises

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
4. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
5. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year was not found.
6. GAR-18, Abstract of Pay bill is not prepared.
7. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.

The above discrepancies may be elucidated to Audit.

TAN-07 Shortcomings in Register of Agreement.

On scrutiny of Agreement Registers maintained by SRD-II Div. M233 New Delhi for the period 2016-19, following irregularities have been noticed:-

Cutting and Overwritings- There are number of cuttings and overwriting in the Register of Agreement but these cuttings, over-writings have not been attested by competent authority, which is irregular. Moreover the register is maintained in a very indiscipline manner e.g the hand writing is not legible even amount in figure is not readable and have not been recorded in words also.

In many cases, the entries of payment of running and final bill entered in the agreement register have not been signed by Ex. Engineer. Discrepancies may please be elucidated to audit and necessary steps may please be taken under intimation to audit.

TAN-08 Non revalidation of FDR/Bank Guarantees

During the course of audit of Valuable Register maintained in PWD Division, M-323, it has been observed that the validity of a number of FDR/Bank Guarantees, submitted by contractors, has already been expired and the Division has not made any efforts to get these FDR/Bank Guarantee revalidated as per detail given

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hereunder. Similar types of other cases may also be reviewed and actions may be taken either to revalidate these FDR/PG or refund them to the concerned firms if the purpose of holding these FDR/PG has been fulfilled.

Details of BG

S. No.	Page No. of valuable register	Sl. No of valuable Register	Name of agency	Details of Valuable FDR/BG	Amount of Valuable FDR/BG	Date of expiry of validity of FDR/BG
1.	1	1	BSES Yamuna Power Ltd.	16090100005411 dt. 30.11.2016	Rs. 2,35,046/-	29.11.2017
2.	1	2	BSES Yamuna Power Ltd.	16090100005454 dt. 15.12.2016	Rs. 11,93,137/-	13.12.2017
3.	1	3	BSES Yamuna Power Ltd.	16090100005410 dt. 30.11.2016	Rs. 87,974/-	29.11.2017
4.	1	4	Indraprastha Gas Ltd.	LOBG201011600 975 dt. 06.12.2016	Rs. 42,926/-	24.11.2017
5.	2	5	Indraprastha Gas Ltd.	LOBG201011600 975 dt. 06.12.2016	Rs. 41,070/-	28.12.2017
6.	2	6	BSES Yamuna Power Ltd.	LOBG201011600 975 dt. 06.12.2016	Rs. 64,209/-	25.12.2017
7.	2	7	BSES Yamuna Power Ltd.	LOBG201011600 975 dt. 06.12.2016	Rs. 2,30,330/-	25.12.2017
08	2	8	BSES Yamuna Power Ltd.	LOBG201011600 975 dt. 06.12.2016	Rs. 3,34,209/-	25.12.2017
09	2	9	Indraprastha Gas Ltd.	LOBG201011600 975 dt. 06.12.2016	Rs. 1,56,300/-	29.01.2018
10	2	10	BSES Yamuna Power Ltd.	LOBG201011600 975 dt. 06.12.2016	Rs. 3,56,709/-	29.01.2018
11	3	11	Indraprastha Gas Ltd.	LOBG201011600 975 dt. 06.12.2016	Rs. 2,71,236/-	03.02.2018
12	3	12	BSES Yamuna Power Ltd.	LOBG201011600 975 dt. 06.12.2016	Rs. 3,46,193/-	14.02.2018
13	3	13	BSES Yamuna Power Ltd.	LOBG201011600 975 dt. 06.12.2016	Rs. 84,506/-	14.02.2018
14	3	14	BSES Yamuna Power Ltd.	LOBG201011600 975 dt. 06.12.2016	Rs. 2,71,236/-	02.03.2018

V. J. Prasad

Details of FDR

S. No.	Page No. of valuable register	Sl. No of valuable Register	Name of agency	Details of Valuable FDR	Amount of Valuable FDR	Date of expiry of validity of FDR/BG
1.	3	1151	M/s B M & Sons	FDR No. 411387 Dt. 16.08.2016	Rs. 61,000/-	16.05.2017
2.	5	1156	Sh. Pawan Kumar	FDR No. 258471 Dt. 02.09.2016	Rs. 1,16,900/-	02.09.2017
3.	17	1180	Aslam Builders	FDR No. 640750 Dt. 22.12.2016	Rs. 1,30,000/-	22.12.2017
4.	19	1183	S.K. Associates	FDR No. 352526 Dt. 28.12.2016	Rs. 2,38,200/-	28.06.2017
5.	21	1187	Sai tube Well	FDR No. 061900PU00030 275 Dt. 10.01.2017	Rs. 62,041/-	01.01.2018
6.	31	1208	Bharti Airtel Ltd.	FDR No. 50300187865372 Dt. 09.03.2017	Rs. 35,336/-	09.03.2018
7.	37	1219	Nagendra & Co.	FDR No. 60524511000807 6 Dt. 31.08.2017	Rs. 80,000/-	30.11.2018
08	38	1220	Nagendra & Co.	FDR No. 60524511000807 7 Dt. 31.08.2017	Rs. 1,60,000/-	30.11.2018
09	42	1229	Kundu Nirman	FDR No. 512218 Dt. 21.10.2017	Rs. 1,18,561/-	21.10.2018
10	45	1235	Krishan Kumar	FDR No. 778846 Dt. 27.11.2017	Rs. 90,000/-	27.08.2018
11	46	1236	Krishan Kumar	FDR No. 778847 Dt. 27.11.2017	Rs. 90,000/-	27.08.2018
12	46	1237	Sh. Manish Chandak	FDR No. 199414 Dt. 02.02.2018	Rs. 41,000/-	02.02.2019
13	58	1260	Sh. Balaji Infotech	FDR No. 512676 Dt. 26.02.2019	Rs. 23,522/-	26.08.2018
14	63	1271	Aslam Builders	FDR No. 198911 Dt. 03.04.2018	Rs. 1,74,000/- Rs. 1,26,000/-	20.03.2019

Revalidation / release of the above FDR/BG may be elucidated to Audit,

Vipul Kapoor
(VIPUL KAPOOR)
Inspecting Audit Officer
Audit Party No. III