

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

Sub: - Internal Audit Report on accounts of EE (C) health, GTB complex, Shahdara Delhi, (DDO, B-221)

INTRODUCTION

The accounts of **EE (C) health, GTB complex, Shahdara Delhi, (DDO, B-221)** for the period 2019-2023 are test audited by the Audit Party No. 06 comprising of Sh. Pankaj Narang, A.O./IAO during the period from 25/05/2023 to 06/06/2023 (10 working days).

Aims and Objectives

The main aim & objectives of this office is to maintenance work of the GTB Hospital, its residential complex, University of Medical College & Science and Nursing School. After re-structuring, this division has been renamed as Health Maintenance Division (East), with responsibility to carry out maintenance works in five hospitals i.e. GTB Hospital, Lal Bahadur Shastri Hospital, Hedgewar Hospital, Jag Parvesh Chandra Hospital situated in East & North-east Delhi and Directorate of Health Services Building, Delhi at Karkardooma through its six Sub Divisions which are located at different places.

1. LIST OF HOD/HOO: & DDO

S. No.	Name	From-To
1	Sh. J.P. Srivastav	01.04.2019 to 06.09.2019
2	Sh. K.N. Tiwari	06.09.2019 to 27.12.2029
3	Sh. Sohan Lal	24.12.2019 to 31.01.2022
4	Sh. Irshad Ahmed	31.01.2022 to 29.06.2022
5	Sh. P.R. Charan Babu	29.06.2022 to 16.01.2023
6	Sh. Anshul Bakliwal	17.01.2023 to 31.03.2023

1. LIST OF CASHIER:

S. No.	Name	From-To
1	Sh. Gian Chand	01.04.2019 to 31.03.2021
2	Sh. Pawan Toppo	01.04.2021 to 31.01.2023
3	Sh. Yogesh	01.02.2023 to 31.03.2023 on Dual Charge

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VACANCY POSITION

Group (A B C)	Sanctioned posts	Filled posts	Vacant Post
A	01	01	-
B	23	08	15
C	28	21	07

Budget Details for the year 2019-23**1. Budget detail:**

Year	Plan		
	Budget allotted in lacs	Expenditure made	Balance
2019-2020	145	14399762	100238
2020-2021	215	15837591	5662409
2021-2022	125	5412366	7087634
2022-2023	125	5767462	6732538

Statutory Audit

As per the information provided by **EE (C) health, GTB complex, Shahdara Delhi, (DDO, B-221)** the A.G. (Audit) of the unit has been conducted upto 2019.

Maintenance of Records

The maintenance of records of **EE (C) health, GTB complex, Shahdara Delhi, (DDO, B-221)** was found satisfactory subject to observations made in the Current Audit Report.

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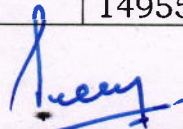
PART-I
Old Internal Audit Report (2007-2019)

There were 23 old outstanding Audit Paras with recovery of Rs.1495537/- in respect of **EE (C) health, GTB complex, Shahdara Delhi, (DDO, B-221)** No reply submitted by the unit, however The remaining 23 Paras with recovery of Rs. **1495537/-** has been incorporated in current report as Part -I.

Sr. No.	Year	Total Paras	Para Settled	Paras Taken Afresh	Partially Settled	Outstanding Paras with Para No.
1	2007-09	04	--	--	--	04(1-4)
2	2013-16	05	--	--	--	05(2-6)
3	2016-19	14	--	--	--	14(1-14)

Details of Old Recovery

Sr. No.	Year	Paras	Para No.	Recovery Amount (Rs.)	Recovered Amount (Rs.)	Balance (Rs.)
1	2016-19	4	2,5,6,12	1495537	--	1495537
	Total			1495537	--	1495537


(PANKAJ NARANG)
IAO/AO
Audit Party No. 06

PART-I

~~Part I~~

~~(PART-II)~~

CURRENT REPORT (2007-09)

old report

**OLD REPORT
(2007-2016)**

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PARA NO. 1

Ref. Memo No. 10, Dated: 16.11.09

Sub.: Substitute/Extra Items.

During the course of test audit of accounts for the year 2007-08 and 2008-09 and while the scrutiny of final running accounts bills, the following discrepancies are observed.

According to section 23.2.3 of CPWD works manual. No extra/substituted items should be executed without the prior concurrence of its necessity by the authorities who accorded the technical sanction. But it has been observed that in the following cases extra/substitute items were used for the amount mentioned against each without the prior concurrence of the competent authority. In most of the cases, the expenditure on extra item also exceeded 30% of the contract amount for which executive engineer empowered to sanction. All these expenditure need to be regularised by competent authority.

S.No.	Agreement No.	Tendered Amount	Amount for which extra item used.
1.	15/EE/CBMD/M-223/2007-08	4399499.00	1418386.00
2.	30/EE/GTBHCD/2006-07	6819000.00	2236491.00
3.	19/EE/CBMD/M-223/2007-08	688666.00	225316.00
4.	08/EE/CBMD/M-223/2007-08	857893.00	266793.00
5.	20/EE/CBMD/M-223/2007-08	620075.00	178556.00
6.	57/EE/CBMD/M-223/2007-08	444866.00	139214.00
7.	22/EE/CBMD/M-223/2008-09	421388.00	144843.00
8.	13/EE/CBMD/M-223/2008-09	199362.00	29677.00
9.	16/EE/CBMD/M-223/2008-09	612618.00	155095.00
10.	04/EE/CBMD/M-223/2008-09	487355.00	173066.00
11.	49/EE/CBMD/M-223/2007-08	493520.00	166874.00

Para No. 2

Ref. Memo No. 13, Dated: 17.11.09

Sub.: Deviations.

During the course of test audit of accounts for the years 2007-08 and 2008-09, it has been observed that in the following works executed, deviation beyond the limit of $\pm 10\%$ of the agreement quantities were made.

S. No	Agreement No.	Tendered Amount	Deviation in amount (In Rs.)			
			(-)	(+)	Total	%
1.	15/EE/CBMDM-223/07-08	4399499.00	1305535.00	2002949.00	3308484.00	75.20
2.	30/EE/CBMDM-223/06-07	6819000.00	999522.00	1699422.00	2698944.00	39.58
3.	30/EE/CBMDM-223/07-08	837133.00	99568.00	53348.00	152916.00	18.27
4.	31/EE/CBMDM-223/07-08	429469.00	61568.00	159870.00	221438.00	51.56
5.	37/EE/CBMDM-223/07-08	209093.00	64141.00	25574.00	89715.00	42.90
6.	16/EE/CBMDM-223/08-09	612618.00	55487.00	72073.00	127560.00	20.82
7.	49/EE/CBMDM-223/07-08	493520.00	99609.00	210536.00	310145.00	62.84
8.	12/EE/CBMDM-223/07-08	179626.00	17970.00	33139.00	51109.00	28.45
9.	18/EE/CBMDM-223/07-08	408211.00	---	130268.00	130268.00	31.91
10.	47/EE/CBMDM-223/07-08	634189.00	102134.00	182380.00	284514.00	44.86

According to section 23.1.2(2) at CPWD works manual deviation beyond the limit at $\pm 10\%$ should not be made at site without in principle approval of TS authority. Once in principle approval is obtained the total deviation (including initial $\pm 10\%$) should be sanctioned by competent authority.

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

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PARA No. 3
Sub.: Work order.

Ref. Memo No. 15, Dated: 20.11.09

During the course of audit and while the scrutiny of Register of spot quotations and work order files for the year 2007-08 and 2008-09, it has been observed that work orders were issued and executed various works of which lacks urgency. Some of the such works of routine, nature for which work orders issued are listed below.

S.No.	Work Order No.	Name of Work	Amount
1.	02/EE/GTBHCD/07-08	Providing and Fixing sinage board at Road of GTB Hospital.	115236.00
2.	08/EE/GTBHCD/07-08	Renovation of conference room in OPD block at GTB Hospital.	124797.00
3.	11/EE/GTBHCD/07-08	Construction of boundary wall on front side of DSCI at GTB Hospital	447002.00
4.	17/EE/GTBHCD/07-08	P/F sign board at main gate entrance in Leprosy complex.	107728.00
5.	16/EE/GTBHCD/07-08	Internal finishing of new SR hostel at residential campus, GTB Hospital.	96035.00
6.	21/EE/GTBHCD/07-08	Improvement of residential area roads & building.	412322.00
7.	02/EE/GTBHCD/08-09	Providing display signboards at GTBH	121483.00
8.	05/EE/GTBHCD/08-09	Preparation of structural design and drawing.	88592.00
9.	14/EE/GTBHCD/08-09	White washing of renewing glass pain at Gyane. OPD	96080.00
10.	18/EE/GTBHCD/08-09	Misc. repair work around Gyane. OPD	103204.00

According to section 5.4.1 wherever a work is to be takenup or a material is to be procured under critical situations such as in the case of a break-down at an essential service or works which brooks no delay, spot quotations may be collected.

Scrutiny of the case of work order no. 05/CBMD/M-223/2008-09 Dt: 17.07.08, it has been observed that spot quotation were obtained for the work C/o basement under front open area at Delhi State Cancer Institute, Shahdara, Delhi (Preparation of structural design and drawing of basement). Though the quotation were invited on 19.04.08. The work order for Rs. 88592/- was given only on 17.07.08. The work was to be completed within one month. According to the entry in measurement book no. 934/P-91, the work

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was actually completed on 28.02.09. Hence, the condition of urgency in the case has not been fulfilled.

On examining the case of I/EE/GTBHCD/2007-08, providing and installation of two tube wells HLTB, Leprosy Complex at Tahirpur. The work was allotted to M/s M.K. Enterprises. 8.1 below the estimate cost of Rs. 324200/- i.e. for Rs. 298264/- The date of opening of quotation was 30.03.07. But, it has been observed that one quotation was opened a day earlier i.e. on 29.03.07 as per details given below. Thus, the very purpose of calling quotation has been failed.

Quotation No.	1/3	M/s. M.K. Enterprises opened on dt: 30.03.2007
	2/3	M/s. Rahul Tube Wels opened on dt: 29.03.2007
	3/3	M/s. Yashpal opened on dt: 30.03.2007

The reasons for the above discrepancies may be elucidated to audit.

Para No. 4Sub.: Purchases without completing codal formalities.

During the test audit of accounts for the years 2007-08 and 2008-09 and while the scrutiny of vouchers, it has been observed that the following purchases were made without completing codal formalities. According to Rule 145 & 146 of GFR purchase of goods upto the value of Rs. 15000/- only on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority. Purchase of goods costing above Rs. 15000/- on each occasion may be made on the recommendation of a duly constituted local purchase committee consisting of three members at an appropriate level as decided by the Head of Department. It has been observed that these conditions are not fulfilled in these purchases. The reasons for making these purchases without completing codal formalities may be elucidated to audit.

S. No	Bill No. & Date	Name of firm	Item	CV No./ Nown	Amount
1.	1931 Dt: 05.10.07	M.K.Enterprises, ITO	Stationary	34/11.07	8169.00
2.	1932 Dt: 08.10.07	M.K.Enterprises, ITO	Stationary	35/11.07	6674.00
3.	1766 Dt: 03.08.07	M.K.Enterprises, ITO	Stationary	36/11.07	13164.00
4.	456 Dt: 19.11.07	MBA Idea sales, 158/2, Khurejikhas	Stationary	30/12.07	11348.00
5.	2674 Dt: 08.08.08	M.K.Enterprises, ITO	Stationary	07/09.08	14857.00
6.	2675 Dt: 08.08.08	M.K.Enterprises, ITO	Stationary	07/09.08	1148.00
7.	3048 Dt: 17.02.09	M.K.Enterprises, ITO	Stationary	05/03.09	12980.00
8.	840446 Dt: 10.09.08	NCCFI Nehru Place	Water tank sintex with cover	49/09.08	40219.00
9.	840784 Dt: 18.12.08	NCCFI Nehru Place	GI/PVC pipe etc.	67/12.08	99935.00
10.	2912 Dt: 10.12.08	M.K.Enterprises, ITO	Stationary	68/12.08	10689.00
11.	2915 Dt: 11.12.08	M.K.Enterprises, ITO	Stationary	69/12.08	7968.00
12.	2573 Dt: 30.06.08	M.K.Enterprises, ITO	Stationary	01/0.08	10184.00

The purchases at S.No. 5&6 and 10&11 were split up to avoid codal formalities i.e. inviting quotation/tender. The reason for splitting up of these purchases may be elucidated to audit.

~~Part No. 1~~

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Ref. Memo No. 1 & 1A, Dated: 05.11.09

~~Part No. 1~~

Sub: - Non- production /maintain of records.

The following records were not made available to audit the same may be shown to next audit.

1. Property register.
2. Log book.
3. File regarding living of vehicle.
4. Details of daily wages/ contract basis employees.
5. Dismantle register.
6. Hindrance register.
7. Register of dead stock/unserviceable.
8. M.B. review register.
9. M.B. stock & issue register.
10. M.B. Book No 996,771,989,1017,1016,982 of 2007-08 & 995,942,1003,1004,1016 of 2008-09.
11. Contingence register.
12. Price store lodges and stock Accounts.
13. Transfer entry book.
14. Details of machinery and equipment.
15. Material at site accounts.
16. Goods receipts sheet.
17. Broad sheet of BPF Class-IV

Take up
in current
Audit Report
6/10/2020

(A.P. JOSHI)
I.A.O.
PARTY NO. XIV.

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PART-III
TEST AUDIT REPORT

TAN NO. 1

Ref. Memo No. 3

Dated: 10.11.09

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 bond 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.

TAN NO. 2

Ref. Memo No. 4, Dated: 10.11.09

Sub.: Public Works Deposit.

During the test check of the monthly account for the month of March, 09, it has been seen that an amount of Rs. 58,98,303/- is still lying unclaimed/unadjusted under the head "Public Works Deposit" 8443 Part II/III/V as per details given below :-

	<u>O.B.</u>	<u>C.B.</u>
Part-II Security Deposit	30,40,499/-	28,28,726/-
Part-III Deposit works	1,12,235/-	6,12,235/-
Part-V Misc Deposit	<u>32,08,962/-</u>	<u>24,57,342/-</u>
	<u>63,61,696/-</u>	<u>58,98,303/-</u>

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

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TAN No. 3

Ref. Memo No. 18, Dated: 23.11.09

Sub.: Non encashment of cheques.

During the course of test audit of accounts for the year 2007-08 and 2008-09 and while the scrutiny of Monthly Report of settlement with treasuries in CPWA-51 for July 2009, it has been observed that a number of cheques amounting to Rs. 5,15,858/- are still not encashed the details of which are given below. The details of action taken by Deptt. on these cheques may be intimated to audit. Necessary steps may be taken for the clearance at all these cheques under intimation to audit.

S.No.	Cheque No. & Date	Amount
1.	113943 Dated: 10.01.06	6408.00
2.	85405 Dated: 19.02.06	6908.00
3.	199608 Dated: 07.08.07	7695.00
4.	205544 Dated: 07.11.07	15086.00
5.	213982 Dated: 26.03.08	5908.00
6.	660001 Dated: 29.03.08	18669.00
7.	660002 Dated: 29.03.08	372074.00
8.	660003 Dated: 29.03.08	37550.00
9.	660005 Dated: 31.03.08	19958.00
10.	905167 Dated: 30.05.09	8551.00
11.	234532 Dated: 03.06.09	2247.00
12.	905211 Dated: 14.07.09	4936.00
13.	905216 Dated: 28.07.09	6628.00
14.	905218 Dated: 28.07.09	3240.00
	TOTAL	515858.00

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Ref. Memo No. 19, Dated: 24.11.09

TAN No. 4

Sub.: Stationary Stock Registers.

On scrutiny of stationary stock register of your office, following discrepancies have been noticed which may be rectified and compliance shown to the audit :-

1. Page count certificate is not made on the first page of the stock register.
2. The fresh stock taking entries should be got attested by the competent authority.
3. The physical verification of the stock should be done every year and certificates recorded in the register.

T&P and M.A.S. register are not provided to the audit. Hence. stock entries and physical verification whether done or not could not be verified. The same may be provided at the time of next audit.

(A.P. JOSHI)
I.A.O.
PARTY NO. XIV.



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PART - II
CURRENT AUDIT REPORT
(01.04.2013 to 31.03.2016)

~~PARA NO. 01~~

(Ref. Memo No. 05)

Sub: Short recovery of License fee and Water charges for Govt. accommodation.

PWD & Housing Department, GNCT of Delhi have revised rate of License fee and Water charges to be deducted from the salary of the employees, who have been allotted Govt. Accommodation in various localities of Delhi vide their office order No. F. 4(1)/Misc/PWD/Allot./2004/8496-8500 dated 27.07.2012 applicable w.e.f. 01.07.2012 & vide order No. F. 4(1)/Misc/PWD/Allot./2004/2749-2765 dated 10.03.2014 applicable w.e.f. 01.07.2013.

During test check of records, it is observed that proper License fee and Water charges are not deducted after revision of rates on 01.07.2012 and 01.07.2013 in R/o following employees as detailed below:

Name & Designation	License fee			Water charges		
	Due	Deducted	Recoverable	Due	Deducted	Recoverable
Shri. Jagan Nath, Plumber	3700	1316	2384	4396	0	4396
	3700	1316	2384	4396	0	4396

Accordingly, short recovery of License fee and Water charges on account of Govt. accommodation amounting to Rs.6,780/- (Rs. Six Thousand Seven Hundred and Eighty only) has been worked out as per Annexure- I enclosed. The same may be recovered after due verification and shown to audit. License Fee and Water Charges due for the Pre-Audit period may also be calculated and also be recovered after due verification and under intimation to audit. Similar type of cases may also be scrutinized at your level and recovery, if any, may be made under intimation to audit.

~~PARA NO. 02~~
(Ref. Memo No. 11)

Sub: - Irregularities in execution of works.

1. Agreement No. 14/EE/CBMD/M-223/2012-13 (Improvement and renovation of Ward No. 14 at Ward Block, GTBH).

The above mentioned work was awarded to M/s Rukma Décor & Constn. Co at their tendered amount of Rs. 42,22,307/- with the stipulated date of start and completion as 17.07.2012 and 16.01.2013 respectively. The actual date of completion of the work was 26.04.2014. The Estimated cost put to tender was Rs.57,03,508/-. AA & ES for the above mentioned work was issued by the GTB Hospital for an amount of Rs. 66.30,000/-. The total amount released against this agreement comes to Rs. 67,24,032/- which includes a sum of Rs. 44,333/- as 10 CC and deviations/ extra items etc which were sanctioned by the CPWD Officers..

Section 24.1.2 of the CPWD Manual stipulates that the completion cost of any agreement for maintenance works including works of up gradation, aesthetic, special repair, addition / alteration shall not exceed 1.25 times of the tendered amount. The amount worked out against this clause

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comes to Rs.52,77,884/- only (i.e Rs.42,22,307/- Plus 25% of 42,22,307/-) and the Division has released a sum of Rs. 67,24,032/- as mentioned above against this agreement, which contravenes the provisions contained in Section 24.1.2 of the CPWD Manual.. The excess expenditure incurred by the Division be got regularized from the competent authority under intimation to audit.

2. Agreement No. 15/EE/CBMD/M-223/2012-13 (Renovation of damaged balcony of Type -D Qtrs.)

The above mentioned work was awarded to M/s N.N. Constn. Co at their tendered amount of Rs. 27,31,541/- with the stipulated date of start and completion as 21.07.2012 and 20.01.2013 respectively. The actual date of completion of the work was 07.05.2013. The Estimated cost put to tender was. Rs.35,41,017/-. AA & ES for the above mentioned work was issued by the GTB Hospital for an amount of Rs. 37,55,700/- and the PWD had issued the technical sanction for an amount of Rs. 37,55,300/-. The total amount released against this agreement comes to Rs. 45,58,766/-.

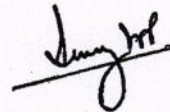
Section 2.4.2 of the CPWD Manual stipulates that 'Expenditure sanction can be exceeded up to 10%, beyond which revised Expenditure Sanction shall be necessary. This should be applied for as soon as such excess is foreseen'. Similarly, Section 2.5.2 of the CPWD Manual states that 'Technical sanction can be exceeded up to 10%, beyond which revised Technical Sanction shall be necessary'. Section 24.1.2 of the CPWD Manual stipulates that the completion cost of any agreement for maintenance works including works of up gradation, aesthetic, special repair, addition / alteration shall not exceed 1.25 times of the tendered amount.

The department had deviated from the above provisions of the CPWD Manual on three accounts. Expenditure incurred is more than 10% of the AA&ES issued by the client department, more than 10% of Technical Sanction issued by the competent authority and more than 1.25 times of the tendered amount. Revised sanctions may be obtained from the competent authorities and the irregular expenditure incurred by the Division may be got regularized under intimation to audit.

3. Agreement No. 32/EE/BPD/B-221(N)/2012-13 (Recarpeting of Road with Bitumenous Concrete of residential area of GTBH).

The above mentioned work was awarded to Sh. Pawan Kumar at their tendered amount of Rs. 50,47,564/- with the stipulated date of start and completion as 05.12.2012 and 04.02.2013 respectively. The actual date of completion of the work was 30.10.2013. The Estimated cost put to tender was. Rs.56,87,396/-. AA & ES for the above mentioned work was issued by the GTB Hospital for an amount of Rs. 60,31,500/-. The total amount released against this agreement comes to Rs. 77,28,263/-.

Section 2.4.2 of the CPWD Manual stipulates that 'Expenditure sanction can be exceeded up to 10%, beyond which revised Expenditure Sanction shall be necessary. This should be applied for as soon as such excess is foreseen'. Similarly, Section 2.5.2 of the CPWD Manual states that 'Technical sanction can be exceeded up to 10%, beyond which revised Technical Sanction shall be necessary'. Section 24.1.2 of the CPWD Manual stipulates that the completion cost of any agreement for maintenance works including works of up gradation, aesthetic, special repair, addition / alteration shall not exceed 1.25 times of the tendered amount. The details of the Technical Sanction issued by the department may be intimated to audit.



File (51) 40/19

The department had deviated from the above provisions of the CPWD Manual on two accounts. Expenditure incurred more than 10% of the AA&ES issued by the client department and more than 1.25 times of the tendered amount. Revised sanctions may be obtained from the competent authorities and the irregular expenditure incurred by the Division may be got regularized under intimation to audit. The details of the Technical Sanction issued by the department may also be intimated to audit.

4. Agreement No. 38/EE/BPD/B-221(N)/2012-13 (Improvement of Road in non- residential area of GTBH).

The above mentioned work was awarded to M/s Basu Constrn. (India) at their tendered amount of Rs. 54,39,931/- with the stipulated date of start and completion as 12.02.2013 and 11.04.2013 respectively. The Estimated cost put to tender was Rs.66,01,858/-. AA & ES for the above mentioned work was issued by the GTB Hospital for an amount of Rs. 70.97,700/-. The total amount released against this agreement comes to Rs. 79,46,848/-.

Section 2.4.2 of the CPWD Manual stipulates that 'Expenditure sanction can be exceeded up to 10%, beyond which revised Expenditure Sanction shall be necessary. This should be applied for as soon as such excess is foreseen'. Similarly, Section 2.5.2 of the CPWD Manual states that 'Technical sanction can be exceeded up to 10%, beyond which revised Technical Sanction shall be necessary'. Section 24.1.2 of the CPWD Manual stipulates that the completion cost of any agreement for maintenance works including works of up gradation, aesthetic, special repair, addition / alteration shall not exceed 1.25 times of the tendered amount. The details of the Technical Sanction issued by the department may be intimated to audit. The actual date of completion of the work may also be intimated to audit.

The department had deviated from the above provisions of the CPWD Manual on two accounts. Expenditure incurred more than 10% of the AA&ES issued by the client department and more than 1.25 times of the tendered amount. Revised sanctions may be obtained from the competent authorities and the irregular expenditure incurred by the Division may be got regularized under intimation to audit. The details of the Technical Sanction issued by the department may be intimated to audit.

5. Agreement No. 4/EE/BPD/B-221(N)/2013-14 (Renovation of D Type Qtrs at GTBH).

The above mentioned work was awarded to M/s Ayub Ali & Sons at their tendered amount of Rs. 97,46,448/- with the stipulated date of start and completion as 18.05.2013 and 17.05.2014 respectively. The actual date of completion of the work was 09.05.2014. The Estimated cost put to tender was Rs.1,27,50,455/-. AA & ES for the above mentioned work was issued by the GTB Hospital for an amount of Rs. 1,44,14,200/-. The total amount released against this agreement comes to Rs. 132,08,217/-.

Section 24.1.2 of the CPWD Manual stipulates that the completion cost of any agreement for maintenance works including works of up gradation, aesthetic, special repair, addition / alteration shall not exceed 1.25 times of the tendered amount. The amount worked out against this clause comes to Rs.1,21,83,060/- only and the Division has released a sum of Rs. 1,32,08,217/- against this agreement, which is irregular. In addition, the Technical sanction details of the above work may also be furnished to audit.



The irregular expenditure incurred by the Division i.e. more than 1.25 times of the tendered amount, may be got regularized from the competent authority under intimation to audit.

6. Agreement No. 10/EE/BPD/B-222/PWD/DS/2012-13 (C/o Diabetic, Endocrine and Metabolic Centre at GTBH. Sub Work : Finishing and other civil works.).

The above mentioned work was awarded to M/s Confoss Constn. at their tendered amount of Rs. 5,42,67,830/- with the stipulated date of start and completion as 09.03.2013 and 08.11.2013 respectively. The actual date of completion of the work was 12.03.2014. The Estimated cost put to tender was Rs.5,36,11,810/-. AA & ES for the above mentioned work was issued by the GTB Hospital for an amount of Rs. 21.36 crores which includes civil as well as electrical components. For the civil works there was a provision of Rs, 12,47,30,619/- against which the structural work was already awarded. The Technical sanction for this work was issued for an amount of 5,36,89,900/-. The total amount released against this agreement comes to Rs. 6,62,49,469/- . Section 2.5.2 of the CPWD Manual states that 'Technical sanction can be exceeded up to 10%, beyond which revised Technical Sanction shall be necessary'. The amount worked out against this clause comes to Rs.5, 90,58,890/- only and the Division has released a sum of Rs. 6,62,49,469/- against this agreement, which is irregular.

Revised sanction be obtained from the competent authority and the irregular expenditure incurred by the Division may be got regularized from the competent authority under intimation to audit.

~~PARA NO. 03~~
(Ref. Memo No. 12)

Para No. 6

Sub: Execution of the works in Rajiv Gandhi Super Speciality Hospital.

During test scrutiny of Form 64 of the division, it is observed that payment against the works executed in the Rajiv Gandhi Super Speciality Hospital, Tahirpur, Delhi has been made by this Division and is charged to 4210 Hospital Building, under Demand No. 11.

The expenditure booked in Major Head : 4210, Rajiv Gandhi Super Speciality Hospital during the period 2014-15 & 2015-16 is given below:

2014-15	: Rs.8,79,91,531/-
2015-16	Rs. 5,78,43,734/-

In this connection, it is to observe that the Rajiv Gandhi Super Speciality Hospital was converted into an Autonomous body under the Govt. of Delhi in the year 2013-14. The hospital is run by a society for which grants have been released by the Govt. of Delhi from time to time. After the conversion of this hospital into an autonomous body, all the works needs to be undertaken as deposit works for which the funds are to be provided by the autonomous body from the grant received by it. However, the division is still making the payments against the work done to this autonomous body from the Major Head 4210 Hospital Building.

No authorization from the competent authority to make the payments from Major Head 4210: Hospital Building was provided to audit. Therefore, the audit viewed that the whole expenditure incurred from the grant 4210 is irregular and the expenditure incurred by the Division be got regularized after taking the sanction of the competent authority under intimation to audit.

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Sub: - Delay in execution of works.

Section 29.1.2 of the CPWDE Manual stipulates that the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor. Further, Section 29.1.3 provides that the work shall be proceeded with all diligence on the part of the contractor throughout the stipulated period of the contract (time being deemed to be essence of the contract). During the course of the audit, it has been noticed that there is abnormal delay in execution of the contract. The following table shows the gravity of the delay in execution of the work.

Year	Total agreements	Delay occurred in execution of the works.	Agreements still not completed as per the information furnished.
2013-14	61 agreements	41 agreements	08 agreements.
2014-15	83 agreements	46 agreements	04 agreements.
2015-16	108 agreements	23 agreements	52 agreements

There was substantial delay in executing the works. Some of the cases for the year 2013-14 are furnished below:-

S. No.	Agreement No.	Stipulated date of start	Stipulated date of completion	Actual date of completion	Delay. (Approx.)
1	06	29.05.2013	28.07.2013	17.01.2014	06 months
2	11	21.06.2013	18.07.2013	Not completed	03 years.
3	12	26.06.2013	09.08.2013	15.01.2014	06 months
4	13	03.07.2013	02.10.2013	30.03.2015	18 months
5	22	29.08.2013	28.08.2014	Not completed	22 months
6	25	03.09.2013	17.10.2013	20.09.2014	11 months
7	33	17.11.2013	16.01.2014	Not completed	29 months
8	37	15.01.2014	14.03.2014	07.03.2015	12 months
9	42	22.01.2014	21.03.2014	Not completed	27 months
10	45	22.01.2014	21.03.2014	Not completed	27 months
11	50	02.02.2014	01.04.2014	Not completed	26 months
12	54	02.02.2014	01.05.2014	Not completed	25 months

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

~~PARA NO. 05~~
(Ref. Memo No. 08)

Para No. 8
Sub: Non transfer of security deposits to the revenue receipts.

During test scrutiny of security deposit register of the division, it is observed that large sum of deposits are lying as not refunded in Part -II and Part-V of the deposit register. Some of the amounts pertaining to 2000 onwards. Rule 189(1)(b) of the Receipt & Payment Rules provides that all deposits or balances in excess of Rs.25/-, unclaimed for more than three complete account years shall be credited to the Government under Consolidated Fund, keeping necessary note in the register of deposits.

The following amounts are lying in the deposit as per the deposit register for the period mentioned against each.

Security deposit Part - II SI No. 01 to 80 for the period 02/2000 to 03/2010 Rs.7,23,357/-.

Security deposit Part - V SI No. 35 to 176 for the period 04/1998 to 03/2010 Rs16,70,649/-.

Immediate steps may be taken to credit the unclaimed amount in the Government Account under intimation to audit.

B. Further, the deposit register - Part III pertaining to Deposit works is not maintained properly. Although the Division is making payments against the payments released, no entries relating to the payments / receipts etc on month wise is available in the register. Efforts may be made to complete the security register as provided in the Rules.


~~PARA NO. 06~~
(Ref. Memo No. 07)

Para No. 9
Sub: Wrong booking of Recoveries.

During test scrutiny of monthly accounts of the division, it is observed that the recoveries effected from the bills on account of water charges has been booked in 0049 - other receipts. Similarly, in the month of 02/2016 a sum of Rs. 40,218/- was also booked in 0049 - Interest, Other receipts which pertains to the recovery on account of thefts. The details of action taken by the department on account of theft are not intimated to audit along with the FIR/files etc.

A. Immediate corrective action may be taken to book the receipts in proper Head of Account under intimation to audit.

B. Further, the steps taken by the department against the theft of Government properties may be intimated to audit.


(SUNNY K.P.)
Sr. A.O./I.A.O.

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TEST AUDIT NOTE
(01.04.2013 to 31.03.2016)

TAN NO. 01
(Ref. Memo No. 04)

Sub:- Shortcomings in service books.

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

1. As per Rule 32 of CCS Pension Rules, the service of those govt. Employees should be verified from the concerned Pay & Accounts office, which have completed the 18 years of service or are left with 5 years of service before the date of retirement, whichever is earlier. During the test check of the service books it is found that services of most of the employees have not been got verified from the concerned PAO, while they have already completed 18 years of service.
2. The first page of the service book is to be re-attested after every five years. However, in most of the cases, the first page of the service book of employees has not been found re-attested.

Above shortcomings/discrepancies may be rectified and shown to audit. Steps may also be taken for observing the procedure in maintaining the Service Books in respect of other employees.

TAN NO. 02
(Ref. Memo No.09)

Sub: - CPWA-58 /Pay Bill Registers.

The pay and allowances paid to the work charged staff are to be entered in the Register CPWA-58 and is to maintain properly as has been done in the case of Pay Bill Registers. But the Division is entering the details of the pay & allowances in the form of PBR. During the test check of these Pay Bill Registers, the following irregularities have been noticed by the Audit:-

1. Mandatory information/details of the employees (which were required to be written on the upper part of each page) were also not found filled completely in any of the PBR's. Date of Joining, marital status, scale of pay, previous PBR No., Govt. residence occupied and other details such as address of officer/official etc were not written in the PBR's.
2. Past information of the employees who are transferred in to this unit were not recorded in the PBR, from their LPC's (which is later on required for income tax purpose etc) and also detail of those employees transferred from this office to another was not recorded in the PBR, which is irregular.
3. Monthly entries in PBR's in Col. No. 36 not signed by the D.D.O. for its correctness, which is irregular.
4. Detail of Advance sanctioned along with detail of installments is not recorded.
5. G.A.R.-18 (Abstracts of PBRs) is not maintained by the office and not signed by the DDO in the PBR's which is irregular.
6. Columns are not filled properly

Above shortcomings/discrepancies may be rectified and shown to audit. Steps may also be taken for observing the procedure in maintaining the PBR.

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TAN NO. 03

(Ref. Memo No.14)

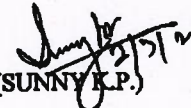
Sub: Non-Surrender of savings

As per Rule 56(2) of General Financial Rules, all the savings as well as provisions that cannot profitably be utilized should be surrendered to Govt. immediately without waiting till the end of the year. No savings should be held in reserve for possible future expenses.

During test check of records, it is observed that there was savings in plan schemes during the year 2014-15 and 2015-16 but was not surrendered to the Govt. up to the end of the relevant years as detailed below:

YEAR	HEAD	RBE (Rs. In Lac)	Expenditure (Rs. In Lac)	Savings (-) (Rs. In Lac)	Savings %age
2015-16	NON PLAN	1016.00	735.36	280.64	27.62%

Timely action to surrender the savings if any may be taken so that the funds could be utilized by other departments.


(SUNNY K.P.)

Sr. A.O./I.A.O.

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ANNEXURE-I

Recovery statement of License fee and Water charges

S.No.	Name & Designation	Govt. Accommodation	Period	No. of months	License fee Due	Deducted	Recoverable		Water Charges		Deducted	Recoverable
							able	Due	Due	Deducted		
1	Sh Jagan Nath	Qtr. No. A- 188, Type-I, GTBH	March, 2013 to June, 2013 (L/F @ Rs. 115/- PM & Water charges @ Rs. 157/- p.m.) July-13 to June, 2015 (License Fee @ Rs. 135/- p.m. & Water Charges @ 157/- p.m.)	4	460	188	272	628	0	628	0	628
				24	3240	1128	2112	3768	0	3768	1316	4396
					3700	1316	2384	4396	0	4396		

Shri Jagan Nath
5/10/2016

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PART -II
CURRENT AUDIT REPORT
(2016-17 to 2018-19)

PARA NO. 01 10

(Audit Memo No. 01

Dated :27.07.2020)

Subject: - Heavy outstanding balances under deposits.

During test check of monthly account of the EE(C) (East), Health, GTB Hospital Complex, B-221(N), (previously M- 223), GTB Complex, Shahdara, Delhi for the month of March, 2019, it was observed that an amount of Rs. 7.95 Crore was lying outstanding under the head "Public Works Deposits" as detailed below:

Classes of deposits	Amount as on 31.03.2019
Civil Deposits - Security Deposits (Part II)	6145208
Civil Deposits - Public Work Deposits (Part III)	65794852
Civil Deposits - Other Deposits (Part-V)	7596847
Total outstanding as on 31.03.2019	79536907

Heavy accumulation under Part-II of Rs. 61.45 Lakhs 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. 6.57 crores 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. 7.95 Crore was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

Efforts should be made to adjust the outstanding balances and result thereon may be intimated to audit.

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Sub. : Recovery of DGEHS subscription of Rs. 22225/-.

The DGEHS subscription of the employees were revised w.e.f. 01.02.2017 vide GNCTD order no. F.25(iii)/DGEHS/140/DHS/09/204078-204243 dated 20.05.2017 due to revision of pay & allowances of Delhi Government employees on account of implementation of recommendation of 7th Central Pay Commission.

While scrutiny of PBR for the audit period 2016-2019 in r/o the EE(C) (East), Health, GTB Hospital Complex, B-221(N), (previously M- 223), GTB Complex, Shahdara, Delhi, it has been observed that DGEHS Subscription from the following officers have not been recovered as per the revised rates in accordance with the circulars issued as above. As such an amount indicated against their names as per detail below:-

Sl. No	Name & Designation Sh./Smt.	Period	No. of months	Amt. deducted	Amt. to be deducted	Amt. to be recovered
SUB DIVISION - 2						
1.	Ramanand, Meson	02/17 to 07/17	06	125	250	750
2.	Om Pal, Beldar	02/17 to 07/17	06	125	250	750
3.	Raghubir Singh, Beldar	02/17 to 07/17	06	125	250	750
4.	Laxman Prasad, Beldar	02/17 to 07/17	06	125	250	750
5.	Atar Singh, Beldar	02/17 to 07/17	06	125	250	750
6.	Sattar Ali, Beldar	02/17 to 07/17	06	125	250	750
7.	Malkhan Singh, Beldar	02/17 to 07/17	06	125	250	750
8.	Mansoor Ali, Beldar	02/17 to 07/17	06	125	250	750
9.	Kuldeep, Beldar	02/17 to 07/17	06	125	250	750
10.	Ram Prasad, Beldar	02/17 to 07/17	06	125	250	750
11.	Om Pal Singh, Beldar	02/17 to 07/17	06	125	250	750
12.	Narender Kumar, Plumber	02/17 to 07/17	06	125	250	750
SUB DIVISION - 3						
13.	Ram Chander Sharma, Meson(Granted MACP w.e.f.21..02.2016 Grade Pay Rs. 4200/-)	03/16 to 01/17	11	125	225	1100
		02/17 to 06/17	05	125	450	1625
14.	Krishan Pal, Meson	02/17 to 07/17	06	125	250	750
15.	Laxmi Chand, Carpenter	02/17 to 07/17	06	125	250	750
16.	Bhagwan Singh, Carpenter	02/17 to 07/17	06	125	250	750
17.	Aditya Vir, Plumber	02/17 to 07/17	06	125	250	750
18.	Harish Chander, Plumber	02/17 to 07/17	06	125	250	750
19.	Vir Sen, Beldar	02/17 to 07/17	06	125	250	750
20.	Rajbir Singh, Beldar	02/17 to 07/17	06	125	250	750
21.	Zakir Ansari, Beldar	02/17 to 07/17	06	125	250	750
22.	Laxman Singh, Beldar	02/17 to 07/17	06	125	250	750
23.	Chander Kumar, Beldar	02/17 to 07/17	06	125	250	750
24.	Jagbir Singh, Beldar	02/17 to 07/17	06	125	250	750
25.	Smt. Dhanwanti, Beldar	02/17 to 07/17	06	125	250	750

SUB DIVISION - 5						
26.	Vijay Singh, Beldar	02/17 to 07/17	06	125	250	750
27.	Ram Kumar, Beldar	02/17 to 07/17	06	125	250	750
TOTAL						22225

Hence, recovery of Rs. 22225/- may be made from the above officer after due verification of facts and figures at the level of HOO/DDO. The other similar cases may also be reviewed if any, and the recoveries be made accordingly under intimation to audit.



Subject : Excess Expenditure amounting to Rs.18,98,318/- over the allotted Budget

Rule 42 of GFR 2017 - Financial Year :- Financial year of the Government shall commence on the 1st day of April of each year and end on the 31st day of March of the following year.

Rule 50 (1) of GFR 2017 - Expenditure estimates.

The expenditure estimates shall show separately the sums required to meet the expenditure Charged on the Consolidated Fund under Article 112 (3) of the Constitution and sums required to meet other expenditure for which a vote of the Lok Sabha is required under Article 113(2) of the Constitution.

Rule 50 (2) The estimates shall also distinguish provisions for expenditure on revenue account from capital account, including on loans by the Government and for repayment of loans, treasury bills, cash management bills and ways and means advances.

Rule 50 (3) The detailed estimates of expenditure shall be prepared by the estimating authorities up to the final unit of appropriation (Object head) under the prescribed Major and Minor Heads of Accounts for both Revenue and Capital expenditure. Estimates shall include suitable provision for liabilities of the previous years that is to be discharged during the year.

Rule 50 (4) The estimates of scheme related and other expenditures shall be processed in consultation with the Budget Division, Ministry of Finance in accordance with the instructions issued by it.

Rule 50 (5) The Revised and Budget Estimates of both Revenue and Capital expenditure after being scrutinized by the Financial Advisers and approved by the Secretary of the Administrative Ministry or Department concerned shall be forwarded to the Budget Division in the Ministry of Finance in such manner and forms as may be prescribed by it from time to time.

CONTROL OF EXPENDITURE AGAINST BUDGET

Rule 57 (1) Responsibility for control of Expenditure. The Departments of the Central Government shall be responsible for the control of expenditure against the sanctioned grants and appropriations placed at their disposal. The control shall be exercised through the Heads of Departments and other Controlling Officers, if any, and Disbursing Officers subordinate to them.

Rule 57 (2) A Grant or Appropriation can be utilized only to cover the charges (including liabilities, if any, of the past year) which are to be paid during the financial year of the Grant or Appropriation and adjusted in the account of the year. No charges against a Grant or Appropriation can be authorized after the expiry of the financial year.

Rule 57 (3) No expenditure shall be incurred which may have the effect of exceeding the total grant or appropriation authorized by Parliament by law for a financial year, except after obtaining a supplementary grant or appropriation or an advance from the Contingency Fund. Since voted and charged portions as also the revenue and capital sections of a Grant/Appropriation are distinct and re-appropriation inter se is not permissible, an excess in any one portion or section is treated as an excess in the Grant/Appropriation.

Rule 57 (4) To have effective control over expenditure by the Departments, Controlling and Disbursing Officers subordinate to them shall follow the procedure as given below :-

- (i) For drawal of money the Drawing and Disbursing Officer shall:-

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- (a) Prepare and present bills for "charged" and "voted" expenditure separately.
 - (b) Enter on each bill the complete accounts classifications from major head down to the object head of account. When a single bill includes charges falling under two or more object heads, the charges shall be distributed accurately over the respective heads.
 - (c) Enter on each bill the progressive total of expenditure up-to-date under the primary unit of appropriation to which the bill relates, including the amount of the bill on which the entry is made.
- (ii) All drawing and disbursing officers shall maintain separate registers in Form GFR 5, physically or electronically for allocation under each minor or sub-head of account with which they are concerned.
- (iii) On the third day of each month, a copy of the entries made in this register during the preceding month shall be sent by the officer maintaining it, to the Head of the Department or other designated Controlling Officer. This statement shall also include adjustment of an inward claim, etc., communicated by Pay and Accounts Officer directly to the DDO (and not to his Grant Controlling Officer). If there are no entries in the register in any month, a 'nil' statement shall be sent.
- (iv) The Controlling Officer will maintain a broadsheet in Form GFR 6 to monitor the receipt of the return prescribed in the foregoing sub clause
- (v). On receipt of the returns from Disbursing Officers, the Controlling Officer shall examine them and satisfy himself :-
- (a) that the accounts classification has been properly given;
 - (b) that progressive expenditure has been properly noted and the available balances worked out correctly;
 - (c) that expenditure up-to-date is within the grant or appropriation; and
 - (d) that the returns have been signed by Disbursing Officers. Where the Controlling Officer finds defects in any of these respects, he shall take steps to rectify the defect.
- (vi) When all the returns from the Disbursing Officers for a particular month have been received and found to be in order, the Controlling Officer shall compile a statement in Form GFR 7, in which he shall incorporate -
- (a) the totals of the figures supplied by Disbursing Officers;
 - (b) the totals taken from his own registers in Form GFR 5;
 - (c) the totals of such adjustments under the various detailed heads as communicated to him by the Accounts Officer on account of transfer entries and expenditure debited to the grant as a result of settlement of inward account claims and not reckoned by his DDOs.
- (vii). If any adjustment communicated by the Accounts Officer affects the appropriation at the disposal of a subordinate Disbursing Officer, the fact that the adjustment has been made shall be communicated by the Controlling Officer to the Disbursing Officer concerned.
- (viii). On receipt of all the necessary returns, the Head of the Department shall prepare a consolidated account in Form GFR 8, showing the complete expenditure from the grant or appropriation at his disposal up to the end of the preceding month.

Rule 57 (5) The Head of the Department and the Accounts Officer shall be jointly responsible for the monthly reconciliation of the figures given in the accounts maintained by the Head of the Department with those appearing in the Accounts Officer's books. The procedure for reconciliation shall be as follows:-

- (i). DDOs shall maintain a Bill Register in Form TR 28-A, and note all bills presented for payment to the PAO in the register. As soon as cheques for the bills presented for payment are received, and/or status of e-payments are verified from the reports available with DDO on PFMS portal these shall be noted in the appropriate column of the Bill Register and the DDOs shall tally with the net amount of the bills presented. In case any

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retrenchment is made by the PAO, a note of such retrenchments shall be kept against the bill in the remarks column in TR 28-A. 28/c
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(ii) The PAOs shall furnish to each of the DDOs including Cheque -drawing DDOs, an extract from the expenditure control register or from the Compilation Sheet every month indicating the expenditure relating to grants controlled by him classified under the various major-minor detailed head of accounts. The statements for May to March shall also contain Progressive Figures.

(iii). On receipt of these extracts from the PAOs, the DDOs shall tally the figures received, excluding book adjustments, with the expenditure worked out for the month in the GFR 5 register. Discrepancies, if any, between the two sets of figures shall be promptly investigated by the DDO in consultation with the PAO. He shall also note in the GFR 5 register particulars of book adjustments advised by the PAO through the monthly statement. Thereafter, the DDO shall furnish to the PAO a certificate of agreement of the figures as per his books with those indicated by the PAOs by the last day of the month following the month of accounts.

(iv). The Principal Accounts Officer (or PAO wherever payments, relating to a grant are handled wholly by a PAO) of each Ministry, shall send a monthly statement showing the expenditure vis-à-vis the Budget provision under the various heads of accounts, in the prescribed pro forma, to the Heads of Departments responsible for overall control of expenditure against grant of the Ministry as a whole. The figures so communicated by the Principal Accounts Officer (or the PAO concerned) shall be compared by the Heads of Departments with those consolidated in Form GFR 8 and differences, if any, shall be taken up by the Heads of Departments with the Principal Accounts Officers (or the PAO concerned) for reconciliation. The Head of the Department shall furnish a quarterly certificate to the Principal Accounts Officer certifying the correctness of the figures for the quarter by the 15th of the second following month after the end of quarters April-June, July-September, October-December and January-March.

Rule 57 (6) The Departments of the Central Government shall obtain from their Heads of Departments and other offices under them the departmental figures of expenditure in Form GFR 8 by the 15th of the month following the month to which the returns relate. The figures relating to Revenue and Capital expenditure shall be separately shown in these returns. The information so obtained shall be posted in register(s) kept for watching the flow of expenditure against the sanctioned grant or appropriation. Progressive totals of expenditure shall be worked out for the purpose. If the departmental figures obtained in Form GFR 8 and posted in the register(s), require correction in a subsequent month, Heads of Departments or other offices shall make such corrections by making plus or minus entries in the progressive totals. In case the Accounts Office figures which subsequently become available are found to be higher than departmental figures, the former shall be assumed to be the correct figures, as appropriation accounts are prepared on the basis of the figures booked in the accounts.

Rule 57 (7) The Departments of Central Government shall also obtain from the Heads of Departments and other authorities under them, statements showing the details of the physical progress of the schemes for which they are responsible. This statement shall show the name of the scheme, the Budget provision for each scheme, the progressive expenditure on each scheme, the progress of the scheme in physical terms and the detailed reasons for any shortfalls or excess, both against physical and financial targets.

Rule 57 (8) A Broadsheet in Form GFR 9 shall be maintained by the Departments of Central Government or each Head of Department and other authorities directly under them, to watch the prompt receipt of the various returns mentioned above from month to month and to take necessary measures for rectifying any defaults noticed.

Rule 58 Maintenance of Liability Register for effecting proper control over expenditure :- In order to maintain proper control over expenditure, a Controlling Officer shall obtain from the spending authorities liability statements in Form GFR 3- A every month, starting from the month of October in each financial year. The Controlling Officer shall also maintain a Liability Register in Form GFR 3

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Rule 61 Excess Expenditure. 1. The Accounts Officer shall not allow any payment against sanctions in excess of the Budget provisions unless there is specific approval of the Chief Accounting Authority. 2. The Financial Advisers and Chief Accounting Authority, before according concurrence for excess under any Head, shall ensure availability of funds through Re appropriation/ Supplementary Demands for Grants.

During the scrutiny of Monthly Expenditure of the division and reconciled with PAO, it is revealed that the division has incurred the excess expenditure over the allotted budget which has been pointed out by the PAO, the details are as under :-

Sl.No.	Head of Account	Budget Allotted (in Rs.)	Expenditure incurred(in Rs.)	Period	Excess (in Rs.)
1.	2210 10 9527-Rajiv Gandhi Super Speciality Hospital , Thairpur	20,00,000	22,67,279	2017-2018	2,67,279
2.	2210 92 0027-Lal Bahadur Shastri Hospital at Kichri Pur,	2,00,00,000	2,16,31,039	2018-2019	16,31,039
	Total				18,98,318

While commenting on the excess expenditure of Rs. 18,98,318/- incurred by the division under above mentioned heads during the audit period 2016-2019. The wide variations between the budgeted figures and the actual expenditure leads the audit to an obvious conclusion that division has failed to assess precisely anticipate the actual requirement of funds by the division and expenditure actually incurred. No doubt that lack of proper monitoring of the progress of expenditure on monthly basis leads to failure to assess the actual requirement.

Notices the recurring trend of excess of expenditure by the division, to enquire into the reasons and circumstances for preparing defective accounts, to identify the individual officers responsible for such grave mistakes repeatedly for consecutive two financial years and to initiate suitable corrective action.

The over expenditure may be got regularized from the Finance Department under intimation to Audit.

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Subject: - Non revalidation of FDR/Bank Guarantees

During the course of audit of EMD Register maintained in the EE(C) (East), Health, GTB Hospital Complex, B-221(N), (previously M- 223), GTB Complex, Shahdara, Delhi, it has been observed that the validity of a number of FDR/Bank Guarantees, submitted by contractors, has already been expired and the Division has not made any efforts to get these FDR/Bank Guarantee revalidated as per detail given here under. Similar types of other cases may also be reviewed and actions may be taken either to revalidate this FDR/PG or refund them to the concerned firms if the purpose of holding this FDRs/PG has been fulfilled.

S. No	Name of agency M/s.	Details of EMD FDR/BG	Amount of EMD FDR/BG	Date of expiry of validity of FDR/BG
1.	HST ENTERPRISES (M-212)	P.O. NO. 505167dt.24.10.16	16500	NOT MENTIONED
2.	HST ENTERPRISES (M-212)	P.O. NO. 505168dt.24.10.16	14000	NOT MENTIONED
3.	PAWAN KUMAR(M-413)	FDR NO. 258724dt.27.10.16	170000	NOT MENTIONED
4.	PAWAN KUMAR(M-413)	FDR NO. 258724dt.27.10.16	316000	NOT MENTIONED
5.	MAAN BUILDERS (M-213)	FDR NO. 392700PU00070517dt. 05.11.2016	20000	NOT MENTIONED
6.	Sh. Sanendra Kumar	FDR NO. 107812 dt. 04.02.2017	115800	NOT MENTIONED
7.	PAWAN KUMAR(M-412)	FDR NO. 259424 dt.11.04.17	255000	NOT MENTIONED
8.	RAM KUMAR SHARMA(M-213)	FDR NO. 567388 dt.12.08.17	32500	NOT MENTIONED
9.	PAWAN KUMAR(M-442)	FDR NO. 36922668464 dt.02.06.17	2332700	NOT MENTIONED
10.	SKY INTERNATIONAL(M-351)	FDR NO. 36937786537 dt.08.06.17	5000	NOT MENTIONED
11.	SKY INTERNATIONAL(M-351)	FDR NO. 3693778075 dt.08.06.17	5200	NOT MENTIONED
12.	IMAGE COMMUNICATION SYSTEM(M-131N)	FDR NO. 153800PU00038164 dt.17.12.16	10000	NOT MENTIONED

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13.	IMAGE COMMUNICATION SYSTEM(M-351)	FDR NO. 153800PU00038191 dt.16.12.16	60000	NOT MENTIONED
14	IMAGE COMMUNICATION SYSTEM(M-351)	FDR NO. 153800PU00038182 dt.16.12.16	30000	NOT MENTIONED
15.	IMAGE COMMUNICATION SYSTEM(M-322)	FDR NO. 0836481 dt.10.07.17	10000	NOT MENTIONED
16.	IMAGE COMMUNICATION SYSTEM(M-131 N)	FDR NO. 153800PU00038164 dt.17.12.16	10000	NOT MENTIONED
17.	IMAGE COMMUNICATION SYSTEM(M-451 N)	FDR NO. 153800PU00043582 dt.28.07.17	20000	NOT MENTIONED
18.	INDER CONSTRUCTION & CO.(M-231)	FDR NO. 293942 dt.07.08.17	95337	NOT MENTIONED
19.	MAAN BUILDERS(M-211)	FDR NO. 392700PU00084839 dt.28.08.17	40000	NOT MENTIONED
20.	RAJ PAL SEHGAL(M-213)	FDR NO. 1482049 dt.22.01.18	35000	NOT MENTIONED
21.	SHAMSHED AHMED(B-241)	FDR NO. 37127937616 dt.31.08.17	46100	NOT MENTIONED
22.	ASHISH GUPTA(M-233)	FDR NO. 842510 dt.08.08.18	9000	NOT MENTIONED
23.	RAM KUMAR SHARMA(M-213)	FDR NO. 568015 dt.17.09.18	51500	NOT MENTIONED
24.	SHAMSHED AHMED	FDR NO. 36878658136 dt.11.05.17	57200	NOT MENTIONED
25.	SHAMSHED AHMED	FDR NO. 941378 dt.04.07.18	30000	NOT MENTIONED

Action 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 or it is therefore suggested that year-wise details of the FDRs be ascertained and unclaimed FDRs for more than 3 years credited to Govt. revenue as per provision and similar types of other cases may also be reviewed under intimation to Audit.

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PARA NO. 05

(Audit Memo. No.07 Dated: 30.07.2020)

35 24/11

Subject: Non Recovery of Rs. 9,90,000/- for non-deployment of Graduate Engineer at site.

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

During scrutiny of relevant records of works of the Division, it has been noticed that in the following works, technical works representatives were not deployed by concerned agencies as no documentary proof i.e. appointment letter, qualification, certificate of engineer appointed as technical representatives were found in records provided to audit. Due to non-deployment of graduate engineer, the division has given undue favour amounting to Rs. 9, 90,000/- to contractors as detailed given below:

Sl No	Agreement No.	No. of technical representatives required	Amount to be recovered per month	Date of start	Date of completion	Time allowed (in months)	Amount
1.	50/EE/BPD/B-221(N)2016-17	2	15000	27.06.16	26.05.17	11	330000
2.	74/EE/BPD/B-221(N)2016-17	2	15000	27.8.16	25.10.16	2	60000
3.	1/EE/BPD/B-221(N)2017-18	2	15000	09.05.17	08.09.17	4	120000
4.	11/EE/BPD/B-221(N)2017-18	2	15000	27.06.17	26.12.17	6	180000
5.	08/EE/BPD/B-221(N)2018-19	2	15000	06.07.18	05.11.18	4	120000
6.	34/EE/BPD/B-221(N)2018-19	2	15000	20.09.18	19.12.18	3	90000
7.	8/EE/BPD/B-221(N)2017-18	2	15000	18.06.17	17.09.17	3	90000
TOTAL							990000

Hence, recovery of Rs. 990000/- may be made from the contractors after due verification of facts and figures at the level of HOO/DDO. The other similar cases may also be reviewed if any, and the recoveries be made accordingly under intimation to audit.

PARA NO. 06

(Audit Memo. No.09 Dated: 30.07.2020)

23/C
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Sub: **Irregular payment of Rs.4.75 Lakh in violation of conditions of contract.**

As per clause 12 of General Conditions of Contract” The Engineer-in-charge shall have power(i) to make alteration in, omissions from, addition to, or substitutions for the original specifications, drawings, designs and instructions that may appear to him to be necessary or advisable during the progress of the work, and (ii) to omit a part of the works in case of non-availability of apportion of the site or for any other reasons and the contractor shall be bound to carry out the works in accordance with any instructions given to him in writing signed by the Engineer-in-charge and such alterations, omissions, additions or substitutions shall form part of the contract as if originally provided therein and any altered, additional or substituted work which the contractor may be directed to do in the manner specified above as part of the works, shall be carried out by the contractor on the same conditions in all respects including price on which he agreed to do the main work except as hereafter provided”. The completion cost of any agreement for Maintenance works including works of up-gradation, aesthetic, special repair, addition/alteration shall not exceed 1.25 times of Tendered amount.

The test check of the records revealed that the Division has not followed the above provision and paid to the contractor over and above 1.25 times of the tendered amount as detailed below:

Sl No.	Agreement No.	Estimated Cost	Tendered cost	Final bill amount	1.25 times of tendered amount	Irregular payment made
1.	05/EE/BPD/B-221(N)/2016-17	801153	452491	848373	565614	282759
2.	07/EE/BPD/B-221(N)/2016-17	2996764	1558317	1980322	1947896	32426
3.	47/EE/BPD/B-221(N)/2016-17	1388910	1395750	1904553	1744688	159865
TOTAL						475050

It is evident from the above table that the Division has made payments over and above the 1.25 times of the tendered amount for the above maintenance works which was in violation of the above clause. This has resulted in irregular payment of Rs.4.75 lakhs to the contractors.

Hence, recovery of Rs. 990000/- may be made from the contractors after due verification of facts and figures at the level of HOO/DDO. The other similar cases may also be reviewed if any, and the recoveries be made accordingly under intimation to audit.

PARA NO. 07 / 16

22/c
33

(Audit Memo. No.10 Dated: 30.07.2020)

Sub: Non-withholding of Rs. 1, 33,735/- on account of aluminum work.

The special conditions for Aluminum work provides that Security deposit @ 5% of the cost of Aluminum work shall be retained for a specified period at the time of release of Security Deposit.

The amount so withheld would be released after five years to be reckoned from the date after the expiry of maintenance period prescribed in the contract for the entire work under the Agreement, if the performance of work done is found satisfactory. However, the security deposit deduction may be released in full against bank guarantee of an equivalent amount in favour of Engineer-in-charge.

During the test check of records relating to final bills of works revealed that neither an amount of Rs. 1,33,735/- was withheld by the Division nor bank guarantee was found placed as provided in the special conditions of contract as detailed below:-

Sl No.	Agreement No.	Amount of aluminium work after contractor's rebate	Amount to be withheld as SD/PG(5% of aluminium work)	Remarks
1.	22/EE/BPD/B-221(N)/2017-18	559392	27969	No amount withheld
2.	21/EE/BPD/B-221(N)/2016-17	759279	37964	No amount withheld
3.	17/EE/BPD/B-221(N)/2016-17	539851	26993	No amount withheld
4.	74/EE/BPD/B-221(N)/2016-17	816196	40809	No amount withheld
Total		2674718	133735	

Non withholding five percent of the cost of Aluminum work as Performance Guarantee/ Security Deposit may be explained to the audit. Hence, withheld of Rs. 133735/- /- may be made from the contractors after due verification of facts and figures at the level of HOO/DDO. The other similar cases may also be reviewed under intimation to audit.

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PARA NO. 8

(Audit Memo No. 12 Dated: 04.08.2020)

Sub.: Irregular Contingent Expenditure made by the Division and charged to work .

As per Finance (Infrastructure) Department, GNCT of Delhi's order No.F1(9)/2015-16/Fin.EXP.4/Infra/6277-6416 dated 22.12.2015 'the provision of contingencies is meant for unforeseeable and unidentifiable items which cannot be included/anticipated while preparing estimates for the work/project and personal claims on any account including conveyance, office contingencies etc. shall not be charged to works.

On the scrutiny of the vouchers relating to works for the audit period 2016-2019, it is observed that the expenditure has been incurred through Hand receipts, Permanent Imprest and bills in r/o office stationery of division, photocopy charges, Hiring of photocopy machines etc. were debited to various works. Few examples of such expenditure incurred on above mentioned items are given below:-

S.No.	CV No. and date	Item	Name of work	Name of Firm	Amount (in Rs.)
1.	21/12.04.2016	Photostat	A/R & M/O residential campus at GTB Hospital	M/s Lata Photostat	17447
2.	285/29.07.2016	Photostat	A/R & M/O residential campus at GTB Hospital	M/s Lata Photostat	19631
3.	25/20.12.2016	Photostat	A/R & M/O residential campus at GTB Hospital	M/s Lata Photostat	16517
4.	44/15.03.2017	Purchase of HP Printers	A/R & M/O to CNBC, Geeta Colony, Delhi	M/s Pratap Computer	11800
5.	80/29.04.2017	Photostat	A/R & M/O residential campus at GTB Hospital	M/s Lata Photostat	14700
6.	31/13.06.2017	Photostat	A/R & M/O residential campus at GTB Hospital	M/s Lata Photostat	29000
7.	50/21.09.2017	Photostat	A/R & M/O residential campus at GTB Hospital	M/s Lata Photostat	29000
8.	26/15.10.2018	Maintenance of Fax machines	A/R & M/O to OPD Block & Ancilliary Bldg at GTB Hospital	International Business Communications	4867

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	41/22.10.2018	Replacement of Cartridge, UPS battery, toner	A/R & M/O Jag Parvesh Chandra Hospital	T.S Enterprises	1900
	47/16.11.2018	Photostat	A/R & M/O residential campus at GTB Hospital	M/s Lata Photostat	14975
11.	39/11.01.2019	Photostat	A/R & M/O residential campus at GTB Hospital	M/s Lata Photostat	14990
12.	63/15.02.2019	Photostat	A/R & M/O residential campus at GTB Hospital	M/s Lata Photostat	14990
Total					189817

The expenditure may be got regularized from Finance Department along with the review of similar types of other cases during the audit period 2016-2019 under intimation to Audit.

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PARA NO. 09
(Audit Memo No. 13)

Dated :05.08.2020)

30 19/2

Subject: -Irregular expenditure on deployment of Contractual staff in division office without approval of Competent Authority..

As per the instructions of Administrative Reforms Department, Government of NCT of Delhi, for awarding the work relating to security, the staff requirement should be firmed up by the departments in consultation with AR and Finance Department, beforehand.

During the test check of Work order register of Division for the year 2016-19 revealed that contractual staffs were deployed in the division in addition to the sanctioned and filled up posts. The details are as under:-

S.No.	Agreement No./Voucher no.	Description	Amount paid (in Rs.)
01.	V No.110dt.22.07.16 Charge to A/R & M/O to Dr. Hedgewar Arogya Sansthan at Karkardooma, Delhi during 2015-16(SH: Services for computer operator) Contractor Name:Sh. Sushil Kumar	Providing Services of Computer operator	69816
02.	V No. 263 dt. 29.07.2016 AgreementNo.20/EE/BPD-B-221(N)/PWD/2015-16 dt.07.06.15 Name:M/S Anup Enterprises	(i) Services of Security guard cum care taker (ii)Services of sweeper in community center (iii)Providing extra labour/sweeper	340124

03.	<p>V No. 08 dt. 8.12.2016 Agreement No.20/EE/CBMDM-232/PWD/15-16 dt.13.06.16 Charge to A/R & M/O to Dr. Hedgewar Arogya Sansthan at Karkardooma, Dte. Of Health, Working woman Hostel at Viswa Nagar, Delhi during 2015-16 (SH: day to day maintenance civil related work) Contractor Name: M/s Swarnkla Jewels P. Ltd. Name: M/S Swarnkla Jewels Private Ltd.</p>	Skill and unskilled worker (As per 3 rd RA Bill)	1350766 29
04.	<p>V No.07 dt.08.12.16 Agreement No.03/AE/CHM(East)SD-4/PWD/DS/15-16 dt.nil Charge to A/R & M/O to Jag Parvesh Chandra Hospital, Shastri Park, East Delhi during 2016-17 (SH: Services of day to day maintenance) Contractor Name: Sh. Naseemuddin</p>	Skill and unskilled worker	235961
05.	<p>V No. 03 dt. 06.03.2017 Agreement No.4/EE/BPD-B221(N)/2016-17 dt.08.11.16 Charge to A/R & M/O to Lal Bahadur Shastri Hospital and residential Khichripur, Delhi, during 2016-17 (SH: Services of day to day maintenance) Contractor Name: M/s Anup Enterprises</p>	Skill and semiskilled worker	276514
06.	<p>V No. 27 dt. 10.03.2017 Agreement No.65/EE/322(N)/2015-16 dt.nil Charge to A/R & M/O to Jag Parvesh Chandra Hospital, Shastri Park, East Delhi during 2016-17 (SH: Services of day to day maintenance) Contractor Name: Sh. Rohit Kumar</p>	Skill and unskilled worker	725347

07.	V No. 27 dt. 10.03.2017 Agreement No.115/EE/BPD B-221(N)/2016-17 dt nil Charge to A/R & M/O to O.T. Block and 500 bedded new ward block at GTB Hospital, Delhi during 2016-17(SH: Services of day to day maintenance) Contractor Name:M/s Imanullah & Co.	Semi-Skilled worker	459866
08.	V No. 32dt. 16.10.2017 Agreement No.03/EE-4/CBMSD/PWD/BS/2017-18 dt nil Charge to A/R & M/O to L.B.S. Hospital at Khichripur, Delhi during 2017-18 (SH: Services of labour for day to day maintenance) Contractor Name: Sh. Kuldeep Kumar	Skill, semi-skilled and unskilled worker	72336
09.	V No. 76 dt. nil Agreement No.07/EE(C)/BPD B-221(N)/CHMD(EAST)/2017-18 dt nil Charge to A/R & M/O to JPCH & various dispensaries, Delhi during 2017-18 (SH: Services of labour for day to day maintenance) Contractor Name: Sh. Shaku Ahmed & sons	Skill, semi-skilled and unskilled worker	1493784
10.	V No. 75 dt. 16.03.2018 Agreement No.04/EE(C)/BPD B-221(N)/2017-18 dt nil Charge to A/R & M/O to operation and maintenance of civil services in RGSS Hospital, Delhi (SH: Services of labour for day to day maintenance complaints of RGSS Hospital)Contractor Name: M/s Anup Enterprises	Skill, semi-skilled and unskilled worker	1259878

1.	V No. 05 dt. 08.10.2018 Agreement No.04/EE(C)/BPD B-221(N)/2017-18 dt nil Charge to A/R & M/O to N/R building at GTB Hospital, Delhi during 2017-18 (SH: O/s of man power for day to day maintenance) Contractor Name: M/s Placement security services	Skill, semi-skilled and unskilled worker	625692 (27)
Total			6910084

The following observations are made in this regard:-

1. No approval or concurrence of AR/Finance Department has been obtained for deployment of such additional personnel. Expenditure incurred on the deployment of private security and outsourced staff seems to be unauthorized which is aggregated to Rs.6910084/- during the period 2016-19.
2. The entire expenditure incurred on the deployment of contractual staff was charged to A/R & M/O various buildings was irregular as expenditure on deployment of contractual staff cannot be treated as part of annual maintenance work expenditure.

The expenditure of Rs. 6910084/- for the period 2016-19 has been charged to work which is irregular, the division may regularize expenditure from the A.R. Department and Finance Department on deploying of contractual staff and other similar cases may also review under intimation to audit

19
PARA NO. 10

(Audit Memo No. 15)

Dated: 05.08.2020

26/15/20

Subject: - Non imposition of penalty on account of delay in completion of works of the Division.

PWD division is a maintenance division and follows the provisions of the CPWD Manuals 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 works. An evaluation of the level of compliance with these provisions indicated the following observations: -

As per CPWD Manual Section 29.1(1) at the time of issuing NIT for a particular work, the Engineer-in-charge should specify the time allowed for completion of the work in consistency with the magnitude and urgency of the work and as per Section 29.1(2), the time allowed for carrying out the work as entered in the contract shall be strictly observed by the Contractor. Section 29.1(3) further specifies that the work shall throughout the stipulated period of the contract be proceeded with all due diligence (time being deemed to be the essence of the contract) on the part of the Contractor. The tender accepting authority shall review the work each month with all the concerned disciplines including the contractor.

In accordance with Clause 5 of General Condition of Contracts provides that "The time allowed for execution of the Works as specified in the Schedule "F" or the extended time in accordance with these conditions shall be the essence of the Contract. The execution of the works shall commence from such time period as mentioned in schedule "F" or from the date of handing over of the site, whichever is later. If the Contractor commits default in commencing the execution of the work as aforesaid, Government shall without prejudice to any other right or remedy available in law, be at liberty to forfeit the Performance Guarantee, absolutely. Further, as per Clause 2 of the General Conditions of contract, if the contractor fails to maintain the progress of work as stipulated in the Clause 5, he is liable to pay compensation for the delay @1.5% per month of delay to be computed on per day basis, calculated on the tendered value of work. The total amount of compensation for delay to be paid under this condition shall not exceed 10% of the tendered value of work which is recoverable from the contractor for delay in completion of work.

Audit is of the view that lack of proper monitoring and poor planning of work has resulted in the delay of completion of work as shown in the table given below as examples of delay in completion of works. This shows that the division has adopted a very casual approach in respect of timely completion of their work. Some of the instances are given below:-

S No.	Agreement No.	Date of start	Date of completion as per agreement	Actual date of completion	Delay
1	51/EE/BPDB-221(N)/2016-17	30.06.2016	29.08.2016	08.02.2017	5 months and 11 days
2	58/EE/BPDB-221(N)/2016-17	12.07.2016	11.09.2016	11.03.2017	6 months and 1 day
3.	19/EE/BPDB-221(N)/2017-18	07.08.2017	06.10.2017	25.04.2018	6 months 20 days
4.	33/EE/BPDB-221(N)/2018-19	20.09.2018	19.11.2018	31.07.2019	8 months and 13days
5.	08/EE/BPDB-221(N)/2018-19	06.07.2018	05.11.2018	05.10.2019	11 months 1 day
6.	25/EE/BPDB-221(N)/2018-19	06.08.2018	05.12.2018	05.10.2019	10 months and 1 day

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As per CPWD Works Manual which stipulates that the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor and work should be proceeded with all due diligence on the part of the contractor throughout the stipulated period of the contract (time being deemed to be the essence of the contract).

The slow progress of works should have been looked into and necessary steps would have been taken up 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 contractor, penalty for late completion of work be imposed as per terms and conditions of the agreement. Neither the Hindrance Register, Inspection Register, nor approval of EOT from competent authority provided to audit. In the absence of these documents, the audit party has not ascertained whether the EOT granted to Contractor is as per the terms & conditions of the agreement.

Necessary steps may be taken for imposition of the penalty as per terms and conditions from the concerned contractors after due verification of facts and figures at the level of HOO/DDO. The other similar cases may also be reviewed under intimation to audit.

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PARA NO. 11

(Audit Memo No. 16 Dated :05.08.2020)

Subject: - Hiring of vehicles through work under during the period 2016-2019.

As per the existing delegation order No.8/3/2010-AC/usfa/41-44, dated 12.03.2015, issued by Finance Department, Administrative Secretaries have full powers to incur expenditure in respect of hiring of vehicles subject to the following conditions: -

- (a) That for each vehicle expenditure should not exceed Rs.35,000/- (Rupees Thirty-Five thousand only) per vehicle per month for Non-AC vehicles and Rs.45,000/- (Rupees Forty five thousand only) per vehicle per month for AC vehicles; and
- (b) That prior approval for the number of vehicles to be hired should be obtained from Finance Department at the beginning of the financial year.

The existing instructions issued by Government of NCT of Delhi, vide Finance (Budget) Department's order No.F.14(9)/99-Fin.(B), dated May 5, 2000 on the subject. Prescribe that only the officers who are working in the revised pay structure of PB-4: Rs.37400-67000 + Grade Pay-Rs.10,000/- and above are entitled to staff cars and officers availing the facility of staff car are not entitled to transport allowance.

In case the department wants to hire vehicles for non-entitled officers in view of functional requirements, the department shall seek the prior approval of FD with proper justification. The departments shall ensure that the officers, who are allotted the hired vehicles, do not draw transport allowance.

During the course of audit, it has been observed that EE(C) (East), Health, GTB Hospital Complex, B-221(N),(previously M- 223) GTB Complex, Shahdara, Delhi has hired/hiring vehicles for Executive Engineer/Assistant Engineer of the Division without approval of Finance Department, Govt. of NCT of Delhi, the detail of which is as under:-

S.No	Agreement Number & Name of Work	Contractor Name	Estimated Cost(Rs.)	Tender Cost/Amt. Paid(Rs.)
1.	1/EE/BPD/B-221(N)/2016-17 A/R & M/o GTBH, Shahdara, Delhi during 2016-17(SH: Pdg. of vehicle on hire charges basis for official purpose)	Sh. Jitender	191000	188400

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2.	11/EE/BPD/B-221(N)/2016-17 A/R & M/o GTBH, Shahdara, Delhi during 2016-17(SH: Pdg. of vehicle on hire charges basis for official purpose)	M/s Engineers	PVCON	169500	168500	(23)
3.	03/EE/BPD/B-221(N)/2017-18 A/R & M/o GTBH, Shahdara, Delhi during 2016-17(SH: Pdg. of vehicle on hire charges basis for official purpose)	Sh. Ahmed	Shamshad	-----	172500	
4.	04/EE/BPD/B-221(N)/2017-18 A/R & M/o GTBH, Shahdara, Delhi during 2016-17(SH: Pdg. of vehicle on hire charges basis for official purpose)	Sh. Ahmed	Shamshad	-----	172500	
5.	04/EE/BPD/B-221(N)/2018-19 A/R & M/o GTBH, Shahdara, Delhi during 2016-17(SH: Pdg. of vehicle on hire charges basis for official purpose)	Sh. Ahmed	Shamshad	172000	171750	
	Total			532500	873650	

The Executive Engineer and Assistant Engineer are working in this division have been drawing the pay below PB-4 Rs.37400-67000 + Grade pay Rs.10,000/-. As per above said order, these officers come under non-entitled category. The division has not mentioned in their Notice Inviting Quotation which type of vehicle is required i.e. AC or Non AC for hiring of taxi.

From the scrutiny of supporting documents attached with the bills, it has been observed that the following conditions have not been observed before the release of the payments:-

- 1) The division has not followed provision of GFR-2017 and also GeM process under rule 149 of GFR-2017
- 2) No details of the vehicles along with photocopy of the RC/fitness, Insurance, pollution certificate and permit is not found in the file/final bill.
- 3) The GPS device report is not found in the file.
- 4) The division has not followed the office order dated 24.08.2018 issued by GAD (Care taking) branch.
- 5) As per terms & conditions, the driver should have valid driving license and the vehicle should be registered with the concerned authority of Central/State Govt. A certificate to this effect should be provided. But no relevant documents found in the file/bills.

The expenditure may be got regularized from Finance Department along with the review of similar types of other cases during the audit period 2016-2019 under intimation to Audit.

2.	11/EE/BPD/B-221(N)/2016-17 A/R & M/o GTBH, Shahdara, Delhi during 2016-17(SH: Pdg. of vehicle on hire charges basis for official purpose)	M/s PVCON Engineers	169500	168500	22
3.	03/EE/BPD/B-221(N)/2017-18 A/R & M/o GTBH, Shahdara, Delhi during 2016-17(SH: Pdg. of vehicle on hire charges basis for official purpose)	Sh. Shamshad Ahmed	-----	172500	
4.	04/EE/BPD/B-221(N)/2017-18 A/R & M/o GTBH, Shahdara, Delhi during 2016-17(SH: Pdg. of vehicle on hire charges basis for official purpose)	Sh. Shamshad Ahmed	-----	172500	
5.	04/EE/BPD/B-221(N)/2018-19 A/R & M/o GTBH, Shahdara, Delhi during 2016-17(SH: Pdg. of vehicle on hire charges basis for official purpose)	Sh. Shamshad Ahmed	172000	171750	
	Total		532500	873650	

The Executive Engineer and Assistant Engineer are working in this division have been drawing the pay below PB-4 Rs.37400-67000 + Grade pay Rs.10,000/-. As per above said order, these officers come under non entitled category. The division has not mentioned in their Notice Inviting Quotation which type of vehicle is required i.e. AC or Non AC for hiring of taxi.

From the scrutiny of supporting documents attached with the bills, it has been observed that the following conditions have not been observed before the release of the payments:-

- 1) The division has not followed provision of GFR-2017 and also GeM process under rule 149 of GFI 2017
- 2) No details of the vehicles along with photocopy of the RC/fitness, Insurance, pollution certificate and permit is not found in the file/final bill.
- 3) The GPS device report is not found in the file.
- 4) The division has not followed the office order dated 24.08.2018 issued by GAD (Care taking) branch.
- 5) As per terms & conditions, the driver should have valid driving license and the vehicle should be registered with the concerned authority of Central/State Govt. A certificate to this effect should be provided. But no relevant documents found in the file/bills.

The expenditure may be got regularized from Finance Department along with the review of similar types of other cases during the audit period 2016-2019 under intimation to Audit.

21
11/2

PARA NO. 12

(Audit Memo 17

Dated: 05.08.2020)

Subject:- Recovery of GST amounting to Rs.8,312/-.

Section 51 of the CGST Act 2017 provides for deduction of tax by the Government Agencies (Deductor) or any other person to be notified in this regard, from the payment made or credited to the supplier (Deductee) of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees. The amount deducted as tax under this section shall be paid to the Government by deductor within ten days after the end of the month in which such deduction is made alongwith a return in FORM GSTR-7 giving the details of deductions and deductees. Further, the deductor has to issue a certificate to the deductee mentioning therein the contract value, rate of deduction, amount deducted etc. vide circular No.65/39/2018-DOR dated the 14th September, 2018 and the same order has been endorsed by Additional Commissioner, GST (State Tax), Department of Trade and Taxes, Vyapar Bhawan, Govt. of NCT of Delhi vide their letter No.F.3(201)/Policy-GST/2018/754 dated 28.09.2018. DDO are required to deduct tax at the rate of 1% for CGST and 1% for SGST (2% in case of IGST) at the time of payment to the supplier where the contract value exceeds 2.5 lakh. The amount deducted should be paid by 10th of the month succeeding in which deduction was made. DDO should also issue the certificate within five days from the date of deposit into government exchequer. The provision of TDS on GST are applicable from 01.10.2018 (Notification No.50/2018-Central Tax dtd.13.09.2018).

During the test check of voucher file , it has been observed that the division has not deducted GST at source at the rate mentioned above on payment made to the supplier of taxable goods or services where the contract value exceeds 2.5 lakh which results in recovery of Rs.8,312/-, the details of which is as under:-

S. No	C.V.No. Date	No.&	Vendor Name	Bill Amount (in Rs.)	Amt. to be recovered SGST @1% + CGST @1%	Remarks
1.	CV-112/ 26.02.2019		M/s.Harsh Height Pvt. Ltd.	204930	4099	The division has deducted GST at source Rs. 5,736/- on the voucher no. 113 whereas the same agency has been paid Rs. 2,04,930/- against voucher no. CV 112. Hence Rs.4,099/-is to be recovered from the agency as stated at Col. No.5.

2.	CV-07/ 07.03.2019	M/s. Kanwar sons Infra Art pvt. Ltd.	210661	4213	The division has deducted GST at source Rs. 10479/- on the voucher no. 1dt.01-11-2018 whereas the same agency has been paid Rs. 2,10,666/- against voucher no. CV 07. Hence Rs.4,213/- is to be recovered from the agency as
Total				8312	

HOD/DDO may recover the amount of Rs.8,312/- from vendors and be deposited into Government Account under intimation to audit. Other similar cases may also be reviewed under intimation to audit.

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PARA NO. 13

(Letter No. 03 dated 25.07.2020)

Sub. : Non Verification of Remittance during the Audit Period 2016-2019

During the test check of deposit /remittances of Challan it has been observed that some of the challans have not been verified by the concern PAO. Details is given below :-

S.No.	Challan No.	Dated	Amount	Head	Remarks
1.	NIL	019.04.2016	25,052	8782	
2.	NIL	04.08.2016	20,540	8782	

The Executive Engineer may take action to verify the above mentioned challans from concern PAO under intimation to audit. Other similar type of cases may also be reviewed at your level.

✓

(19) a/c

18
8/c
ARA NO. 14
(Audit Memo No. 14)

Dated :05.08.2020)

Subject: -Non-production of records/maintenance of records.

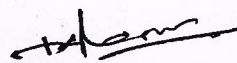
Following records have not yet been produced for scrutiny of Audit:

1. Unserviceable/Condemnation stock record
2. Telephone/Water/Electricity Register
3. Technical sanction issue registers.
4. NIT Registers/Hindrance Register
5. List of Consultancy works awarded.
6. List of works completed but final bill not paid
7. List of works closed/fore closed/rescind
8. List of works awarded but not completed.
9. Consumable and Non Consumable Stock Register

2007to 2009

1. Bill Register
2. Log Book
3. File regarding living of vehicle
4. Details of daily wages/contract basis employees
5. Dismantle Register
6. Hindrance Register
7. Register of dead stock/unserviceable
8. M.B. review Register
9. M.B. stock & issue register
10. M.B. Book No. 996,771,989,1017,1016,982 of 2007-08 & 995,942,1066,1004,1016 of 2008-09
11. Contingence register
12. Price store lodges and stock Accounts.
13. Transfer entry book
14. Details of Machinery & Equipment
15. Material at site accounts
16. Goods Receipts sheet
17. Broad sheet of GPF Class-IV

The above record may be shown to next audit


(DEEPAK KR. SHARMA)
IAO, Audit Party No. XXIV

Subject :- Improper maintenance of Pay Bill Registers.

During the test check of the PBRs maintained by the EE(C) (East), Health, GTB Hospital Complex, B-221(N), (previously M- 223), GTB Complex, Shahdara, Delhi for the Audit period 2016-2019, following irregularities have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBRs on the first page which is also required to be countersigned by the DDO.
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 the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No. etc. and Govt. accommodation 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. GAR-18, Abstract of Pay bill is not prepared during the audit period 2016-2019.
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.
6. Cutting / Overwriting is strictly prohibited in the official record but it has been found to the contrary.
7. Bill No. And date has not been mentioned in the PBR.

Necessary steps should be taken to avoid the above discrepancies and be shown to next audit

TAN NO.02

(Audit Memo No. 04

Dated: 27.07.2020)

Subject: - Delay in deposit of Labour Cess amounting to Rs. 5830839/-

As per Govt. of NCT of Delhi's order No.17(10)/BOCW/PG/Lab./05/207 dated 16.08.2005, all Govt. department, Public Undertaking and other Govt. Bodies carrying out any building or other construction work shall deduct mandatory 1 % of the amount of cost payment from the contractors. Such amount as are deducted from the contractors' bill shall be remitted by way of A/C Payee Cheque, in favour of the Delhi Building and Construction Workers Welfare Board within 30 days from making such payment.

During test check of the Cash Book of the division, it is revealed that there is prevailing system existed in the division not to deposit the amount of labour cess in stipulated time. It was, however, noticed that the labour cess deducted from the bills of various agencies/contractor during the period from April, 2016 to March, 2019 were not deposited on monthly basis. However, accumulated amount of more than six months labour cess was deposited in one go by the division which is a clear violation of Building and other Construction Workers Welfare Cess Rules, 1998 which are detailed as under: -

Sr.No.	Date	CV No.	Period	Amount (in Rs.)	Delay
1	25.04.2016	80	01.01.2016 to 31.03.2016	509248	More than 3 months for March, 2016 & more than 1 month for Feb, 2016
2	23.12.2016	33	01.07. 2016 to 30.09.2016	672716	More than 5 months for July,2016,more than 4 months for Aug, 2016 & more than 2 months for Sep, 2016.
3	17.02.2017	48	01.10.2016 to 31.12.2016	231144	More than 4 months for Oct, 2016, more than 3 months for Nov, 2016 & more than 2 months for Dec, 2016.
4	07.06.2017	19	01.01.2017 to 03.2017	903557	More than 5 months for Jan, 2016, more than 4 months for Feb, 2017, more than 3 months for March,2017.
5	18.07.2017	37	01.04.2017 to 30.06.2017	172399	More than 2 months for April, 2017 & more than 1 month for May, 2017

✓

6	13.02.2018	13	01.07.2017 to 30.09.2017	79503	More than 6 months for July, 2017, more than 5 months for Aug, 2017 & more than 4 months for Sep, 2017
7	04.06.2018	33	10.2017 to 03.2018	887033	More than 7 months for Oct, 2017, more than 6 months for Nov, 2017, more than 5 months for Dec,2017, more than 4 months for Jan, 2018, more than 3 months for Feb,2018 & more than 2 months for March,,2018
8	16.11.2018	51	01.04.2018 to 31.08.2018	452267	More than 7 months for April ,2018. More than 6 months or May 2018, more than 5 months for June 2018, more than 4 months for July 2018 & more than 3 month for August 2018
9	29.03.2019	119	09.2018 to 01. 2019	1922972	More than 6 months for Sep,2018, more than 5 months for Oct, 2018, more than 4 months for Nov, 2018, more than 3 months for Dec, 2018, more than 2 months for Jan,2019
TOTAL				5830839	

Necessary steps should be taken to avoid the above discrepancies and be shown to next audit

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TAN NO. 03

14
A/c

(Audit Memo. No.08 Dated: 30.07.2020)

(A) Subject:-Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants and verification of Service from concerned PAO.

On perusal of Service Book of the staff of Office of the EE(C) (East), Health, GTB Hospital Complex, B-221(N), (previously M- 223), GTB Complex, Shahdara, Delhi for the Audit period 2016-19, it has been found that entry of Aadhaar Number is not made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has been advised further that detail of Aadhaar Number of employee in pension papers of the retirees should invariably be made so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.

(B) Improper maintenance of S/Books:

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

(1) 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.

(2) 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.

(3) GPF No. not recorded:

GPF No. has not been recorded in several cases.

(4) Photo not pasted/attested by HOO

In some of the service books, the Photographs are either not pasted or attested on the front page of the Service Book which should have been attested by Head of Office.

(5) Signature of Govt. servant is required at the time of annual increment

At the time of grant of annual increment, the signature of Govt. servant at column no. 8 is required to be taken. But none of the service books shown to the audit team has the signature of the Govt. servant.



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

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

Details of Staff whose retirement is within 5 years and completed 18 years of service

S. No.	Name & Design. Of the officer (Sh.....)	DOB	Date of Appointment	Date of Retirement
1.	OM PAL SINGH, BELDAR	01.08.1963	19.02.1993	31.07.2023
2.	RAJ PAL SINGH, BELDAR	21.07.1962	14.12.1992	31.12.2022
3.	DEEP CHAND, BELDAR	01.01.1963	25.10.1994	31.12.2023
4.	SATTAR ALI, BELDAR	12.11.1964	07.04.1993	30.11.2024
5	MANZUR ALI, BELDAR	01.11.1964	10.10.1994	31.10.2024

Necessary steps should be taken to avoid the above discrepancies and be shown to next audit



TAN NO. 04

(Audit Memo No. 11

Dated:31.07.2020)

12
2/e

Sub: Unrealistic Estimates.

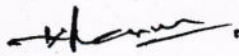
During the test check of records of The EE(C) (East), Health,GTB Hospital Complex, B-221(N),(previously M- 223) GTB Complex, Shahdara, Delhi for the period 2016-17 to 2018-19, it has been noticed that there are huge variation between the estimates and the tendered amount. A few instances are as under:

Sr. No.	Agreement No.	Name of work	Estimated Amount (In Rs.)	Tendered Amount (In Rs.)	Variation in %age
1.	23/Bpd/B-221N/2016-17	AR&M/O Residential campus in GTBH during 2016-17(SH: Repair & finishing of stair case of A,B,C,D type Qtrs)	2968713	953551	(-)67.88
2.	29/Bpd/B-221N/2016-17	AR&M/O N/R building OT block of GTBH Shahdara during 2016-17(SH: Cleaning of drain)	268699	101837	(-)62.10
3.	36(Part-II) /Bpd/B-221N/2016-17	AR&M/O N/R building Wards & UCMS college block at GTBH Shahdara during 2016-17(SH: Supply of materials for day to day work for subdivision HE-I & HE-II)	92290	34414	(-)62.68
	60/Bpd/B-221N/2016-17	AR&M/O Residential campus in GTBH, Shahdara during 2016-17(SH: Cleaning of Sewer Line, drainage & Mainhole,etc)	125553	314669	(-)60.10
	96/Bpd/B-221N/2016-17	AR & MO Dr. Hedgewar Arogyan Sansthan at KKD Delhi during 2016-17(SH: Internal & External finishing work)	2258927	675193	(-).70.11
31	30/EE/BPDB-221N/2017-18/02417	Provision of Modular furnitures of low height partitions in newly relocated officers chambers at 4 th floor in Drug Control Deptt. In DHS bldg. KKD	2352109	929930	(-)60.46
48	47/EE/BPDB-221N/2017-18	AR & MO Jag ravesh Chandra Hospital Shastri Park, East Delhi during 2017-18(SH: Internal & External finishing work)	1200713	408362	(-)65.99
	13/Bpd/B-221N/2018-19	AR&MO Residential campus in GTBH, Shahdara during 2018-19(SH: Providing and stone wall lining on compound wall at community centre)	1701864	646879	(-)61.99
	14/Bpd/B-221N/2018-19	AR&MO Residential campus in GTBH, Shahdara during 2018-19(SH: External Plastering & finishing in C-Type Qtrs.)	1701864	646879	(-)61.99

11/12

10.	17/Bpd/B-221N/2018-19	AR & MO Dr. Hedgewar Arogyan Sansthan at KKD Delhi during 2016-17(SH: Internal & External finishing work)	2213641	710579	(-)67.90
11.	19/Bpd/B-221(N)/2018-19	AR&MO Residential campus in GTBH, Shahdara during 2018-19(SH: External finishing in Hostels)	1419171	411702	(-)70.99
12.	23/Bpd/B-221(N)/2018-19	AR & MO N/R Building under sub division HE-I at GTBH, East Delhi during 2018-19(SH: Internal & External finishing work of OT Block, 500 bedded MCH Gynae OPD Dharamshala Building, Trauma Ward, School & pump HUse)	2832241	673790	(-)76.21
13.	31/Bpd/B-221(N)/2018-19	Cleaning of Sewer Line manholes, storm water drain & harvesting Rajiv Gandhi Super Speciality Hospital, Tahir pur.	632627	235590	(-)62.76
14.	39/Bpd/B-221(N)/2018-19	AR&MO Residential campus in GTBH, Shahdara during 2018-19(SH: Making habitable Qtrs on change of tenancy and others day to day maintenance works in residential Qtrs & Hostel)	1108407	443474	(-)59.99
15.	40/Bpd/B-221(N)/2018-19	AR&MO Residential campus in GTBH, Shahdara during 2018-19(SH: Interior finishing in Hostels)	1823538 7	417590	(-)77.10

The above details of work awarded much below the estimated cost which shows that estimates were prepared casually & no proper attention was given to make estimates more realistic basis. Efforts should be made to take immediate steps to prepare the estimates as per rules under intimation to audit.


(DEEPAK KR. SHARMA)
IAO, PARTY NO.24

Part-II

Current Audit Report 2019-23

During the course of current audit, 09 audit memos were issued including 01 record memo, highlighting various irregularities with recovery of Rs. 150057/- as per reply provided by the Unit, 09 memo have been converted into 05 TAN and 04 Para (NPR) incorporated in the current audit report as Part-II with an outstanding recovery of Rs. 150057/-

Details of current recovery:-

Memo No.	Amount pointed out	Amount recovered	Amount dropped on the basis of reply	Balance	Remarks
9	150057	-	-	150057	

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PART II
CURRENT AUDIT REPORT
(2019-2023)

PARA 01:- (Ref. Memo No. 03 Dated 29/05/2023)

Sub : Non revalidation of FDR.

During the course of audit of Valuable Register maintained in PWD Division, B-221 (N), it has been observed that the validity of a number of FDR, submitted by contractors, has already been expired and the Division has not made any efforts to get these FDR revalidated as per detail given here under. 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 PG has been fulfilled.

Sl. No.	Sl. No of valuable Register	Name of agency	No. of FDR	Amount of Valuable FDR	Date of expiry of validity of FDR
1.	1924	M/s M.N. Construction	0862814	7000	27.08.2022
2.	1942	Shamshad Ahmed	219093	12550	27.10.2022
3.	1945	Sh. Krishan Azad	350081	6400	11.05.2022
4.	1946	Sh. Krishan Azad	751768	13879	23.07.2022
5.	1958	M/s Om Builders	427382	125500	24.12.2022
6.	1962	Sh. Mohd Wazid	427337	8100	18.06.2022
7.	1963	Sh. Sanendra Kumar	239477	35000	04.01.2023
8.	1865	Sh. D. K. Goyal	631187	67100	17.03.2022
9.	1967	Sh. Nasimuddin	635868	31100	10.07.2022
10.	1971	Sh. Shamshad Ahmed	286985	16000	15.02.2023
11.	1885	M/s Star Security placement Services	605141	17500	10.08.2022
12.	1988	Sh. Lakhi Project	171518	4900	18.11.2022

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

PARA 02:- (Ref. Memo No. 08 Dated 05/06/2023)

Sub: Releasing of irregular payment on account of non-approval of Deviation Statement.

During the test check of B-221 (N), it has been noticed that the following payment were made without the approval of Deviation Statement from Competent Authority.

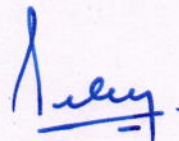
Sr. No.	Name of work	Agreement no.	Date of final payment	Deviation Amount	Amount withheld	Remarks
	2019-2020					
3	Renovation of Room No. 113, 116 & 118 in Department of Physiology of University College of Medical Science College GTB Hospital, Shahdara, Delhi. (Composite work of civil & Electrical)	21/EE/ BPD B-221(N) /2019-20	22.12.2022	223782	Rs. 8219/-	

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4	Renovation of exterior of O.T. Block by replacement of steel window with aluminum window in GTB Hospital, Shahdara, Delhi.	13/EE/ BPD B-221(N) /2019-20	26.06.2021	3459856	Rs. 61218/-	
	2020-2021					
6	Construction of Compound Wall and other essential works in New MGPS at GTB Hospital, Shahdara, Delhi.	03/EE/ BPD B-221(N) /2020-21	25.02.2021	2072111	Rs. 300000/-	
8	Extensive Repair and Strengthening of damaged RCC beam, Projections and vertical fins at External face of OPD and casualty Block, GTB Hospital, Shahdara, Delhi.	13/EE/ BPD B-221(N) /2020-21	29.06.2022	1719564	Rs. 300000/-	
	2021-2022					
14	Construction of boundary wall with brick work and M.S. steel railing for 'E' Type Quarters at Gur Teg Bahadur Hospital, shahdara, Delhi. (SH: Up-gradation of footpath and road / taxi Tracks all around E-Type Qtr and SRH.) {Balance work}	22/EE/ BPD B-221(N) /2021-22	06.06.2022	68776	20000/-	
15	Provision of separate cooking and washing area and renovation of staff canteen in UCMS College, GTB Hospital Shahdara Delhi.	16/EE/ BPD B-221(N) /2021-22	29.06.2022	296007	Rs. 10443/-	
	2022-23					
20	Waterproofing treatment on Roof of DOT Centre, Dharamshala Building at GTB Hospital, Shahdara, Delhi.	22/EE/ BPD B-221(N) /2022-23	31.03.2023	90789	Rs. 12999/-	

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



7

PARA 03:- (Ref. Memo No. 09 Dated 05/06/2023)

Sub: Irregular payment of Rs.1,50,057/-in violationof conditions of contract.

As per clause 12 of General Conditions of Contract" The Engineer-in-charge shall have power (i) to make alteration in, omission from, addition to, or substitutions for the original specifications, drawings, designs, designs and instructions that may appear to him to be necessary or advisable during the progress of the work, and (ii) to omit a part of the works in case of non-availability of apportion of the site or for any other reasons and the contractor shall be bound to carry out the works in accordance with any instructions given to him in writing signed by the Engineer-in-charge and such alterations, omissions, additions or substitutions shall form part of the contract as if originally provided therein and any altered, additional or substituted work which the contractor may be directed to do in the manner specified above as part of the work, shall be carried out by the contractor on the same conditions in all respects including price on which he agreed to do the main work except as hereafter provided". The completion cost of any agreement for Maintenance works including works of up-gradation, aesthetic, special repair, addition/alteration shall not exceed 1.25 times of Tendered amount.

The test check of the records revealed that the Division has not followed the above provision and paid to the contractor over and above 1.25 times of the tendered amount as detailed below:

S. No.	Agreement No.	Estimated Cost	Tendered Cost	Final bill amount	1.25 times of tendered amount	Irregular payment made
1	19/EE/BPD-B221(N)/2021-22	Rs. 6865826/-	Rs. 4604223/-	Rs. 5779398/-	Rs. 5755279/-	Rs. 24119/-
2	53/EE/BPD-B221(N)/2021-22	Rs. 1028958/-	Rs. 524871/-	Rs. 782027/-	Rs. 656089/-	Rs. 125938/-
Total						Rs. 150057/-

It is evident from the above table that the Division has made payments over and above the 1.25 times of the tendered amount for the above maintenance work which was in violation of the above clause. This has resulted in irregular payment of **Rs. 1,50,057/-** to the contractors.


Hence, recovery of **Rs. 1,50,057/-** May be made from the contractors after due verification of facts and figures at the level of HOO/DDO. The other similar cases any also be reviewed if any, and the recoveries be made accordingly under intimation to audit.

[Handwritten Signature]

PARA 04:- (Dated 28/02/2023)
Sub: Non- Production of Records

1. Medical reimbursement register
2. Tuition fee register
3. Income tax rebate certificate
4. Contingency register
5. Telephone register
6. Register of un-disbursed amount
7. Packing material/ container stock register
8. Property register
9. Purchase files
10. AMC/ CMC files
11. Contingency bill register
12. List of unserviceable/condemned items
13. Liveries A/c.
14. Valuable Register
15. Stock register
16. Deviation register
17. Purchase files/Tender file
18. Contingency Register along with vouchers bills

The above mentioned record may be shown to the next audit.


(PANKAJ NARANG)
IAO/AO
Audit Party No. VI

PART III
TEST AUDIT NOTE
(2019-2023)

TAN.01:- (Ref: Audit Memo No.02 dated 25/05/2023)

Sub:- Non-Maintenance of Pay Bill Register.

During the test check of Pay Bill Register of office of **EE (C) health, GTB complex, Shahdara Delhi, (DDO,B-221)** for the Period 2019-20 to 2022-23 the following shortcomings have been noticed:

1. The Page counting certificate is not recorded/not signed in the PBRs.
2. The mandatory information/details of employees such as Basic pay, Grade Pay, Pay level, Date of increment, Details of govt. accommodation, GPF/PRAN Numbers etc. are required to be recorded on the upper left side of each page in the PBRs which are not found completely filled in.
3. Monthly entries of Pay and Allowances entered in the PBRs have not been signed by DDO.
4. Total of each column is also required to be entered in the last line of each page (at the bottom) for the purpose of calculation of Income Tax of the respective years, which is not done.
5. Pay Level is not mentioned in the PBR that is required in 7th CPC.
6. Cuttings and over writings have also not been attested by any competent authority.
7. Amount of arrear of 7th CPC pay fixation not mentioned in the PBR.
8. Aadhar no. of employees are not mentioned in the PBR.

Necessary action may be taken to rectify the shortcomings and shown to next audit.

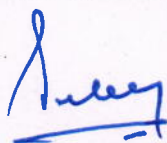


TAN.02:- (Ref: Audit Memo No.04 dated 29/05/2023)

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

Test check of Agreement register of PWD Division B-221 (N) revealed that progress of some of the works during the audit period was very slow and missed the stipulated date of completion by 02 to 16 months. Details of some of the works are given below for reference:-

Sl. No.	Name of the work	Name of the contractor	Stipulated date of start	Stipulated date of completion	Actual Date of Completion	Delay in Months (approx.)
1.	Various work for the improvement of Jag Prवेश Chandra Hospital Shastri Park Delhi. (SH:- Providing & Fixing S.S. grating, profile Sheet roofing for transformer room, kota stone slab for DG set, curtains signages & repair works.)	Mohd Arif	14.04.2019	13.06.2018	05.11.2019	16
2.	Providing and Fixing Fastrack curtain system and urgent repair work at various locations in MCH block in GTB hospital Shahdara Delhi..	Sh. Sanendra Kumar	22.04.2019	21.06.2019	13.05.2020	11
3.	Raising of Footpath and providing M.S. Railing along with central park & DSCI at GTB Hospital Shahdara Delhi.	Sh. Shamshad Ahmed	06.12.2019	05.01.2020	30.07.2020	07
4.	A/R & M/O Residential Campus GTB Hospital, Shahdara, Delhi. (SH:- Urgent Repairing of damaged/ busted water pipe line toilet of New Boys, Old Boys and JRD Hostel in residential campus at GTBH.)	Sh. Rajesh Sethi	11.03.2021	10.04.2021	07.10.2021	06
5.	Up-gradation of Rain Water Harvesting and provision of separation of collected rain water from roof and paved area as per Delhi Jal Board Guideline at Dr. Hedgewar Arogya Sansthan Karkardooma, Delhi.	Sh. Ram Pal Singh	24.02.2020	23.04.2020	25.02.2021	10
6.	Mechanized cleaning of Underground and Overhead R.C.C./ P.V.C., water storage tanks at Rajiv Gandhi Super Specialty Hospital, Tahirpur, Delhi.)	M/s Bharat Const. & Tank Cleaner	05.07.2020	04.07.2021	04.10.2021	03
7.	A/R & M/O ward block & college block at GTB Hospital, Shahdara Delhi. Dg. 2021-22. (SH:- Water Proofing treatment on roof of Mortuary block and PAO-VIII at GTBH on Urgent basis.)	Sh. Shamshad Ahmed	19.08.2021	18.09.2021	27.11.2021	02



8.	Renovation of FNA OPD (Room No. 130) 1st floor at GTB Hospital Shahdara Delhi.	M/s Om Builders	07.01.2022	06.02.2022	05.08.2022	06
9.	A/R & M/O to N/R building at GTB Hospital, Shahdara Delhi. dg. 2021-22. (SH:- Water proofing treatment on roof of OPD block at GTBH on urgent basis.)	M/s Malhi Construction	11.11.2021	10.12.2021	04.04.2022	04
10.	A/R & M/O to N/R Building GTB Hospital, Shahdara, Delhi dg. 2020-21 (SH:- Development of road & Road side foothpath from Gate No.1 to Dharamshala Building under Sub Divn. HE-1.)	Sh. Krishan Azad	22.04.2021	21.05.2021	27.10.2021	05

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

**TAN.03:- (Ref: Audit Memo No.05 dated 30/05/2023)
Sub: Unrealistic Estimates.**

During the test check of records of office of Executive Engineer, PWD Division B-221 (N), (East) Health, GTB Hospital Complex, Delhi, for the period 2019-20 to 2020-21, it has been noticed that there is huge variation between the estimates and the tendered amount. A few instances are as under:

Sr. No.	Sr. No. of Agreement Register	Name of work	Estimated Amount (In Rs.)	Tendered Amount (In Rs.)	Variation in %age
2019-20					
1.	10	A/R & M/O Jagpravesh Chandra Hospital, Shastri Park, Lal Bahadur Shastri Hospital, Khichripur, Chacha Nehru Bal Chikitsalaya, Geeta Colony, Dr. Hedgewar Arogya Sansthan, Karkardooma, Aam Admi Polyclinic, Kanti Nagar & Delhi Govt. Dispensaries, Delhi. dg. 2019-20. (SH:- Mechanized cleaning of Underground & Overhead RCC/ PVC water storage tanks of all Hospitals DGD Buildings Under Sub-Division HE-4, HE-5 & HE-6, Civil Health Maintenance Division (East).	4563515	4546682	(-)0.37
2.	33	Renovation of I.C.U. at Block in GTB Hospital Shahdara Delhi.	2835237	1556262	(-)45.11
2020-21					
3.	17	A/R & M/O to ward block & collage block at GTB Hospital, Shahdara, Delhi. dg. 2020-21. (SH:- Water proofing treatment on roof of general store and substation-3 at GTB on urgent basis.)	1046722	796765	(-)23.88

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4.	22	A/R & M/O to residential campus at GTB Hospital, Shahdara, Delhi. dg. 2020-21 (SH:- Essential repair of adjoining areas and compound wall in residential campus at GTB Hospital)	1725253	759284	(-)55.99
	2021-22				
5.	01	Providing and laying cement concrete interlocking paver block in between the various blocks of Residential Qtrs. Guru Teg Bahadur Hospital, Shahdara, Delhi.	2495082	1047934	(-)58.00
6.	03	A/R & M/O Residential campus in GTB Hospital, Shahdara, Delhi. dg. 2020-21. (SH:- Misc. Repairing and Civil work in Residential Campus.)	2294415	950117	(-)58.59
	2022-23				
7.	06	Repair of IHBAS side Impaired Wall from start of Girls hostel to end of Nurse hostel in residential campus, GTB Hospital, Shahdara, Delhi.	2392427	954578	(-)60.10
8.	11	Provision of Signages / marking of parking areas at various Locations of GTB Hospital, Shahdara, Delhi.	660315	280172	(-)57.57

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.04:- (Ref: Audit Memo No.06 dated 30/05/2023)

Sub: Physical Verification of Stock Register.

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

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

2) Verification of Consumables: A physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, shall be recorded in the stock register for appropriate action by the competent authority.

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

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

iii) Discrepancies, including, shortage, damages and unserviceable goods, if any identified during verification, shall immediately be brought to the notice of the competent authority for

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taking appropriate action in accordance with provision given in Rule 33 to38 and Rule 214.
Buffer Stock: Depending on the frequency of requirement.

TAN.05:- (Ref: Audit Memo No.07 dated 02/06/2023)
Sub: Performance / output of the Division.

PWD division B-221 (N) follows the provision of the CPWD manual and account code in the execution of its work. These manuals provide for exercise of various checks and control to ensure economy, efficiency and effectiveness in PWD Projects. An evaluation of the level of compliance with these provisions indicated the following observations:-

As per CPWD Manual Section 29.1(1) at the time of issuing NIT for a particular work the Engineer in Charge should specify the time allowed for completion of the work consistent with the magnitude and urgency of the work and as per 29.1(2) the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor. Section 29.1(3) further specified that the work shall throughout the stipulated period of the contract be proceeded with all due diligence (time being deemed to be in the essence of the contract) on the part of the Contractor. During the scrutiny of entries made in the Agreement registers for the period 2019-23 it has been observed that percentage of works completed within time in above divisions is very negligible as detailed below:

Period	Total no. of Agreement undertaken	Completed within stipulated / agreed time	Percentage of completed works within time
2019-20	43	27	16
2020-21	27	20	07
2021-22	60	33	27
2022-23	30	04	26

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

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



(PANKAJ NARANG)
IAO/AO
Audit Party No. VI