

80/e

**Directorate of audit  
Govt. of NCT of Delhi  
C-wing, 4<sup>th</sup> Level, Delhi Secretariat  
I.P.Estate, New Delhi-110 002**

**AUDIT REPORT of the Executive Engineer (Education), NW, (PWD, M-331) Dr.BSA Hospital Complex, Sec-6, Rohini, Delhi-110 085 for the period 2017-18 TO 2018-19**

**INTRODUCTION**

**AIMS AND OBJECTIVES**

**The Executive Engineer (Education), NW, (PWD, M-331) Dr.BSA Hospital Complex, Sec-6, Rohini, Delhi** is functioning as DDO for PWD Division Edu.(M) North-West (M-331). falls under the jurisdiction of the Chief Engineer (Projects), Education (Maintenance), 1<sup>st</sup> floor, MSO Bldg. & the Project Manager-III, Edu (M) PWD, Ring Road Bypass under flyover. Opp. IGI Stadium Gate No.9, IP Estate, Delhi and both the divisions are for the construction of SPS school buildings only.

**HOO/D.D.Os/CASHIERS**

The following officers have served as HOO/DDO/Cashier during 2017-18 to 2018-19

**Head of Office**

S.No	Name of Officer Sh./Smt.	Designation	Period
1	Krishna Pal	Executive Engineer	01.04.2017 to till date
<b>DDO</b>			
1	Krishna Pal	Executive Engineer	01.04.2017 to till date
<b>CASHIER</b>			
1.	Anil Bhola,	LDC	01.04.201to 27.07.2019
2	Sandeep Malik	LDC	28.07.2019 to till date

**Budget & Expenditure of the Circle for the period 2017-18 to 2018-19**

**(Amount in Crore)**

Year	Capital Head	
	Budget	Expenditure
2017-18	98.91	69.79
2018-19	129.42	94.19

79/c

**Vacancy Position :-**

Sl.No.	Group	Sanctioned Post	Filled Post	Vacant Post
1	A	1	1	0
2	B	16	12	4
3	C	10	10	0
	<b>Total</b>	<b>27</b>	<b>23</b>	<b>4</b>

**Statutory Audit: -**

Statutory audit of the Executive Engineer (Education), NW, (PWD, M-331) Dr.BSA Hospital Complex, Sec-6, Rohini, Delhi has been conducted by AG (Audit) Delhi up to March, 2017.

**Maintenance of Records:-**

The maintenance of record of Executive Engineer (Education), NW, (PWD, M-331) Dr.BSA Hospital Complex, Sec-6, Rohini, Delhi for the period 2017-18 to 2018-19 was found satisfactory subject to the observations made in the Current Audit Report and test audit note. However, during the period 2017-2019, the record was found maintained site wise instead of work wise due to which the intensive audit of vouchers/particular work could not be carried out during the short spell of allotted time period.

Further, the DDO ship of M-332 is also attached with the office of EE, North due to which the audit party found it difficult to sort out the vouchers pertaining to North out of consolidated record of vouchers. Further, it is also submitted that the post of Divisional Accountant in M-332 found vacant which is also a reason for poor management of records in the division office. Audit is of the view that no other division office should be attached for DDO ship with any of the division.

**Old Audit Reports & Recoveries -**

There were 26 audit paras outstanding in the previous Audit Report.

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras settled	Para Settled Nos.	
1.	1992-1994	06	03	1,6,14	03
	2006-2008	06	03	1,2,9	03
	2008-2014	10	04	4,5,8,9	06
	2014-2017	04	01	4	03
<b>TOTAL</b>		<b>26</b>	<b>11</b>	<b>11</b>	<b>15</b>

78/C

**Details of Old Recoveries**

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/Regularized	Balance
1	1992-1994	5	12412	0	12412
2	1992-1994	8	3740	0	3740
3	1992-1994	14	570	570	0
4	2006-2008	2	218	218	0
5	2006-2008	9	920	920	0
6	2008-2014	1	29315	0	29315
7	2008-2014	2	36061	0	36061
8	2008-2014	3	6368	0	6368
9	2008-2014	8	454	454	0
१०	2014-2017	1	455088	0	455088
१०	2014-2017	2	109143	0	109143
<b>TOTAL</b>			<b>654289</b>	<b>2162</b>	<b>652127</b>

**Current Audit Report :**

During the course of current audit, 23 memos (08 Record Memos, 15 audit memos and three letters one for remittance verification and one for old paras and one for sitting arrangement) have been issued to **Executive Engineer (Education), NW, (PWD, M-331) Dr.BSA Hospital Complex, Sec-6, Rohini, Delhi** for the period 2017-18 to 2018-19. Out of which 01 Audit Memo has been settled on spot and 14 observation Audit Memos have been converted into 10 Paras and 04 TANs.

**Details of Current Audit Recovery:-**

Memo No.	Para No.	Subject	Total Recoveries	Amount Recovered	Balance Outstanding
06	06	Hiring of vehicle	29984	0	29984
<b>Total</b>			<b>29984/-</b>	<b>0</b>	<b>29984/-</b>

Internal audit report has been prepared on the basis of information furnished and made available by the **Executive Engineer (Education), NW, (PWD, M-331) Dr.BSA Hospital Complex, Sec-6, Rohini, Delhi** for the period 2017-18 to 2018-19 The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

  
(DEEPAK KUMAR SHARMA)  
IAO, AUDIT PARTY NO. XXIV

PART-I  
OLD REPORT  
(1992-2017)

PART-I  
OLD OUTSTANDING PARAS

77/C

52/C

Prasad  
①

PARA NO. 1 (Ref. Memo No. 15)

148  
68/C

Non-Maintenance of Work Abstract/Register of Works

It has come to notice that the Div. is not maintaining the work abstract though the division undertook major project/works incurring loss of Rupees and making advances to the contractors and other agency by way of stores like cement, steel and other materials and payment of cash also.

Work abstract is an important document and should be maintained for each work showing the details of transactions made for every project/work as per CPWD code. It is by this document one can ascertain the expenses of the work and see the progressive expenditure of work.

At this it may please explain to audit why such an important documents has not maintained by this office till date.

In its absence, how the authority confirm the expenses of the work at each stage as required under statutory rules:

In view of the above audit is of the view that urgent steps for its maintenance be taken for all works and reason for its non-maintenance be intimated to audit.

Register of Works :- As per CPWD Code para 10.6.1(A) the permanent and collective records of the expenditure incurred in the division during a year on each work is the register of works. Para 10.6.3 instructs that the monthly account of each work on which there has been expenditure during the month should be initialed (with date) by the divisional officer in the column set apart for the purpose in token of his having been examined the entries and found correct.

Audit party was informed that the register as instructed above have never been maintained and its absence required detail explanation as to under which circumstances it happened. The register in question be prepared and shown to next audit party for verification.

PARA NO. 2 (REF. MEMO No. 15)

ARBITRATION CASES

The divisional officer was requested to provide detail of arbitration cases dealt during the audit period for review.

93

21/8/2019

SETTLED

51/C 76/C  
H/S

Income Tax

The statement of Income Tax for the year 1992-93, which  
have been checked and discrepancies so observed have been given  
below:-

Part 2  
1992-93  
PARAM No. 1 (1992-1994)

PS

Shri. S. Raju - The officer has been granted rebate of  
HBA for Rs. 10,000/- (Rupees ten thousand) as per  
rule. The maximum rebate on HBA is Rs. 10,000/-  
On scrutiny of the records, it has been found that the  
officer has repaid of HBA total of Rs. 7725/- in the whole  
year (i.e. Rs. 644/- per month) as per the PFR of the  
division. Therefore, the rebate on Rs. 7725/- would be  
given, but since the officer was DDO himself during the  
assessment year and it seems that the facts overlooked  
by him knowingly, the rebate hereby disallowed and suggested  
that the points be brought to the notice of higher authority  
and Income Tax Department and the same may be reviewed  
and the necessary action be taken.

Further observed that the officer has not  
submitted the necessary documents for the  
purpose of claiming the rebate. The  
same may be brought to the notice of  
higher authority and the same may be  
reviewed and the necessary action be  
taken.

Shri. P. K. Srinivas - The officer has  
submitted the necessary documents for the  
purpose of claiming the rebate. The  
same may be brought to the notice of  
higher authority and the same may be  
reviewed and the necessary action be  
taken.

The officer has submitted the necessary  
documents for the purpose of claiming  
the rebate. The same may be brought  
to the notice of higher authority and  
the same may be reviewed and the  
necessary action be taken.

75/c  
53/c  
63/c  
A-35  
(31)

(2)

4. Sh. Ashok Kumar, AE :- Rebate has been allowed of Rs. 3213/- towards L.I.C. but not documentary proof is found attached, which may be called now, otherwise a recovery of Rs. 518/- be made from him.

5. The Income Tax statements in respect of the following officers have not been produced to audit.

- a) ~~Sh. H.K. Sehgal, AE~~
- b) Sh. H.M. Mittal, AE
- c) P.L. Singh Chowhan, JE
- d) D.L. Nigral, JE
- e) J.K. Jain, AAO

93-94

1. Sh. P.K. Sehgal, AE :- The officer has contributed the GPF subscription @ Rs. 3000/- from the month 3/93 to and Rs. 4000/- from 12/93 to 2/94, where as his basic pay 11/93 pay in the month of 2/94 was Rs. 3300/-. Thus he has contributed more amount than his basic pay in the month of 2/94 and this has been done to avoid the income tax. Further observed that the officer has purchased N.S.S. of Rs. 10,000/- on 21/2/94. The income tax statement which might be filed by the officer with income tax deptt., copy of which be produced to audit and if not filed, the reason be explained to audit.

4. Sh. H.M. Mittal, AE :- The total income for the year comes to Rs. 74917/- instead of Rs. 70369/-, as calculated. The amount of increment arrear Rs. 148/- & arrear of HRA Rs. 4440/- have not been added in the income. The reason be explained to audit, and income tax of Rs. 1447/- be recovered from the officer under intimation to the audit. ....3/-

1447  
535  
3805  

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5490

134  
49/C 74/c  
30  
62/c

(3)

6. Sh. Bansraj, JE :- He has been allowed rebate of Rs. 3300/- towards L.I.C. No documentary proof shown attached which may be called now, otherwise a recovery of Rs. 538/- be made from him under intimation to the audit.

7. Sh. Ramu Mandal, Driver :- On scrutiny of the Income Tax statement of work charged staff, it has been observed that Shri Ramu Mandal, Driver has been paid Rs. 16521/- as OTA arrear in the financial year 1993-94. The amount first added in the statement and then deducted, the reason/explanation not shown to audit. Therefore, recovery of Rs. 3805/- be made from the employee under intimation to the audit.

82

Divisional Officer  
P.W.D. Divn. 26

( G.P. ARORA )  
I.A.O.

Directorate of Audit  
Party No.X

Memo/OB/74

~~PARAN 6~~ (Ref. memo 4)

~~Page 3~~

Dated ~~22/6/94~~

G.P.F. A/c ledger of Group 'D'

Page 3

48/c  
6/c  
135  
29  
73/c

During the scrutiny of the GPF ledger account of the group 'D' staff, it has been found that the ledger a/c has not been maintained properly, as no page counting certificate is found recorded at the first page of the ledger and no broadsheet was produced to audit. In the personal ledger a/c the following discrepancies have been observed and given below:

1. Sh. Dharamvir :- A cheque for Rs. 15545/- was forwarded by his previous employer, on 11/7/90 but this division has taken this amount in account on 92-93 instead of 90-91 which is irregular. His GPF a/c may be recasted upto date from April to March, interval of March to February the compliance be shown to next audit.
2. Sh. Ram Swroop, Daltory:- Shown his account has been transferred. The interest for the year 93-94 has been allowed Rs. 1430/- instead of Rs. 1301/-. The a/c may be recasted and compliance be shown to next audit.
3. Sh. Ram Govind Mehta:- His GPF account has been shown maintained w.e.f. 11/90 with subscription of Rs. 60/- and refund of advance Rs. 99/-. But it is not given as where from he has been transferred and, the transfer advice of the official has not been produced to audit.
4. The following official have been given advances/withdrawal from their account, but after scrutiny it has been revealed that there were no credit balance in their account and the authority competent has allowed them advance/withdrawal as minus credit, which is objectionable to audit and clarification to this effect be given to audit, otherwise it may be brought to the notice of higher authority and responsibility to be fixed.

21/8/2019

SETTLED

....2/-



437c 72/c  
1327 134  
60/c

1. The Rajpal, Peon 91-92.
2. Amarsingh, Daffory 92-93.
3. Ram Dayal, Baldar, 91-92.
4. Sh.Dharamvir, Chowkidar, 91-92, 92-93.

It has been further observed that the official has been transferred from the office and jointed the division, their transfer advice of GPF have not been sent to the employer where transferred nor efforts have been made to call their advices by the office, and their GPF accounts are being maintained from the date of joining:-

1. Sh. Chowkh Raj.
2. Sh. Dharamvir.
3. Sh. Ram Kalyan Mishra.
4. Sh. Rudra Prasad, Chowkidar.
5. Sh. Narendar Singh.
6. Naresh- he has been given advance of Rs. 10500/+ on 2/3/94 and taken into account the year 94-95 instead of 93-94 clarify to audit.
7. Sh. Rajender.
8. Sh. Ram Shanker Jha.
9. Sh. Brij Pal.
10. Sh. Ram Kumar.
11. Sh. Awadesh Kumar.
12. Smt. Blavinder Kaur.

SETTLED L 4/10/15

The transfer advice of the above official be cited and shown to next audit.

It is also been that the division has maintained the account of individual from March to February of the next year, which is irregular. The ledger account should be maintained from April to March (March paid in April & Feb. paid in March) of the next year. Therefore, the all personal ledger accounts needed to be recasted from the beginning to upto date and complance of the above be shown to audit. The pass books of the individual have not been prouced to audit which may be completed upto date and shown to next audit.

Divisional Officer  
P.W.D.-26

( O.P. ARORA )  
I.A.O.

Directorate of Audit

Party No. A

*Receipt*

~~PARA No. 8~~  
~~Memorandum No. 13~~

(Ref. Memo No. 13)

Date: 29/7/54

*Page 4*

PARA No. 2 (1992-1994)

Local T.A. Bill & Conveyance Bill

46/c 71/c  
130  
26

During the course of audit, the relevent documents-bill register, PDR ~~ex~~quittance roll etc. have been checked and it has been observed that the staff are being paid two types of conveyance i.e. hand receipt for Rs.150/- & T.A. bill submitted by the individual for different amount. No proper maintainance of record is shown to audit. There is no check, and some officers had drawn the T.A. Bill twicely in a month. The detail is given below:-

1. Sh.K.Mehanto, AE :-

4/93	for	Rs.302/-	&	83/-
5/93	for	Rs.155/-	&	83/-
7/93	for	Rs.252/-	&	83/-
8/93	for	Rs.283/-	&	273/-
		<u>992/-</u>		<u>552/-</u>

2. Sh.P.K.Sehgal, AE:-

2/94	for	Rs.450/-	Bill No.410
2/94	for	Rs.450/-	Bill No.431
5/93	for	Rs.360/-	& 450/-
6/93	for	Rs.360/-	& 450/-
		<u>1170/-</u>	<u>1350/-</u>

The bill for the month of 7/93 has been passed & paid Rs.685/- please explain to audit.

3. Sh.V.k.Gupta, JE:-

4/93	for	Rs.250/-	&	115/-
		<u>250/-</u>		<u>115/-</u>

....2/-

70/c  
45/c  
129  
25  
57/c

4. Sh.Pawan Kumar, JE:-

4/93	for	Rs.223/-	&	Rs.112/-
5/93	for	Rs.270/-	&	Rs.248/-
6/93	for	Rs.324/-	&	Rs.155/-
7/93	for	Rs.331/-	&	Rs.144/-
		<hr/>		<hr/>
		1148/-		659/-
		<hr/>		<hr/>

The amount so <sup>paid</sup> be got recovered from the individual and responsibility, to be fixed on the defaulter, since it is a administrative lapses.

It has been further observed that hand receipts towards conveyance amounting to Rs.15/- are also being paid in addition to this T.A. There was no order of competent authority was produced to audit in respect of limitation/restriction of the amount of T.A.Bill. No daily diary/attendance register/moment register were produced to audit. In the absence of above records it was very difficult to verify the particulars journey, and it is suggested to maintain the particular records of TA/Conveyance in respect of individual failing which the practice of allowing of TA/Conveyance may be stopped in lumpsum and recovery of Rs.3740/- be made under intimation to the audit.

PARA No.3 (1992-1994)  
Directorate Of Audit  
Party No.X

44/c 69/c  
117  
23  
SJC

~~PARA No. 10~~ (Ref Memo No. 11)  
~~memo No. 11~~

Dated: --25/6/94

Pages

Log Book - Vehicle No. DDV-1615.

During the course of audit the record pertaining to vehicle No. DDV-1615 has been scrutinised and it has been observed that:

1. There are two log books are being operated for the same vehicle, reason be explained to audit.
2. No page counting certificates have been found recorded at the first page of these log books.
3. Written to service station, Inderprastha but reason/default in the vehicle has not been given.
4. No average of kms. has been worked at the end of the each month.
5. Columns No.11, of the log book have not been found filled in and number of hours of duty after normal duty has not been given on closed/holidays.
6. Preliminary column No.8 the name of the officer, who used the vehicle on the day has not been given.
7. In all dates the driver took the vehicle from garrage and came back to CTI Bldg. which is Head Quarter twice or thrice in a day but time when the vehicle reached head quarter and when again moved from head quarter not given and even a overtime of lunch hours has been claimed please explain to audit. For example on 25/2/94, 22/2/94, 11/2/94, 14/12/93, 28/12/93, 23/10/93 26/10/93 etc.
8. History sheet, disassembled register/indent register of the vehicle have not been produced to audit.

43/c 68/c  
~~125~~ ~~198~~ ~~24~~  
22  
54/c

9. The fuel/diesel have been shown purchased in cash on the following dates:

5/11/92	10 ltrs.
1/12/92	5 ltrs.
7/12/92	10 ltrs.
6/2/93	5 ltrs.
27/2/93	8.1 ltrs.
21/2/93	8.1 "
29/2/93	17 "
2/11/93	5 "
15/4/93	5 "
17/9/92	10 "
18/9/92	10 "
20/9/92	10 "
12/10/92	10 "
14/10/92	10 "
19/10/92	10 "
24/10/92	10 "
26/10/92	10 "
1/1/93	5 "
19/1/93	10 "
20/1/93	8.1 "

178.5 ltrs

The urgency of taking fuel in cash has not been given and purpose of journey is given "inspection of works" only, this is irregular and it ~~should~~ be stopped forthwith. Proper maintainance of fuel records are not made available to audit.

10. On 30/8/93 as per log book the driver took the vehicle from garrage at 9 A.M. and returned the vehicle in garrage at 8 P.M. Three different journey has been given in the log book first journey the kilometre shown up to 25/1/93 & in next journey it was again started from 25/83 instead of 25/93. Please explain to audit.

67/c

48/c 42/c  
~~11/11~~  
16  
11/11

PARA NO. ~~127~~ 129.6 REF.NO. memo 3, ~~129.6~~  
SUB: OVER PAYMENT OF HRA

During the course of audit it has been observed that Shri P.L.Singh Chawhan JE has been allotted Govt. accommodation flat no.178 type-II Nimri Colony on 23/11/92. The PBR has been on account checked and seen that recovery has already been made, but recovery of HRA from 23/11/92 to 30/11/92 & December 92 has not been found recovered, which comes to Rs.570/- (Rs. 120/- for Nov. & 450/- for Dec.) The amount of Rs.570/- may be recovered from him after due verification and compliance be shown to audit.

SETTLED

T.A.No. B 679011 dt. 19/08/2019  
Amt Rs. 570/- A deposited  
in bank. At vide cheques No. 8  
dt. 20/8/2019

66/C  
41/C  
74  
118  
46/C

**AUDIT REPORT IN RESPECT OF PWD DIVISION M-331,  
GOVT. OF DELHI, BSA HOSPITAL COMPLEX, ROHINI, DELHI  
FOR THE YEAR 2006-08**

**PART II : CURRENT REPORT**

~~Para No.1~~

(16)

~~Para No.7~~  
Para No.7

Ref. memo. No.18 dt.11.11.08

**Subject : Performance Audit.**

PWD Division M-331 is basically 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 Projects. An evaluation of the level of compliance with these provisions indicated the following observations:-

Taken as final  
21/8/2015

As per CPWD Manual Section 28.1, at the time of issuing NIT for a particular work the Engineer in Charge should specify the time allowed for completion of the work consistent with the magnitude and urgency of the work and as per 28.2 the time allowed for carrying out the work as entered in the contract shall be strictly observed by the Contractor. During the scrutiny of entries made in the Agreement Register it has been observed that a total number of 102 and 127 works have been undertaken by the Division during the years 2006-07 and 2007-08 respectively, out of which 17 works for the year 2007-08 are still in progress. The date of completion agreed has already lapsed in respect of these works. In accordance with Section 28.5 of the CPWD Manual the tender accepting authority shall review the progress of work each month with all the concerned disciplines including the Contractor. In view of the position of pendency of works as pointed out above the factors affecting the progress may be identified and remedial measures taken wherever required.

As per provision contained in CPWD Manual Vol.II, clause 25(2) & 23(3) deviation from the agreed quantity of work should be avoided. The examination of Agreement Register revealed that out of 212 works completed during the year 2006-07 and 2007-08, 10 works are having escalation ranging up to the magnitude of 88% in the approved schedule of quantity and final payment., which indicates that the preliminary estimates for these works have been prepared by the Division without proper planning and assessing the exact requirement. Few such illustrative instances in which deviation noticed are given below:-

40/c 65/c  
 117  
 45/c

13

S.No.	Agmt. No.	Name of the Work	Estimated Expdr.	Actual Expdr.	% of Excess
1.	23/06-07	Expansion of SGM Hospital	13,50,138	21,59,276	60
2.	42/06-07	Fixing cages to windows at G.G.S.Sec. Sch., Nangloi	8,80,878	11,55,138	31
3.	46/06-07	Construction of B/W for Police Station	11,49,172	17,84,443	55
4.	66/06-07	Integrated Sports Complex	4,95,172	6,85,256	38
5.	91/06-07	Repair/Renovation of toilet/ b/w for safety of Swimming pool	7,21,433	9,88,597	37
6.	9/07-08	Improvement of path around main building	4,64,572	6,48,423	40
7.	31/07-08	Fixation of partition and c/b in male and female ward	73,482	1,20,864	64
8.	34/07-08	Raising/Repair of road, RMC on pavement	5,83,680	9,77,745	68
9.	39/07-08	Improvement of area I front of Main bldg. at SKV Jawalपुरi	3,36,186	6,30,696	88
10.	96/07-08	Providing GI Sheet roofing	5,66,144	8,14,645	44

Taken care of

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

Para No.2

Purea

Ref. memo. No.9 dt.23.10.08

Subject : Income Tax

The scrutiny of Income Tax calculations for the year 2006-07 has revealed that DA has not been taken into account while calculating HRA exemption in respect of following officers, which is incorrect:

SETTLED 21/8/19

S.No.	Name of the Officers	Tax to be paid	Tax already Paid	Balance
1.	Sh. Manoj Kumar, Ex. En.	17405	16404	1001
2.	Sh. Chhote Lal, J.E.	910	902	8
3.	Sh. Padmanabha Pillai P, JAO	1090	678	412
4.	Sh. Anil Kumar, Draftsman	171	Nil	171
5.	Sh. Gautam Kumar, Draftsman	47	Nil	47
<b>Total</b>				<b>1639</b>

T.A.M. B-679012 dt. 17/8/19 A. 171 = 3  
 B-679013 dt. 16/8/19 A. 47 = 3

142

218 = 25

deposited vide challan No. 8 dt. 20/8/2019

21/8/19



39/c 64/c  
12  
116  
44/c

Handwritten signature/initials

In respect of Sh. Gulshan Kumar, D/Man, no rent receipt has been furnished. The same may be shown to the audit failing which additional income tax of Rs.1909/- may be recovered from the official.

Necessary action may be taken to recover the Income Tax from the concerned officials and deposited to Govt. account under intimation to audit after due verification.

PARA N.4 (2006-2008)  
Para No.3

Ref. Memo No.11 dt.23.10.08

Subject: Deviation in Work

Handwritten signatures/initials

The work C/o Boundary wall at the allotted land for the Police Station special Cell Sec.22, Rohini, Delhi.(46/EE/PWD-26/2006-07) was awarded to M/s Shanti Construction Co. The second and final running account bill was paid to the contractor on 17.01.07. The scrutiny of the record of the work has revealed the following discrepancies:

1. One of the basic condition while selling the tender form was "Tender form will be issued subject to registration of agency under Delhi VAT Act-2004 and no dues certificate issued vide DVAT Department has not been found fulfilled as no due certificate was not obtained by the division from the contractor.
2. The final bill paid to the contractor has not been found signed by the contractor with date.
3. The nomenclature of recovery made from the contractor has not been written in the final bill.
4. The work was awarded to the contractor for the tendered amount of Rs.11,49,203/- whereas the final bill was made for Rs. 17,84,300/-. Hence there was the deviation in various quantities even more than 100% (in overall the deviation was more than 50%), but no prior approval of the competent authority was obtained before executing the excess work. As per the CPWD Works Manual the deviation beyond the limit of 10% should not be made at site without the prior approval of Technical Sanction Authority. Once prior approval is obtained, the total deviation (10%) shall be sanctioned by officers as per delegation of powers given in Appendix-I (Para 23.1.2(2) of CPWD Works Manual).

As per records, Expenditure Sanction/Administrative Approval for Rs.12,27,309/- was found obtained from the competent authority. In terms of Sec 2.26 of CPWD Manual, if the expenditure exceeds beyond 10% of the sanction, a revised sanction is required to be issued by the competent authority. In this case, the final payment made to the contractor was for Rs.17,84,300/-, which is in excess of above limit and therefore, a revised sanction was required to be obtained. Approval/ consent of the client Deptt. for deviation and execution of extra work was not shown to the audit.

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5. As per statement of extra items, the extra items amounting to Rs.3,01,015/- were used for extension of M.P.Hall at PVB A-6, Paschim Vihar, Delhi. It has not been made clear to the audit that when this agreement was meant for C/o boundary wall for Police Station Special Cell Sec.22, Rohini, Delhi than how the extra items were used in this bill for the work of extension of M.P.Hall at Paschim Vihar. It requires clarification.

Reasons for the above mentioned lapses may be elucidated to the audit.

Para No.4

Ref. Memo No. 6 dt.21.10.08

Subject: Irregular purchases.

Scrutiny of the voucher files and other record pertaining to purchase of stationary and other general articles as revealed that purchases are generally being made without observing the codal formalities as laid down in GFR i.e. calling of quotation etc. The competitive rates should be obtained from all cooperative stores as well as other agencies, the rates could have been on lower side and the purchases should have to be made from the agencies who have quoted lowest rates, but these instructions have not been observed by the division.

As per Rules 145 of new GFR purchase of goods upto the value of Rs.15,000/- only on each occasion may be made without inviting quotation are bids on the basis of a Certificate to be recorded by the competent authority, but no such certificate found recorded while procuring the items. Detail of some purchases made is given hereunder.

Voucher No.	Date	Item Purchased	Agency	Amount (Rs.)
19	08.03.07	Photostat papers 10 Rims	M/s Neeru Enterprises	2700
73	13.03.07	Towels	-Do-	5900
169	23.03.07	EPDCA Half roll	M/s Universal Typewriters co.	3150
194	26.03.07	Cloth	KLNV Sehkar Bhandar Ltd.	Date
158	20.03.07	Stationary	M/s Neeru Enterprises	08.03.07
72	11.03.08	Sanitary Items	M/s Jai Ambe	3970
116	17.03.08	Stationary	M/s Yash Enterprises	7745
122	17.03.08	Fix Toner	-Do-	2446
301	29.03.08	Stationary	M/s Taneja Enterprises	1986
302	29.03.08	Cartridge	M/s Yash Enterprises	6846
137	19.10.07	HP Lajer Jet Printers	M/s Cyber Park India Pvt. Ltd.	14000
	12.10.07	Woolen suit / socks	KLNV Sehkar Bhandar Ltd.	10911
165	25.07.07	Stationary	National Cooperative Consumer store	7133
171	27/10.07	CA/ WC	M/s Yash Enterprises	7375

PARA No. 5 (2006-2008)  
 Para No. 5 (20) Page 10

Ref. Memo No.12 dt.04.11.08

37/c 62/c  
 16  
 114  
 42/c

Subject: Unfruitful expenditure of Rs.23,373/- due to closure of work. Accepted

The work pertaining to EOR to Govt. Co-Ed Sr. School, Sec. 11, Rohini, New Delhi (C/o cycle / car stand and assembly stage) was awarded to the lowest bidder Sh. Rajesh Gupta for a sum of Rs.3,34,349/-, which was 2% above the estimated cost on 06.10.06, the period of completion was 3 months. The work could not be started as such the Division closed the contract. The reasons for not starting the work were not found recorded anywhere in the file, which may be elucidated to audit alongwith the wasteful expenditure incurred on the advertisement on this work.

PARA No. 6 (2006-2008)  
 Para No. 6 (21) Page 11

Ref. Memo No. 16 dt. 06.11.08

Subject :- Deviation in Technical Sanction

During the test check of the account of Div. M-331 for the period 2006-07-08, it was noticed that actual expenditure in various works exceeds the Technical Sanction more than 10% but no revised T.S. was issued by the Competent Authority. A few of such cases are highlighted below, whereas as per Section 2.5.2 of CPWD manual, regarding the deviation the T.S. states as "the Technical Sanction can be exceeded upto 10% beyond which revised T.S. shall be necessary."

S.No.	Agt.No. / Firm	Year	Work	Estimate TS/ Actual Expenditure
1.	5/ Sh. Rajesh Kumar Jain	2007-08	EOR to Govt. Sarvodaya Kanya Vidyalaya, Mundka, Delhi. SH:- Replacement of damaged flooring / Windows, Ceiling roof	<u>10,37,600/-</u> 12,59,685/-
2.	31/ Sh. Nathu Ram Kundra	2007-08	EOR to Asha Kirna  Complex, Medical care unit at Sect-1, Rohini, Avantika, New Delhi. SH: Fixation of portion and C/B in Mail and Femail ward.	<u>77,200/-</u> 1,20,864/-

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34/c 61/c  
 113  
 41/c

As per Rules 146 of GFR purchase of goods costing above Rs.15000 and upto Rs.1 Lacs only on each occasion may be made on the recommendation of duly constituted local purchase committee consisting of 3 members of an appropriate level as decided by HOD. Before recommending placement of the purchase order, the members of the committee will jointly record a certificate. But in none of the purchases made the requisite certificate was found recorded. Also the requirement as provided in GFR has not been complied with and no purchase committee constituted who may be in a position to complete the formalities as pointed out in GFR. Some of the instances of purchases made are given in hereunder:

Voucher No.	Date	Item Purchased	Agency	Amount in Rupees
11	03.03.08	Vinyal Information Board	SBI staff consumer cooperative store Ltd.	16200
304	29.03.08	Steel / Almirah/ office chairs	Kendriya Bhandar	23478
156	22.10.07	Revolving Chair	-Do-	76437
166	25.09.07	Stationary	National cooperative consumer federation of India Ltd.	50786
124	22.12.06	Purchased stationary	M/s Neeru Enterprises	40291
153	28.12.06	Stationary	M/s Taneja Enterprises	53154

The details given above are on test check basis and if all purchases are taken the amount may be much on higher side.

It is to be noted here that the stationary purchased vide voucher no. 116 dated 17.03.08 from M/s Yesh Enterprises amounting to Rs.7745/- pertains to the office of Superintending Engineer, which has been paid by the division out of their funds. It requires clarification that when the O/o The Superintending Engineer has their own funds why the payment were been made out of the funds of the Division.

Reasons for making purchases violating the Rules of GFR may be elucidated to audit. Further, the purchases referred to above and all other similar purchases may be got regularized from the competent authority under intimation to audit.

35/c 60/c

(R)

112/100/c

3.	34/ Sh. Rajive Goel	2007-08	Raising / Repair of land R.M.C. on - par cement of Mics. Work at Sarvodya vidyalaya, Sect-7, Rohini.	6,12,900/- 9,77,745/-
4.	91/ M/s Sagar Constn.	2006-07	Renovation/ Repair of toilet, B/ wall, for safety of swimming pool at S.B.V. No. 1, Shakurpur.	7,57,500/- 9,88,597/-

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The reasons for not issuing the revised T.S. may be elucidated to audit.

Para No.7 (22)

Ref. Memo No.10 dt.23.10.08

Subject: Public Works (Suspense) Deposit.

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

	OB	CB
1. Part II: Cash deposit by contractor as Security	9594698	9887618
2. Part III : deposit Work	6282987	6282987
3. Part V : Misc. deposit	3989596	1497825
Total		17668430.

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

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

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

Para No.8

23

Ref. Memo No.15 dt.05.11.08

Subject :

Telephone Bills

Test Check of the records pertaining to the Telephone bills has revealed that vide voucher No. 160 dated 22.03.07 an amount of Rs.3500/- towards cost of recharged coupon for mobile No. 981106443 as claimed by AE, Sub Div.-I and charged to the work - A/R and M/O to various buildings under Paschim Vihar section, New Delhi was reimbursed. Whereas as per delegating financial powers to HODs / HOOs of GNCTD of Delhi monthly calls on cellular phones to the entitled officers has been fixed as Rs.800/- per month. As such, the excess amount reimbursement may be worked out and recovered from the concerned officer under intimation to the audit.

2. Telephone connection No.27922842 (fixed) installed at SGM Hospital, Mangolpuri, Delhi and in the custody of AE-V, had been working in the MTNL Plan-1000 (CV NO. 170/23.03.07) the sanction to the type of plan being availed in sub division has not been shown to the audit to justify its retentions.

3. In addition to above, it has also been revealed that the division (PWD M-331) had made excess payment on account of surcharge due to late payments of bills. The detail is as under:

Connection No.	Period	Surcharge
1. 27062530	01.09.06 to 03.11.06	Rs.200/-
2. 27868623	01.04.07 to 30.04.07	Rs.40/-
3. 2307505 (Residential)	Dec. 06	Rs.40/-

Extra payments towards surcharge could have been avoided if the payment of above bills were made before the due date. Recovery should be made from the concerned officers as regard telephone bill at Serial No. 3 under intimation to audit. Similar other cases should also be reviewed and treated accordingly.

Para No.9

24

Ref. Memo No. 7 dt.21.10.08

Subject:

Non deduction of TDS.

In accordance with the provision of sec. 194 (C) of Income Tax Act, 1961 read with para 29.12 of CPWD Manual Vol. II, deduction of income tax is required to be made at source by disbursing officers from payment made to contractor @2%.

Test check of payment vouchers for the audit period revealed that the division had not deducted tax at source amounting to Rs.920/- and cess thereon from payment made to Sh. K. K. Verma, Arbitrator towards department share of arbitration fee amounting to Rs.46,000/- in the case namely M/s. Paragon Construction (India) Pvt. Ltd. V/s. U.O.I vide CB No. 133 dated 20.03.07.

TDS may be recovered now and deposited with the taxation department under intimation to audit.

T.A. No. B-679014 dt. 19/01/2015 Rs. 920/-

deposited in joint A/c with No. 8 dt. 20/8/2015

34/C 59/c

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20/08/15  
15/08/15

9c

21/01/2015

33/C 58/C  
30/C ~~58/C~~

**GOVERNMENT OF NCT OF DELHI  
DIRECTORATE OF AUDIT 4<sup>TH</sup> LEVEL, 'C' WING  
DELHI SECRETARIAT, NEW DELHI**

**PART-II CURRENT AUDIT**

**Para No.1**

**Audit Memo No.15  
Dated:27.05.2014  
(2008-2014)**

*Page 13* **PARAM. 7 (2008-2014)**

**Sub: Short deduction of Subscription of Delhi Govt. Employees Health Scheme amounting to Rs.29,315/-.**

As per office memo dt. 28-07-2010 and further clarification issued vide office Order No. F. 25(111)/DGEHS/140/DHS/09//44413-18 dt.20-08-10 the subscription of DGEHS has been w.e.f.1st August, 2010 on the basis of grade pay as per given below:

Grade pay to the beneficiary	Subscription under CGHS per month now applicable in DGEHS scheme
Upto Rs. 1650 Rs.	Rs. 50
Rs. 1800,1900,2000,2400 and 2800	Rs. 125
Rs. 4200	Rs. 225
Rs.4600,4800,5400 and 6600	Rs. 325
Rs. 7600 and above	Rs. 500

During the test check of Pay bill and PBR for the period 2008-14, it has been noticed that subscription of the DGEHS was not deducted as per revised rates for the following employees as detailed below-

32/c 57/c  
 85/c

PBR(2010-11)

Sr. No	Name of Official Sh.Smt.	Period	Grade Pay (Rs.)	Subs. to be deducted Rs.	Subs. deducted Rs.	Difference of Subscription to be deducted Rs.
1	Somta Lal, Mason	8/10 to 2/11	1900	125	50	75x7=525
2	Moiuddin, Beldar	8/10 to 2/11	1600	50	30	20x7=140
3	Geeta Devi, Beldar	8/10 to 2/11	1300	50	30	20x7=140
4	Kamlesh, Beldar	8/10 to 2/11	1300	50	30	20x7=140
5	Shish Ram, Beldar	8/10 to 2/11	1600	50	30	20x7=140
6	Suresh Kumar, Beldar	8/10 to 2/11	1900	125	50	75x7=525
7	Jai Prakash, Beldar	8/10 to 2/11	1600	50	30	20x7=140
8	Rajender, Carpenter	8/10 to 2/11	1900	125	50	75x7=525
9	Kanaiha Lal, Beldar	8/10 to 2/11	1900	125	30	95x7=625
10	Mool Chand, Mason	8/10 to 2/11	1900	125	50	75x7=525
11	Chandra Kant Jha, Beldar	8/10 to 2/11	1600	50	30	20x7=140
12	Aziz, Mason	8/10 to 2/11	1900	125	50	75x7=525
13	Kurre, Beldar	8/10 to 2/11	1300	50	30	20x7=140
14	Madan Lal, Plumber	3/10 to 9/10	2400	125	50	75x7=525
15	Atma Ram, Beldar	3/10 to 9/10	1600	50	30	20x7=140
16	Jasbir Singh, Carpenter	8/10 to 12/10	1900	125	50	75x5=375
17	Jogi Ram, Mason	8/10 to 12/10	1900	125	50	75x5=375
18	Nand Lal, Plumber	8/10 to 12/10	1900	125	30	95x5=475
19	Haricharan, Beldar	8/10 to 12/10	1800	50	30	20x5=100
20	Vishram Singh Meena, Beldar	8/10 to 2/11	1300	50	30	20x7=140
21	Vinod Kumar, Beldar	8/10 to 2/11	1300	50	30	20x7=140
22	Hari Ram Meena, Beldar	8/10 to 2/11	1300	50	30	20x7=140
23	Balbir Singh, Beldar	8/10 to 12/10	1900	125	30	95x5=475



31/12 56/c  
39/12

24	Zile Singh, Carpenter	8/10 to 12/10	1900	125	50	75x5=375
25	Jai Kishan, Beldar	8/10 to 2/11	1600	50	30	20x7=140
26	Jagdish Chander, Beldar	8/10 to 12/10	1900	125	30	95x5=475
27	Ram Singh, Beldar	8/10 to 12/10	1900	125	30	95x5=475
28	Kanwar Lal, Plumber	8/10 to 12/10	1900	125	50	75x5=375
29	Musafir, Beldar	8/10 to 2/11	1600	50	30	20x7=140
30	Ramesh Kumar, Beldar	8/10 to 2/11	1600	50	30	20x7=140
31	Raj Bala, Beldar	8/10 to 2/11	1300	50	30	20x7=140
32	Phool Chand Meena, Plumber	8/10 to 12/10	1900	125	30	95x5=475
33	Satish Kumar, Beldar	8/10 to 12/10	1800	125	30	95x5=475
<b>Total</b>						<b>10,325</b>

**PBR(2011-12)**

Sr. No	Name of Official Sh.Smt.	Period	Grade Pay (Rs.)	Subs. to be deducted Rs.	Subs. deducted Rs.	Difference of Subscription to be deducted Rs.
1	Jai Prakash, Beldar	3/11 to 9/11	1600	50	30	20x7=140
2	Kamlesh, Beldar	3/11 to 9/11	1300	50	30	20x7=140
3	Moinuddin, Beldar	3/11 to 1/12	1600	50	30	20x11=220
4	Kanhaya Lal, Beldar	3/11 to 9/11	1900	125	30	95x7=665
5	Babu Lal, Beldar	3/11 to 9/11	1900	125	30	95x5=475
6	Suresh Kumar, Beldar	3/11 to 4/11	1900	125	30	95x2=190
7	Rajinder, Carpenter	3/11 to 9/11	1900	125	50	75x7=525
8	Kurre, Beldar	3/11 to 4/11	1300	50	30	20x2=40
9	Shish Ram, Beldar	3/11 to 2/12	1600	50	30	20x12=240
10	Babu Lal, Beldar	3/11 to 2/12	1900	125	30	95x12=1140
11	Jeeta Devi, Beldar	3/11 to 2/12	1300	50	30	20x12=240
12	Chander Kant Jha,	3/11 to 8/11	1600	50	30	20x12=240

30/c 55/c  
35/c

	Beldar					
13	Jagdish, Beldar	3/11 to 5/11	1600	50	30	20x3=60
14	Rajinder Sharma, Carpenter	3/11 to 9/11	1900	125	50	75x6=450
15	Somta Lal, Mason	3/11 to 2/12	1900	125	50	75x12=900
16	Aziz, Mason	3/11 to 9/11	1900	125	50	75x7=525
17	Mool Chand, Mason	3/11 to 9/11	1900	125	50	75x7=525
18	Sagar Singh, Beldar	3/11 to 8/11	1400	50	30	20x6=120
19	Vishamber Meena, Beldar	3/11 to 6/11	1900	125	30	95x4=380
20	Musafir, Beldar	3/11 to 12/11	1600	50	30	20x10=200
21	Ramesh Kumar, Beldar	3/11 to 12/11	1600	50	30	20x10=200
22	Raj Bala, Beldar	3/11 to 12/11	1300	50	30	20x10=200
23	Hari Ram Meena, Beldar	3/11 to 2/12	1300	50	30	20x12=240
24	Vinod Kumar, Beldar	3/11 to 2/12	1300	50	30	20x12=240
25	Vishram Singh, Beldar	5/11 to 2/12	1300	50	30	20x10=200
26	Nathu Ram, Beldar	7/11 to 2/12	1600	50	30	20x8=160
27	Ram Lal, Beldar	12/11 to 2/12	1800	125	50	75x3=225
28	Babu Lal, Beldar	8/11 to 3/12	1900	125	30	95x8=760
29	Mehar Chand, Beldar	9/11 to 2/12	1900	125	50	75x6=450
<b>Total</b>						<b>10,090</b>

**PBR (2012-13)**

Sr. No	Name of Official Sh.Smt.	Period	Grade Pay Rs.	Subscription to be deducted Rs.	Subscription deducted Rs.	Difference of Subscription to be deducted Rs.
1	Om Parkash, Beldar	10/12 to 3/12	1800	125	50	75x6=450
2	Babu Lal, Beldar	3/12 to 2/13	1800	125	30	95x12=1140
3	Jai Kishan, Beldar	3/12 to 2/13	1600	50	30	20x12=240
4	Hari Ram Meena, Beldar	3/12 to 7/12 & 9/12 to 10/12 & 12/12 to 1/13	1300	50	30	20x9=180
5	Vinod Kumar, Beldar	3/12 to 2/13	1300	50	30	20x12=240
6	Vishambar Singh, Beldar	3/12 to 1/13	1300	50	30	20x12=240

29/c 54/c  
32/c

7	Nathu Ram, Beldar	3/12 to 10/12	1600	50	30	20x8=160
		11/12 to 2/13	1800	125	30	95x4=380
8	Shish Ram, Beldar	3/12 to 10/12	1600	50	30	20x8=160
		11/12 to 2/13	1800	125	30	95x4=380
9	Gèeta Devi,	4/12 to 10/12	1300	50	30	20x7=140
		11/12 to 2/13	1800	125	30	95x4=380
10	Virender Singh, Beldar	1/13 to 2/13	1800	125	50	75x2=150
11	Suresh Kumar, Beldar	12/12 to 2/13	1800	125	50	75x3=225
12	Raj Singh, Beldar	12/12 to 2/13	1800	125	50	75x3=225
13	Mehar Chand, Beldar	3/12 to 2/13	1800	125	50	75x12=900
14	Raj Bala, Beldar	3/12 to 10/12	1600	50	30	20x8=160
15	Ashok Kumar, Beldar	11/12 to 2/13	1800	125	50	75x4=300
<b>TOTAL</b>						<b>6,050</b>

**PBR (2013-14)**

Sr. No	Name of Official Sh.Smt.	Period	Grade Pay (Rs.)	Subscription to be deducted Rs.	Subscription deducted Rs.	Difference of Subscription to be deducted Rs.
1	Ashok Kumar, Beldar	3/13 to 7/13	1800	125	50	75x5=375
2	Mukesh Kumar, Beldar	3/13 to 7/13	1800	125	50	75x5=375
3	Virender Singh, Beldar	4/13 to 7/13	1800	125	50	75x4=300
4	Suresh Kumar, Beldar	4/13 to 7/13	1800	125	50	75x4=300
5	Meharchand, Beldar	4/13 to 7/13	1900	125	50	75x4=300
6	Raj Singh, Beldar	4/13 to 7/13	1800	125	50	75x4=300
7	Om Parkash, Beldar	3/13 to 2/14	1800	125	50	75x12=900
<b>Total</b>						<b>2,850</b>

28/5/14  
2/11

Recovery of Rs.29,315/- on account of short deduction of DGEHS from the above said employees may be made after due verification of record and compliance be shown to audit.

Similar cases may also be checked and recovery, if any, towards short deduction of DGEHS may be made for the audit period.

~~Para No. 2~~ Para No. 8 PARA No. 8 (2008-14)

**Audit Memo No.10**  
**Dated: 23.05.2014**  
**(2008-2014)**

**Subject: Non-Deduction of Income Tax on Advertisement Bills amounting to Rs.36,061.00.**

After the scrutiny of the Advertisement Register and Vouchers during the period FY 2013-14, it has been observed that the Income Tax on advertisement under Section 194C(2) of the Income Tax Act has not been deducted in the following bills:

**Name of Firm: M/s Jan Ekta**

S. No.	Bill No.	Date	Payment made (Rs.)	Income Tax to be deducted at the rate of 2% (Rs.)
1.	125	11.04.2013	10,949	219
2.	172	25.04.2013	10,107	202
3.	203	05.05.2013	11,893	238
4.	272	26.05.2013	10,022	200
5.	401	22.07.2013	7,980	160
6.	426	03.08.2013	8,323	166
7.	430	08.08.2013	10,794	216
8.	444	16.08.2013	8,409	168
9.	470 (Pls.check)	24.08.2013	12,579	252
10.	470 (Pls.check)	31.08.2013	9,928	199

27/c 52/c  
30/c 29/c

11.	482	31.08.2013	10,949	219
12.	493	05.09.2013	10,022	200
13.	505	09.09.2013	8,409	168
14.	511	12.09.2013	8,383	168
15.	552	24.09.2013	8,409	168
16.	553	24.09.2013	10,949	219
17.	563	30.09.2013	10,949	219
18.	590	09.10.2013	10,949	219
19.	592	09.10.2013	10,949	219
20.	611	23.10.2013	10,949	219
21.	612	24.10.2013	10,949	219
22.	630	26.11.2013	10,866	217
23.	631	26.11.2013	12,664	253
24.	638	14.12.2013	8,293	166
25.	656	08.01.2014	10,179	204
26.	709	06.02.2014	9,927	199
27.	777	08.03.2014	10,200	204
28.	780	09.03.2014	10,200	204
TOTAL			2,85,179	5,704

**Name of Firm: M/s Sada-E-Watan Jadeed**

S. No.	Bill No.	Date	Payment made (Rs.)	Income Tax to be deducted at the rate of 2% (Rs.)
1.	892	11.04.2013	10,914	218
2.	1044	25.05.2013	9,946	199
3.	1153	28.06.2013	12,357	247
4.	1216	12.07.2013	7,921	158

29/c  
28/c  
51/c

5.	1245	03.08.2013	8,361	167
6.	1253	08.08.2013	10,738	215
7.	1283	15.08.2013	8,361	167
8.	1242	03.08.2013	10,826	217
9.	1305	23.08.2013	10,033	201
10.	1299	24.08.2013	12,586	252
11.	1325	31.08.2013	9,928	199
12.	1337	05.09.2013	9,928	199
13.	1347	09.09.2013	8,449	169
14.	1357	12.09.2013	8,361	167
15.	1400	24.09.2013	8,358	167
16.	1401	24.09.2013	10,914	218
17.	1409	30.09.2013	10,914	218
18.	1439	09.10.2013	10,826	217
19.	1471	23.10.2013	10,826	217
20.	1472	23.10.2013	10,826	217
21.	1526	26.11.2013	12,566	251
22.	1525	26.11.2013	10,807	216
23.	1559	14.12.2013	8,272	165
24.	1626	08.01.2014	10,199	204
25.	1709	06.02.2014	10,199	204
26.	1758	15.02.2014	11,414	228
27.	1816	09.03.2014	10,158	203
28.	1832	08.03.2014	10,158	203
TOTAL			2,85,146	5,703

Name of Firm: M/s Bennett Coleman & Co. Ltd.

S. No.	Bill No.	Date	Payment made (Rs.)	Income Tax to be deducted at the rate of 2% (Rs.)
1.	8689090	12.04.2013	31,444	629
2.	8670601	04.04.2013	7,860	157
3.	8724326	26.04.2013	20,633	413
4.	8746705	07.05.2013	32,095	642
5.	8922180 & 8922179	23.07.2013	19,995	400
6.	8947136	06.08.2013	23,301	466
7.	8958474	08.08.2013	71,970	1439
8.	8974529	16.08.2013	18,647	373
9.	8993745	27.08.2013	50,600	1012
10.	9009553	31.08.2013	38,639	773
11.	9030777	10.09.2013	18,647	373
12.	9034924	12.09.2013	25,989	520
13.	9059708	24.09.2013	20,647	413
14.	9073739	30.09.2013	44,637	893
15.	9095036	08.10.2013	39,983	800
16.	9127810 (Pls. Check)	23.10.2013	8,730	175
17.	9127810 (Pls. Check)	23.10.2013	45,947	919
18.	9198964	26.11.2013	19,486	390
19.	9198972	26.11.2013	39,989	800
20.	9198976	26.11.2013	19,486	390
21.	9198979	26.11.2013	35,190	704
22.	9237581	17.12.2013	8,574	171
23.	9237590	17.12.2013	15,996	320

28/c  
28/c  
50/c

49/C  
24/C  
27/C

24.	9289439	08.01.2014	22,508	450
25.	9289443	08.01.2014	14,024	280
26.	9357519	06.02.2014	31,881	638
TOTAL			7,26,898	14,540

**Name of Firm: M/s Hale Watan (Urdu)**

S. No.	Bill No.	Date	Payment made (Rs.)	Income Tax to be deducted at the rate of 2% (Rs.)
1.	1815	14.04.2013	11,794	236
2.	2017	20.06.2013	13,026	261
3.	2065	08.07.2013	10,064	201
4.	2169	08.08.2013	9,241	185
5.	2245	04.09.2013	9,999	200
6.	2318	25.09.2013	10,826	217
7.	2337	30.09.2013	11,002	220
8.	2359	09.10.2013	11,002	220
9.	2530	15.01.2014	10,996	220
10.	2565	28.01.2014	10,157	203
TOTAL			1,08,107	2,163

**Name of Firm: M/s Promila Advertising**

S. No.	Bill No.	Date	Payment made (Rs.)	Income Tax to be deducted at the rate of 2% (Rs.)
1.	A/834/2014	07.03.2014	41,733	835



23/c 48/c  
etc

**Name of Firm: M/s Crayons Advertising Ltd.**

S. No.	Bill No.	Date	Payment made (Rs.)	Income Tax to be deducted at the rate of 2% (Rs.)
1.	D07P0071113	Not Available	76,747	1,535

**Name of Firm: M/s Garuda**

S. No.	Bill No.	Date	Payment made (Rs.)	Income Tax to be deducted at the rate of 2% (Rs.)
1.	GA/079/13-14	07.06.2013	83,475	1,670

**Name of Firm: M/s Associated Advertised Pvt. Ltd.**

S. No.	Bill No.	Date	Payment made (Rs.)	Income Tax to be deducted at the rate of 2% (Rs.)
1.	DEL/030/13-14	08.07.2013	97,421	1,948

**Name of Firm: M/s ASTRAC**

S. No.	Bill No.	Date	Payment made (Rs.)	Income Tax to be deducted at the rate of 2% (Rs.)
1.	1321	23.05.2013	98,163	1,963

The amount of Rs.36,061.00 may be recovered from the concerned agencies and deposited in Govt. Account under intimation to audit.

Similarly, the cases of TDS may be reviewed in the previous financial years and deduct the TDS after due verification under intimation to audit.

22/c 47/c  
Date

~~Para No. 5~~

Page 15

Para No. 9

Audit Memo No.16  
Dated: 28.05.2014  
(2008-2014)

**Sub: Short recovery of Rs. 6,368/-License Fees and water charges.**

As per PBR for the years 2008-14, it has been observed that Residential Accommodation have been allotted to Employees of the Division but short recovery of the License fee and Water Charges has been made in the following cases:

**Pay Bill Register(2010-11)**

**1. Sh.Nand Lal Shah,Plumber,GP-Rs.1900/-**

LICENCE FEE				WATER CHARGES			
Period	To be deducted Rs.	Deducted Rs.	Difference amount to be recovered Rs.	To be deducted Rs.	Deducted Rs.	Difference amount to be recovered RS.	Total Amount to be recovered Rs.
6/10 to 2/11	205	144	61x9=549	9	nil	9x9=81	630

**Pay Bill Register(2011-12)**

**1. Sh.Nand Lal Shah, Plumber,GP-Rs.1900/-**

Period	To be deducted Rs.	Deducted Rs.	Difference amount to be recovered Rs.	To be deducted Rs.	Deducted Rs.	Difference amount to be recovered RS.	Total Amount to be recovered Rs.
3/11 to 2/12	205	144	61x12=732	9	nil	9x12=108	840

**2. Sh.Ram Mandal, Beldar, GP-Rs.1900/-**

Period	To be deducted Rs.	Deducted Rs.	Difference amount to be recovered Rs.	To be deducted Rs.	Deducted Rs.	Difference amount to be recovered RS.	Total Amount to be recovered Rs.
3/11 to 2/12	95	65	30x12=360	9	nil	9x12=108	468

21/c 46/c  
24/c

**Pay Bill Register(2012-13)**

**1. Sh. Ram Mandal, Beldar GP-Rs.1900/-**

Period	To be deducted Rs.	Deducted Rs.	Difference amount to be recovered Rs.
3/12 to 2/13	95	65	30x12=360

To be deducted Rs.	Deducted Rs.	Difference amount to be recovered RS.	Total Amount to be recovered Rs.
9	nil	9x12=108	468

**2. Sh. Budh Ram, Plumber, GP-Rs.1900/-**

Period	To be deducted Rs.	Deducted Rs.	Difference amount to be recovered Rs.
7/12 to 1/13	135	115	20x7=140

To be deducted Rs.	Deducted Rs.	Difference amount to be recovered RS.	Total Amount to be recovered Rs.
9	nil	9x8=72	212

**3. Sh Nand Lal Shah, Plumber, GP-Rs.1900/-**

Period	To be deducted Rs.	Deducted Rs.	Difference amount to be recovered Rs.
3/11 to 2/12	205	144	61x12=732

To be deducted Rs.	Deducted Rs.	Difference amount to be recovered RS.	Total Amount to be recovered Rs.
9	nil	9x12=108	840

**4. Sh. Ved Pal, Plumber, GP-Rs.1900/-**

Period	To be deducted Rs.	Deducted Rs.	Difference amount to be recovered Rs.
3/12 to 2/13	135	115	20x12=240

To be deducted Rs.	Deducted Rs.	Difference amount to be recovered RS.	Total Amount to be recovered Rs.
9	nil	9x12=108	348

**Pay Bill Register(2013-14)**

**1. Sh Atma Ram, Beldar, GP-Rs.1900/-**

Period	To be deducted Rs.	Deducted Rs.	Difference amount to be recovered Rs.
7/13 to 2/14	135	115	20x8=160

To be deducted Rs.	Deducted Rs.	Difference amount to be recovered RS.	Total Amount to be recovered Rs.
9	nil	9x8=72	232

20/c 45/c  
23/c

2. Sh. Budh Ram, Plumber, GP-Rs.1900/-

Period	To be deducted Rs.	Deducted Rs.	Difference amount to be recovered Rs.
7/13 to 1/14	135	115	20x7=140

To be deducted Rs.	Deducted Rs.	Difference amount to be recovered RS.	Total Amount to be recovered Rs.
9	nil	9x7=63	203

3. Sh. Bhaj Nandan, Beldar, GP-Rs.1600/-

Period	To be deducted Rs.	Deducted Rs.	Difference amount to be recovered Rs.
5/13 to 7/13	115	95	20x3=60

To be deducted Rs.	Deducted Rs.	Difference amount to be recovered RS.	Total Amount to be recovered Rs.
9	nil	9x3=27	87

4. Sh. Nand Lal Shah, Plumber, GP-Rs.1900/-

Period	To be deducted Rs.	Deducted Rs.	Difference amount to be recovered Rs.
4/12 to 3/13	245	144	101x12=1212

To be deducted Rs.	Deducted Rs.	Difference amount to be recovered RS.	Total Amount to be recovered Rs.
10	nil	10x12=120	1332

5. Sh. Ram Mandal, Beldar GP-Rs.1900/-

Period	To be deducted Rs.	Deducted Rs.	Difference amount to be recovered Rs.
4/12 to 3/13	115	65	50x12=600

To be deducted Rs.	Deducted Rs.	Difference amount to be recovered RS.	Total Amount to be recovered Rs.
9	nil	9x12=108	708

Short recovery of Rs.6,368 /- towards License Fees and water charges from the concerned employees may be made after due verification of record and compliance be shown to audit.

Department is advised that similar cases may also be checked and recovery, if any, towards short deduction of Licence Fee and Water Charges may be made for the audit period.

44/C  
19/C  
etc

~~Para No.4~~

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Audit Memo. No.4  
Date: 20.05.2014  
(Period 2008-14)

Sub: Unadjusted balance amounting to Rs.2,28,42,195/- under "Cash Settlement Suspense Account"

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

Taken on file 21/8/2014

However, the monthly account of March 2014 showed that an amount of Rs.2,28,42,195/- is still lying as outstanding in Cash Settlement Major Head-8658 Suspense Account. This amount is due from Police Department. The blockade of this huge amount shows that the department as required in by the above code has not reviewed the suspense register from time to time. The under mentioned table shows that the difference of March, 2013 and March, 2014 has been increasing year by year. Efforts are required for the early settlement of this suspense account under intimation to audit.

S.No.	Particulars	Closing Balance March, 2013	Closing Balance March, 2014
1.	8658-Suspense Account	Rs.1,99,88,132/-	Rs.2,28,42,195/-

The department is advised to reduce the balance of the CSSA under intimation to audit.

~~Para No. 5~~

Page-17

18/C 42/C  
21/6/2014

**Audit Memo. No.3**  
**Date: 20.05.2014**  
**(Period 2008-14)**

**Sub: Public Works (Suspense) Deposit.**

During the test check of the monthly account of March, 2014 and other related records of suspense deposit, it has been found that a heavy unclaimed/undeposited balance is still lying in the Head-8443-Part II/III/IV as per details given below:

S.No.	Particulars	Closing Balance March, 2013	Closing Balance March, 2014
1.	Part II: Cash deposit by Contractor as Security	12561838	16503373
2.	Part III: Deposit Work <i>Takir</i>	13502460	24276608
3.	Part V: Misc./Other Deposit	15108497	12807740

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

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

The department is advised to reduce the balance of Public Works (Suspense) Deposit under intimation the audit.

17pc 421c  
20/10/14

~~Para No. 6~~

Page 18

Para No. 10

(2008-2014)

**Audit Memo No.18**

**Dated:28.05.2014**

**(2008-2014)**

**Subject: Non-Completion of work.**

Para No.29.1(1) of CPWD Works Manual, 2012 provides that at the time of issuing Notice Inviting Tenders for a particular work, the Engineer-in-Charge should specify the time allowed for completion of work consistent with the magnitude and urgency of the work. Further, Para 15.9 (7) of CPWD Manual stipulates that the time period for completion of work should be reasonable as decided by NIT approving authority, keeping in view the quantum of work, requirement of user department, geographical conditions of the site and other constraints. Test Check of records of the division revealed that the following works were not completed as of date (24.10.2013) although their stipulated period elapsed:

S. No	Agreement No.	Name of work	Estimated Cost/ Tendered Cost (Rs.)	Stipulated date of start/ completion	Delay in days (upto 30.05.2014 )	Payment (Rs.)
1.	43/M-331/12-13	Construction of Sub-Station Building at DTC Depot, Rohini-I, Rohini-II and Subhash Place for enhancement of electric load in various DTC Bus Depots for CNG	29,02,530 / 33,23,687	18.09.2012 / 17.12.2012	536 days (Provisional EOT not sanctioned )	26,94,434/ -

16/c  
19/c  
H/c

		station for Electric Driver Compressor (Work in Progress)				
2.	11/EE/M- 331/2013- 14	C/o Sub- Station building at DTC Depot, Rohini-I & Rohini-II & Subhash Place for enhancemen t of Electric Load in various DTC Bus Depots for CNG Electric Driver Compressor.	38,37,432 / 33,04,417	17.05.2013 / 16.08.2013	298 days  (Provisiona l EOT not sanctioned )	40,41,716/-
3.	105/EE/M - 331/2013- 14	Providing & Installation of Tubewell at SKV, Karala (ID:1413078 ) , Delhi, Sarvodaya (Co-Ed) Vidyalaya, Rani Khera (ID- 1412095) & GGSSS, Mubarakpur Dabas, Delhi (ID- 1412133).	5,98,336/ 4,30,823	11.01.2014 / 10.03.2014	82 days  (Provisiona l EOT not sanctioned )	5,33,360/-
4.	108/EE/M -	Renovation of D.O.T.	14,65,481	24.01.2014	69 days	5,70,539/-



	331/2013-14	Centre & Renovation of Casualty and minor OT at SGM Hospital at Mangolpuri, Delhi.	6,90,388	23.03.2014	(Provisional EOT not sanctioned)	
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1st HO/c  
etc

Department is advised to ensure that the work should be completed within the stipulated period.

~~Para No. 7~~ Para No. 19

Para No. 11  
(2008-2014)

**Audit Memo No.14**  
**Dated:27.05.2014**  
**(2008-2014)**

**Subject: Expenditure Incurred more than (T/S+10%) for Rs.17.57 Lakh.**

As per rule 2.5.2 of CPWD Works Manual 2012, (1) The technical sanction can be exceeded upto 10% beyond which revised 'technical sanction' shall be necessary, (2) Similarly, if subsequent to the accord of technical sanction, material structural alternations are contemplated, the orders of the authority which sanctioned the estimate technically should be obtained, even though no additional expenditure may be involved due to such alternations.

On scrutiny of the following works it is found that expenditure over the works has been done more than (T/S+10%) without obtaining the fresh technical sanction, which as per rule is irregular. The fresh technical sanction should have been obtained before sanctioning the excess expenditure. The revised sanction may be got regularized from the client department.

14/C-39/C  
H/C

S. No.	Agreement No. & Year	Name of work	Amount of Technical Sanction (Rs.)	Amount of Technical Sanction + 10% (Rs.)	Total amount of bill (Rs.)	Amount by which technical sanction exceeded (Rs.)
1.	34/M-331/10-11	EOR to Govt. Sarvodaya Kanya Vidyalaya, O-Block, Mangolpuri, Delhi (SH: Strengthening & Raising of existing boundary wall including fixing concertina coil over boundary wall and providing IRC Fabric. Mesh to windows).	7,10,050	7,81,055	12,51,897	4,70,842
2.	33/M-331/11-12	EOR to Govt. SKV at SP Road, Nangloi, Delhi (SH: Fixing of missing grill and fixing concertina coil over boundary wall, repair of ceiling chajja and walls with plaster fixing of window panes and other misc. works).	9,14,843	10,06,327	12,47,777	2,41,450
3.	49/M-331/11-12	EOR to DC(West) office, Rampura, New Delhi during 11-12 (SH: Water Proofing Treatment repair of flooring, wall paneling and finishing works..)	12,59,193	13,85,112	14,55,520	70,407
4.	86/M-331/11-12	EOR to Govt. Co-Ed. Sr.Sec.School, B-3, Paschim Vihar, New Delhi (SH: Repair and strengthening of boundary wall door windows and repairing of SPS class room and flat roofing).	20,79,600	22,87,560	26,61,526	3,73,966

13/C 38/C  
H/C

5.	11/M-331/ 11-12	Construction of 10 SPS class rooms (Double Storey) including one toilet block with one staircase at Govt. SKV at Tikri Kalan, Delhi.	44,96,969	49,46,666	50,32,834	86,168
6.	84/M-331/ 11-12	Construction of Toilet Block at Asha Kiran Home Avantika Rohini, Delhi.	28,46,931	31,31,624	36,45,548	5,13,924
<b>TOTAL</b>						<b>17,56,757</b>

The department is advised to get it regularized from the competent authority.

~~Para No. 8~~ Page 20

**Audit Memo No.13**  
**Dated:26.05.2014**  
**(2008-2014)**

**Subject: Non-adjustment of temporary advance**

S.H.H. 21/07/2015

During the test check of cash book it has been observed that the temporary advance of Rs.454/- has not been adjusted which was issued to Mr. P.K.Dabra, AE(retired). The temporary advance has not been adjusted since long and showing the balance in the cash book. The reasons for not recovery of Rs.454/- from the retired AE, may be elucidated to the audit.

T.A No. B-67950 dt. 8/3/10  
deposited Govt. AT Chalky  
No. 16 dt. 7/3/2010

The department is advised to adjust the temporary advance.

~~Para No. 9~~ Page 21

**Audit Memo No.19**  
**Dated:29.05.2014**  
**(2008-2014)**

**Subject: Physical verification of T&P, MAS Account & Dismantled Material Account.**

S.H.H. 21/07/2015

As per Para 46 of CPWD Works Manual, 2012, physical verification of T&P, MAS Account & Dismantled Material Account should be done every year and certificates of physical verification be recorded on the registers under intimation to the Supdt. Engineer.

Test check of the records of sub-divisions revealed that no physical verification of the above records has been carried out for the period 2008-2014. No record available on the above registers to ascertain when the previous physical verification was conducted last time. In the absence of timely physical verification of stock possibilities of shortages & damages cannot be ruled out.

The department is advised to get physical verification of T&P, MAS Account & Dismantled Material Account as per CPWD Works Manual.

~~Para No. 10~~

Audit Memo No. 20  
Dated: 29.05.2014  
(2008-2014)

PARA No. 12

(2008-2014)

**Subject: Log Book of Vehicle No. DNB-4242.**

During the course of audit the record pertaining to above vehicle has been scrutinized and it has been observed that:

1. No page counting certificates have been found recorded at the first page of the log books.
2. No average of kms. has been worked at the end of the each month.
3. The following quantities of fuel/petrol have been shown purchased on the dates given below:

**2008-09**

Month	Actual Quantity Purchased (Ltrs.)	Quantity exceeded above the prescribed limit of 200 ltrs./month (Ltrs.)
Sept. 2008	250	50
Nov. 2008	248	48

**2009-10**

Month	Actual Quantity Purchased (Ltrs.)	Quantity exceeded above the prescribed limit of 200 ltrs./month (Ltrs.)
July 2009	225	25

**2010-11**

Month	Actual Quantity Purchased (Ltrs.)	Quantity exceeded above the prescribed limit of 200 ltrs./month (Ltrs.)
Sept 2010	203	03

36/c  
11/c  
14/c

Feb, 2011	232	32
March, 2011	285	85

**2011-12**

Month	Actual Quantity Purchased (Ltrs.)	Quantity exceeded above the prescribed limit of 200 ltrs./month (Ltrs.)
July, 2011	212	12
October, 2011	215	15
December, 2011	235	35
March, 2012	240	40

**2012-13**

Month	Actual Quantity Purchased (Ltrs.)	Quantity exceeded above the prescribed limit of 200 ltrs./month (Ltrs.)
May, 2012	220	20
June, 2012	285	85
July, 2012	267	67
August, 2012	214	14
October, 2012	245	45
November, 2012	213	13
December, 2012	245	45
January, 2013	257	57
February, 2012	220	20

**2013-14**

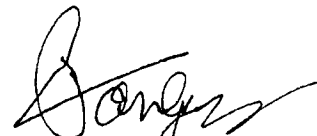
Month	Actual Quantity Purchased (Ltrs.)	Quantity exceeded above the prescribed limit of 200 ltrs./month (Ltrs.)
April 2013	288	88
May, 2013	226	26
June, 2013	213	13
July, 2013	220	20
August, 2013	232	32
September, 2013	260	60
October, 2013	443	243
November, 2013	542	342

10/c 35/c  
13/c

December, 2013	277	77
January, 2014	260	60
February, 2014	229	29

As per instructions of economic expenditure, the fuel of 200 ltrs. is limited for per month. If the fuel limit exceeds the approval from the competent authority is required.

The department is advised to get the excess consumption of POL regularized from the competent authority.



(PIYUSH TANEJA)  
IAO/ACCOUNTS OFFICER  
AUDIT PARTY NO.2

9/c. 34/c

PART-II

**CURRENT AUDIT REPORT**  
**(2014-15 TO 2016-17)**

Para No. 13 (2014-2017)

Para 1 Sub:-Recovery of irregular Transport Allowance amounting to Rs.4,55,088/-  
(Memo No. 6 dated 11.07.2017)

The Finance Accounts Department had issued office memorandum No.F.20/50/2015-AC/189-238 dated 10.12.2015 on the subject hiring of vehicles for office use in which it is clearly mentioned that the department shall ensure that the officers who are allotted the hire vehicles, do not draw Transport allowance. The information gathered by the audit it has ~~been~~ come to the notice of audit that during the audit period 2014-17 the Division M-331 has hired vehicles from the open market for inspection purposes at various sites and those vehicles were attached to the following officers during the period mentioned against their names. But in spite of that the following officers had also drawn Transport Allowance during that period which is irregular as per details below:-

S.No.	Name, Designation & Gr. Pay	Period	T.A. drawn Per month (in Rs.)	No. of Month	Total Amount is to be recovered (in Rs.)
1.	Sh.Pramod Kumar, Executive Engineer (7600)	01.04.14 to 30.06.14	6400/-	03	19,200/-
		01.07.14 to 31.12.14	6624/-	06	39,744/-
		01.01.15 to 30.06.15	6816/-	06	40,896/-
		01.07.15 to 31.12.15	7008/-	06	42,048/-
		01.01.16 to 28.02.16	7200/-	02	14,400/-
				<b>Total</b>	<b>1,56,288/-</b>
2.	Sh.Krishna Pal, Executive Engineer (7600)	01.02.16 to 31.03.17	7200/-	14	1,00,800/-
				<b>Total</b>	<b>1,00,800/-</b>

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8/c 33/c

3.	Sh.Mukesh Kumar Dewedi, Asstt.Engineer (5400)	01.04.16 to 31.03.17	7200/-	12	86,400/-
				<b>Total</b>	<b>86,400/-</b>
4.	Sh.D.P.Singh, Asstt.Engineer (4800)	01.04.16 to 31.10.16	3600/-	7	25,200/-
				<b>Total</b>	<b>25,200/-</b>
5.	Sh.Sukhbir Singh, Asstt.Engineer (4800)	01.04.16. to 31.03.17	3600/-	12	43,200/-
				<b>Total</b>	<b>43,200/-</b>
6.	Sh.Dalbir Singh, Asstt. Engineer (4800)	01.04.16 to 31.03.17	3600/-	12	43,200/-
				<b>Total</b>	<b>43,200/-</b>
				<b>Grand Total</b>	<b>4,55,088/-</b>

The above said amount of Rs.4,55,088/- on account of irregular Transport Allowance may be recovered from the above said officers under intimation to audit. It also further directed that Transport Allowance may be stopped immediately and recovery of Transport Allowance from April, 2017 onwards may be made under intimation to audit.

*[Signature]*

*[Signature]*



6/c 32/c

Para No. 14 (2014-2017)

**Para 2** Subject:- Short deduction / non deduction of TDS amounting to Rs.1,09,143/- from the Contractors / Agency.  
(Memo No.2 dated 06.07.2017)

During the test check of Cash Book as well as Running Account Bill of the Division M-331 pertaining to the period 2014-2017, it has been found by the audit that the TDS from the following bills which had to be recovered from the contractors U/S 194(C) of Income Tax Act, 1% TDS is to be recovered from the contractor if the firm is on his individual name and 2% TDS is to be deducted from the contractor if the firm is other than individual, by the DDO of this Division at the time of making payment, but that was not recovered as per detail below:-

S. N.	Agreement No.	Name of Work	Name of contractor/ agency	Voucher No. & Date, R.A. No.	Amt. Of Bill (in Rs.)	TDS already recovered (in Rs.)	Balance amt. Of TDS @2% is to be recovered (in Rs.)
1.	33/EE/M-332/14-15	C/O 8 Nos. Class rooms SPS (D/S) including 1 toilet block, 1 stair case & 1 lab at GSKV, Ph-II, Ashok Vihar	M/S.Manish Buildwell	156/24.02.15, 2nd	4028709/-	40288/-	40286/-
2.	19/EE/M-332/14-15	A/R & M/O non-residential bldg. at DIET, Keshavpuram	M/S.Zahid Hussain	13/04.03.15, 1st	630127/-	6301/-	6302/-
3.	32/EE/M-332/13-14	A/R & M/O non-residential bldg., Nimri Colony	Sh.Bhupesh Kumar	176/16.04.15, 2 <sup>nd</sup> & final	987786/-	Nil	9878/-
4.	01/EE/M-332/15-16	EOR to non res.bldg. at DIET, Keshavpuram	M/S.Kalyan Chandra Goyal & sons	216/27.08.15, 3 <sup>rd</sup> & final	770604/-	7706/-	7706/-
5.	05/EE/M-332/15-16	Renovation & erecting sheds including improvement of public amenities of cremation ground at wazirpur	M/S.Amit Buildcon	168/15.07.15, 2 <sup>nd</sup>	2450143/-	24502/-	24501/-

*dh*

5/c 311c

6.	05/EE/ M-332/ 15-16	Renovation & erecting shed including improvement of public amenities of cremation ground at wazirpur	M/s.Amit Buildcon	33/07.10.15. 3 <sup>rd</sup> & final	559141/-	5591/-	5592/-
7.	33/EE/ M-332/ 14-15	C/O 8 class rooms SPS (D/S)1 toilet block 1 staircase & 1 lab at GSKV, Ph-II, Ashok Vihar	M/S.Manish Buildwell	3/2.11.15, 3 <sup>rd</sup> & final	1345495/-	13454/-	13456/-
8.	Nil	Advertisement bill	M/S.Sharad Advertising pvt.ltd., 184, Patparganj Indus.Area, Delhi	Invoice No.SD/1 3-14/481 25.07.13, Vr.No. 8 dated 03.6.14.	71089/-	Nil	1422/-
<b>Total</b>							<b>109143/-</b>

The above said amount of TDS amounting to Rs.1,09,143/- may be recovered from the above said Contractors/Agency under intimation to audit. All the similar cases may be reviewed by the department at its own level.

4/c 30/e

Para No. 15 (2014-2017)

Para 3 Subject:- Irregular expenditure incurred for Rs. 4.62 Crores over approval.  
(Memo No. 5 dated 10.07.017)

As per Rule 2.5.2 of CPWD Works Manual – 2014, (1<sup>st</sup>) the technical sanction can be exceeded upto 10% beyond which revised technical sanction shall be necessary (2nd) similarly, if subsequent to the accord of technical sanction, material structural alteration are contemplated, the orders of the authority which sanctioned the estimate technically should be obtained, even though no additional expenditure may be involved due to such alteration. During the scrutiny of the following works (2014-17), it is found that expenditure over the work has been done more than technical sanction plus 10% without obtaining the fresh technical sanction which as per rule is irregular. The fresh technical sanction should have been obtained before sanctioning the excess expenditure. The revised sanction may be got regularised from client department.

S.No.	Agreement No.	Name of Work	Amt. Of technical sanction (in Rs.)	Amt. Of technical sanction + 10% (in Rs.)	Total amt. of the bill (in Rs.)	Amt. by which technical sanction exceeded (in Rs.)
1.	2.	3.	4.	4.	6.	7.
1.	01/EE/M-331/14-15	C/O 20 nos. SPS (D/S) classrooms 1 toilet block & 2 staircases at GGSS, Mubarakpur Dabas.	12506200	13756820	17130699	3373879
2.	17/EE/M-331/14-15	C/O 5nos.SPS (D/S) classrooms i/c 1 toilet block & 1 staircase at GSBB, Anandwas.	5197480	5717228	5773785	56557
3.	70/EE/M-331/14-15	C/O 14 nos.SPS classrooms (D/S) staircase & toilet block after demoslition 5 nos. porta cabin classrooms at GGSS Awantika	10358680	11394548	12745196	1350648
4.	120/EE/M-331/14-15	C/O 7 nos. SPS classrooms(D/S) with staircase at GSKV, B-Block, Shalimarbagh.	6587300	7246030	7394841	148811
5.	62/EE/M-331/15-16	C/O GSSS(pucca bldg.)at Rohini, sec-21, Ph-3.	132069000	145275900	186499895	41223995
<b>Total</b>						<b>46153890</b>

No revised Technical Sanction was obtained by the Division, so necessary ex-post-facto approval from the Competent Authority may be obtained to regularize the above said irregular amount under intimation to audit.

29/c

Para No. 4

Ref. Audit Memo No. 1  
Dated: 08/09/2017

**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 on works.

On the scrutiny of the record provided by the division, it is observed that during 01/01/2017 to 31/03/2017, the expenditure has been incurred through Hand Receipts, Permanent Imprest and bills in respect of office Stationery for Division, Circle and Zonal Office, refilling and purchase of Toner Cartridge, Office Telephone charges, Photocopy charges, Purchase and Repair of various Electrical Items, Reimbursement of Telephone, Cleaning and Sweeping of office, Hiring of Inspection Vehicles, Outsourcing of Manpower like Computer Operator, MTS, Sweeper etc. and purchase of furniture etc. On the scrutiny of paid vouchers, it has further been observed that various kinds of expenditure had been incurred in respect of the services/manpower provided in the circle office/Superintending Engineer Office/Chief Office which has been charged to the work of the Division.

The details of contingent expenditure wrongly charged to work are as under:-

*Taken as fresh*

**1. Name of Work:- Construction of Govt. Sr. Sec. School Pucca Building at Sector-17 Rohini, Delhi.**

*21/01/2017*

Vr. No.	Date	Amount	Remarks
15	07/01/2017	14,000/-	Payment for Inspection vehicle beyond 6.00PM
49	13/01/2017	3,910/-	Purchase of furniture and other accessories for the Chief Engineer Office
94	21/01/2017	2,300/-	Purchase of Drinking Water
96	23/01/2017	1,634/-	Payment of MTNL Bill
105	30/01/2017	9,851/-	Recoupment of Imprest to Sh. Sukhbir Singh, AE-III for day to day expenses
22	07/02/2017	10,660/-	Payment made to Sh. Rajinder Sharma, MTS
23	07/02/2017	12,870/-	Payment made to Sh. Monu Kumar, Computer Operator
24	07/02/2017	12,870/-	Payment made to Sh. Gulshan, Computer Operator in Superintending Engineer Office
25	07/02/2017	12,870/-	Payment made to Smt. Beena, Computer Operator in Superintending Engineer Office
26	07/02/2017	12,870/-	Payment made to Smt. Ritu, Computer Operator in Superintending Engineer Office

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56	17/02/2017	13,720/-	Payment made for hiring of vehicle
57	17/02/2017	13,720/-	Payment made for hiring of vehicle
71	20/02/2017	2,250/-	Payment made for supply of drinking water
79	25/02/2017	670/-	Payment made for Electricity charges
25	08/03/2017	12,870/-	Payment made to Sh. Monu Kumar, Computer Operator
26	08/03/2017	10,660/-	Payment made to Sh. Rajinder Sharma, MTS in the office of Sub Division-III

147725

**2) Name of Work:- Construction of Additional SPS Classrooms in existing Premises under jurisdiction EO Zone 9 & 10 Distt. North West-A**

Vr. No.	Date	Amount	Remarks
24	09/01/2017	8,500/-	Purchase of HP Toner Cartridge & HP LaserJet Toner rifling
25	09/01/2017	18,000/-	Payment made for Hiring charges of Window Air Conditioner
38	13/01/2017	2,000/-	Conveyance charges paid to Sh. Shailender Kotarya, JE
39	13/01/2017	2,000/-	Conveyance charges paid to Sh. Lalit Parvesh, JE
61	18/01/2017	9,940/-	Recoupment of Imprest to Sh. M.K. Dwivedi, AE-I
63	19/01/2017	9,968/-	Recoupment of Imprest to Sh. Rama Shankar Singh, AE-III
86	21/01/2017	10,683/-	Reimbursement of Petty purchase to Sh. Shailender Kotarya, JE
18	17/02/2017	13,556/-	Purchase of Stationary items
60	17/02/2017	12,870/-	Payment made to Shaila Mishra, Computer Operator in the Office of Sr. Architect
70	20/02/2017	9,987/-	Recoupment of Imprest to Sh. M.K. Dwivedi, AE-I
01	02/03/2017	9,998/-	Recoupment of Imprest to Sh. M.K. Dwivedi, AE-I
03	03/03/2017	9,986/-	Recoupment of Imprest to Sh. Rama Shankar Singh, AE-III
53	17/03/2017	12,870/-	Payment made to Shaila Mishra, Computer Operator in the Office of Sr. Architect
86	23/03/2017	12,021/-	Purchase of Stationary items
87	23/03/2017	13,121/-	Purchase of Stationary items
88	23/03/2017	13,975/-	Purchase of Stationary items
101	25/03/2017	10,000/-	Recoupment of Imprest to Sh. Rama Shankar Singh, AE-III
106	27/03/2017	49,222/-	Purchase of Desktop, Printer, UPS for AE-II
107	27/03/2017	12,224/-	Hiring of vehicle for AE-II
116	28/03/2017	23,604/-	Purchase of Stationary items

27/c

129	28/03/2017	9,995/-	Recoupment of Imprest to Sh. Rama Shankar Singh, AE-III
131	29/03/2017	10,000/-	Recoupment of Imprest to Sh. Rama Shankar Singh, AE-III
136	29/03/2017	9,947/-	Hiring of vehicle for AE-III
137	29/03/2017	12,789/-	Hiring of vehicle for AE-III
157	29/03/2017	10,000/-	Recoupment of Imprest to Sh. Rama Shankar Singh, AE-III
158	30/03/2017	9,810/-	Recoupment of Imprest to Sh. M.K. Dwivedi, AE-III

327066

**3) Name of Work:- Construction of 200 Additional Classrooms in 08 School Building under E O Zone 11 & 13 of DDE North West**

Vr. No.	Date	Amount	Remarks
29	13/01/2017	12,870/-	Payment made to Smt. Beena, Computer Operator in the Office of S. E
30	13/01/2017	12,870/-	Payment made to Sh. Gulshan, Computer Operator in the Office of S.E
31	13/01/2017	12,870/-	Payment made to Smt. Ritu, Computer Operator in the Office of S.E.
32	13/01/2017	10,660/-	Payment made to Sh. Maqsood, MTS in the Office of Superintending Engineer
33	13/01/2017	10,660/-	Payment made to Sh. Pushpender, MTS in the Office of Superintending Engineer
34	13/01/2017	10,660/-	Payment made to Sh. Niraj, MTS in the Office of Superintending Engineer
35	13/01/2017	10,660/-	Payment made to Sh. Prithvi Raj Singh, MTS in the Office of Superintending Engineer
83	21/01/2017	14,718/-	Purchase of Stationeries items
84	21/01/2017	13,633/-	Hiring of computer
02	07/02/2017	28,224/-	Hiring of vehicle for AE-II
03	07/02/2017	25,872/-	Hiring of vehicle for AE-II
31	07/02/2017	10,660/-	Payment made to Sh. Salek Chand, MTS
42	09/02/2017	10,660/-	Payment made to Sh. Rahul Sharma, MTS in the Office of E.E
13	04/03/2017	12,870/-	Payment made to Sh. Gulshan, Computer Operator in the Office of S.E
14	04/03/2017	12,870/-	Payment made to Smt. Beena, Computer Operator in the Office of S.E
15	04/03/2017	12,870/-	Payment made to Smt. Ritu, Computer Operator in the Office of S.E
16	04/03/2017	10,660/-	Payment made to Sh. Maqsood, MTS in the Office of S.E
17	04/03/2017	10,660/-	Payment made to Sh. Pushpender, MTS in the Office of S.E
18	04/03/2017	9,840/-	Payment made to Sh. Neeraj, MTS in the Office of S.E
19	04/03/2017	10,660/-	Payment made to Sh. Prithvi Raj Singh,

26/9

76	22/03/2017	28,224/-	MTS in the Office of S.E
77	22/03/2017	30,576/-	Hiring of Vehicle for AE-II
93	23/03/2017	28,224/-	Hiring of Vehicle for AE-II
94	23/03/2017	27,048/-	Hiring of vehicle for AE-IV
97	23/07/2017	9,062/-	Hiring of vehicle for AE-IV
99	23/03/2017	11,379/-	Payment made to Chowkidar in the Office of Sub Division-II
100	23/03/2017	7,129/-	Payment made to Sh. Kishore Kumar, Computer Operator in the Office of E.E
121	28/03/2017	4,728/-	Payment made to Sh. Dhanik Lal Mukhiya, MTS in the Office of Sub Division II& IV
122	28/03/2017	4,589/-	Payment made to A.S. Consultants for Income Tax Returns
123	28/03/2017	10,124/-	Payment made to A.S. Consultants for Income Tax Returns
124	28/03/2017	3,890/-	Payment made to A.S. Consultants for Income Tax Returns
144	29/03/2017	9,984/-	Recoupment of Imprest to Sh. D.P. Singh, AE-II
149	29/03/2017	28,224/-	Hiring of Vehicle for AE-II
150	29/03/2017	28,224/-	Hiring of Vehicle for AE-II
159	30/03/2017	9,975/-	Recoupment of Imprest to Sh. Dalbir Singh, AE-IV
184	31/03/2017	17,604/-	Payment made to Sh. Gulshan, Computer Operator in the Office of S. E
185	31/03/2017	17,604/-	Payment made to Smt. Beena, Computer Operator in the Office of S. E
186	31/03/2017	17,604/-	Payment made to Smt. Ritu, Computer Operator in the Office of S. E
187	31/03/2017	16,182/-	Payment made to Sh. Maqsood, MTS, in the Office of Superintending Engineer
188	31/03/2017	16,182/-	Payment made to Sh. Pushpender, MTS, in the Office of Superintending Engineer
189	31/03/2017	7,308/-	Payment made to Sh. Neeraj, MTS, in the Office of Superintending Engineer
190	31/03/2017	16,182/-	Payment made to Sh. Prithvi Raj Singh, MTS, in the Office of Superintending Engineer

615493

**4) Name of Work:- Construction of Additional SPS Classrooms in various School Building under Education Division North**

Vr. No.	Date	Amount	Remarks
60	18/01/2017	11,046/-	Hiring of Photocopy Machine (Rental Charges cum per copy basis)

11046

5) Name of Work:- Construction of 242 Additional Classrooms in three School Building under EO Zone 07 of DDE North

Vr. No.	Date	Amount	Remarks
82	21/01/2017	13,519/-	Purchase of HP Printer & HP USB Key Board
14	07/02/2017	1,783/-	Repair of Printer HP-1020
15	07/02/2017	10,200/-	Purchase of Oil Heater
16	07/02/2017	6,248/-	Purchase of Towels for office use
02	03/03/2017	9,981/-	Recoupment of Imprest to Sh. P.P. Vaid, AE-I
07	04/03/2017	2,500/-	Payment made on a/c of Upgradation of Computer Software ESTA-14 to ESTA-16
62	17/03/2017	16,624/-	Hiring of vehicle
89	23/03/2017	30,561/-	Purchase of Toner for LaserJet Printer
111	27/03/2017	12,996/-	Purchase of Stationeries items
130	29/03/2017	10,000/-	Recoupment of Imprest to Sh. P.P. Vaid, AE-I
154	29/03/2017	13,066/-	Repair of Computer in the office of AE-III

127476

6) Name of Work:- Construction of Govt. Sr. Secondary School, Pucca Building at Sector-06, Rohini, New Delhi

Vr. No.	Date	Amount	Remarks
96	23/01/2017	1,660/-	Payment made to MTNL for Telephone Charges
97	23/01/2017	9,997/-	Recoupment of Imprest to Sh. Dalbir Singh, AE-IV
5	07/02/2017	69,739/-	Purchase of Furniture
82	25/02/2017	9,909/-	Recoupment of Imprest to Sh. D.P. Singh, AE-II
83	25/02/2017	2,500/-	Payment made on a/c of preparing of Monthly A/c of the Division
85	25/02/2017	3,600/-	Payment made for refilling of Toner
106	28/02/2017	91,463/-	Purchase of Retro Reflected Aluminium Sign Board 25X4,100Sqft
107	28/02/2017	95,121/-	Purchase of Retro Reflected Aluminium Sign Board 26X4 108Sqft
108	28/02/2017	45,000/-	Purchase of M.S. Leddar
41	10/03/2017	9,995/-	Recoupment of Imprest to Sh. D.P. Singh, AE-IV

338986

7) Name of Work:- Construction of MP Hall for 3 Nos. Badminton Court at Govt. Boys Sr. Secondary School, SU Block, Pitampura, Delhi

Vr. No.	Date	Amount	Remarks
103	25/01/2017	4,200/-	Purchase of Photocopy Paper
47	17/03/2017	9,643/-	Purchase of Towel & Soup

13863



24/c

**8) Name of Work:- Construction of Govt. Sr. Secondary School, Pucca Building at Sector-22 Phase-III, Rohini, Delhi**

Vr. No.	Date	Amount	Remarks
27	07/02/2017	10,660/-	Payment made to Sh. Prithvi Raj Singh, MTS, in the Office of Superintending Engineer
28	07/02/2017	10,305/-	Payment made to Sh. Neeraj, MTS, in the Office of Superintending Engineer
29	07/02/2017	10,660/-	Payment made to Sh. Maqsood, MTS, in the Office of Superintending Engineer
30	07/02/2017	10,660/-	Payment made to Sh. Pushpender, MTS, in the Office of Superintending Engineer
23	08/03/2017	13,720/-	Hiring of vehicle for AE-III
27	08/03/2017	9,907/-	Recoupment of Imprest to Sh. Sukhbir. Singh, AE-III
51	17/03/2017	14,950/-	Repairing of Computer
52	17/03/2017	13,633/-	Payment made for service charges of Computers of Chief Engineer(Education)
67	17/03/2017	9,334/-	Recoupment of Imprest to Sh. Sukhbir. Singh, AE-III
79	22/03/2017	13,720/-	Hiring of vehicle for AE-II
80	23/03/2017	750/-	Payment made to TPDDL for Electricity Charges
81	23/03/2017	1,454/-	Payment made to MTNL for Telephone charge
95	23/03/2017	13,720/-	Payment made for Hiring of vehicle to EE, Division
126	28/03/2017	3,000/-	Purchase of Toner Cartridge
127	28/03/2017	14,865/-	Purchase of Stationery items
132	29/03/2017	12,056/-	Payment made to rental charges of Photocopy machine
133	29/03/2017	12,936/-	Payment made for hiring of vehicle for AE-III
160	30/03/2017	372/-	Purchase of Stationery items
161	31/03/2017	2,500/-	Payment made for preparing of Monthly A/c for March 2017
165	31/03/2017	10,000/-	Recoupment of Imprest to Sh. Sukhbir. Singh, AE-III
180	31/03/2017	13,350/-	Payment made to Sh. Rajinder Sharma, MTS
181	31/03/2017	16,182/-	Payment made to Sh. Monu Kumar, Computer Operator in the office of AE-III

218734

23/e

9) Name of Work:- Construction of Govt. Sr. Secondary School, Pucca Building at Sector-23, Rohini, Delhi

Vr. No.	Date	Amount	Remarks
43	09/02/2017	16,927/-	Payment made to Ms. Anita, Computer Operator in the Office of Executive Engineer
101	25/02/2017	17,976/-	Payment made for Hiring of vehicle to S.E
104	28/02/2017	14,837/-	Purchase of Stationary items
105	28/02/2017	26,370/-	Payment made for Hiring of vehicle to SE
10	04/03/2017	16,781/-	Payment made to Ms. Anita, Computer Operator in the Office of Executive Engineer
11	04/03/2017	10,660/-	Payment made to Sh. Salek Chand, MTS in the Office of Executive Engineer
12	04/03/2017	10,660/-	Payment made to Sh. Rahul Sharma, MTS in the Office of Executive Engineer
81	23/03/2017	1,466/-	Payment made to MTNL for Telephone charge
177	31/03/2017	19,550/-	Payment made to Ms. Anita, Computer Operator in the Office of Executive Engineer
178	31/03/2017	13,350	Payment made to Sh. Salek Chand, MTS in the Office of Executive Engineer
179	31/03/2017	13,350/-	Payment made to Sh. Rahul Sharma, MTS in the Office of Executive Engineer

161927

10) Name of Work:- Construction of Govt. Sr. Secondary School, Pucca Building at Sector-04, Rohini, Delhi

Vr. No.	Date	Amount	Remarks
06	03/03/2017	2,500/-	Payment made for preparing of Monthly A/c for January 2017

11) Name of Work:- Construction of Govt. Sr. Secondary School, Pucca Building at Sector-21, Rohini, Delhi

Vr. No.	Date	Amount	Remarks
45	16/03/2017	2,500/-	Payment made for preparing of Monthly A/c for February 2017

Rs 1967,294/=

The Expenditure incurred has been charged to work which is irregular, the Division may be advised to regularized the expenditure from the Finance Department and other similar cases may also be review, under intimation to audit

22/c

**PART -II**  
**CURRENT AUDIT REPORT**  
**(2017-18 to 2018-19)**

**PARA No. 01**

(Audit Memo No. 01 Dated :07.08.2019)

Subject:- Unadjusted balance amounting to Rs.2,31,84,043/- under "Cash Settlement Suspense Account".

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

However, the monthly account of March, 2019 showed that an amount of Rs.2,31,84,043/- is still lying as outstanding in Cash Settlement Major Head-8658 Suspense Account. This amount is due from Police Department. The blockade of this huge amount shows that the department as required in by the above code has not reviewed the suspense register from time to time. Efforts are required for the early settlement of this suspense account under intimation to audit.

S.No.	Particulars	Closing Balance-March, 2018 (in Rs.)	Closing Balance-March, 2019 (in Rs.)
1.	8658- SuspenseAccount	2,31,84,043/-	2,31,84,043

The same objection has been raised by the previous audit vide para No.16 (memo No.04 dated 20.05.2014, audit period 2008-2014) but the division has not taken any action till date.

Efforts should be made to settle the outstanding Suspense Account and result thereon may be intimated to audit.

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**PARA No.2**

(Audit Memo No. 02 Dated :07.08.2019)

211e

Subject: - Heavy outstanding balances under deposits.

During test check of monthly account of Ex. Engineer, M-331 for the month of March, 2019, it was observed that an amount of Rs. 19.86 Crore was lying outstanding under the head "Public Works Deposits" as detailed below:

<b>Classes of deposits</b>	<b>Amount as on 31.03.2019</b>
Civil Deposits - Security Deposits (Part II)	2,04,80,871/-
Civil Deposits - Public Work Deposits (Part III)	10,86,76,947/-
Civil Deposits - Other Deposits(Pat-V)	6,94,49,757/-
<b>Total outstanding as on 31.03.2019</b>	<b>19,86,07,575/-</b>

Heavy accumulation under Part-II of Rs. 2.04 Crore was indicative of non review of Deposit Register at Divisional Level from time to time. This should now be reviewed and all deposits more than three years old where refund is due be credited to Revenue.

Accumulation of Rs. 10.86 Crore under Part-III was due to non execution of work against deposits. Details of deposits lying outstanding with the Department, Amount received, amount spend were not made available & thus it could not be verified how long the deposits were outstanding and which Department were involved. Deposit under Part V has accumulated due to withheld amount from contractor's bill on account of non-sanction of EOT cases, testing defects, pending works etc.

Accumulation of Rs. 6.94 Crore was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

The same objection has been raised by the previous audit vide Para No.17 (memo No.03 dated 20.05.2014, audit period 2008-2014) but the division has not taken any action till date.

As per Section 22.4 of CPWD Works Manual 2014 that the claim for refund of security deposits is governed by the Limitation Act. The period of limitation is 3 years, commencing from the date that the right to the due accrues. In the case of security deposit paid along with the individual contract, the right to the due would accrue under Clause 17 after the maintenance period, or the date of payment of final bill, whichever is later.

It is therefore suggested that year-wise details of the deposits be ascertained and unclaimed deposits for more than 3 years credited to Govt. revenue as per provision.

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

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20/e

**PARA No.3**

(Audit Memo No. 03 Dated :08.08.2019)

Subject: - Time barred cheques amounting to Rs. 1,26,24,660/-

As per rule 47(2) of (R & P) Rules, 1983 if a cheque remained unpaid for any cause, six months after its issue and not surrendered for renewal should be cancelled in the manner indicated in clause III of sub-rule (1) with the difference that no acknowledgement of the stop order may be insisted from the bank. Its amount should also be written back in the accounts.

During the test check of CPWA-51, schedule of monthly settlement with treasuries (Part-II cheque issued and paid/Details of difference) it has been noticed that the following cheques amounting to Rs. 1,26,24,660/- which were issued by the division have not been encashed till date and thus become time barred:-

S.No.	Cheque No.	Date of issue	Amount (in Rs.)
1.	Cheque details not provided	Date not mentioned	12580334/-
2.	C-478131	- Do -	24431/-
3.	A-935737	- Do -	8100/-
4.	A-936255	- Do -	3765/-
5.	A-850603	08.07.2015	8030/-
<b>TOTAL</b>			<b>1,26,24,660/-</b>

Head of Office, Division M-331 may take immediate steps to settle the accounts as per R & P Rules under intimation to audit.

**PARA No.4**

(Audit Memo No. 04

Dated :08.08.2019)

Subject: - **Non revalidation of FDR/Bank Guarantees**

During the course of audit of Valuable Register maintained in PWD Division, M-331, 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 these FDRs/PG has been fulfilled.

S. No.	Page No. of EMD register	Sl. No of EMD Register	Name of agency M/s.	Details of EMD FDR/BG	Amount of EMD FDR/BG	Date of expiry of validity of FDR/BG
1.	6	762	Hari Mohan Sharma	616320/22.09.2012	20,000/-	22.03.2013
2.	12	780	Rajender Prasad Sharma	498608/18.10.2012	1500/-	18.10.2017
3.	17	801	Mool Chand	0195814/29.01.2013 0195816/29.01.2013	30,732/- 53,324/-	16.06.2013
4.	25	832	Sushil Kumar	689458/09.05.2013	25,000/-	09.05.2014
5.	32	853	Kalyan Ch. Goel	837523/22.07.2013	15,000/-	22.04.2014
6.	33	854	Gupta Const.Co.	712607/23.07.2013 712602/23.07.2013	15,000/- 25,000/-	23.07.2014
7.	33	855	Mathradas Ahuja	00022314/10.08.2013	1,86,500/-	17.02.2014
8.	34	858	Sushil Kumar	689663/29.06.2013	26,500/-	29.06.2014
9.	39	877	The Krishna Co.	976788/11.09.2013	5,35,761/-	30.03.2015
10.	42	888	Sushil Kumar	689840/27.08.2013	19,500/-	27.08.2014
11.	47	904	Sushil Kumar	692604/23.10.2013	21,000/-	23.10.2014
12.	47	906	Amit Kumar	274356/05.10.2013	2,85,500/-	05.10.2014
13.	49	911	Hari Mohan Sharma	0256700/15.01.2014	35,000/-	15.01.2014
14.	54	926	Dharambir Singh	139680/31.01.2014	4,000/-	03.01.2015
15	64	960	Hari Mohan Sharma	135391/24.06.2014	4,000/-	24.12.2014
16.	77	1004	Nurul Hak	845632/02.09.2014	4,000/-	02.03.2015
17.	77	1005	P.S.Enterprises	135474/30.08.2014	4,000/-	28.02.2015
18.	78	1007	P.S.Enterprises	0207898/16.08.2014	22,000/-	16.08.2015
19	19	1158	Kalyan Ch. Goel	161280/08.12.2015	73,834/-	08.12.2017
20	17	1151	Sharma &	8623478337/28.09.2015	1,60,000/-	28.09.2016

			Sharma			
21	03(PG)	1207	Zahid Hussain	895830/01.07.2014	10,000/-	01.07.2015
22	03(PG)	1208	SushilKumar	093281/28.06.2014	41,000/-	28.06.2015
23	04(PG)	1209	Chandresh Satija	1796461/25.06.2014	22,000/-	25.06.2015
24	09(PG)	1232	Lalit Kumar	804823/04.08.2014	19,100/-	04.08.2015
25	10(PG)	1238	Chandresh Satija	135451/19.08.2014	6,500/-	19.02.2015
26	14(PG)	1252	Garg Trading Co.	0012462/16.09.2014	34,621	16.03.2015

As per Section 22.4 of CPWD Works Manual 2014 that the claim for refund of security deposits is governed by the Limitation Act. The period of limitation is 3 years, commencing from the date that the right to the due accrues. In the case of security deposit paid along with the individual contract, the right to the due would accrue under Clause 17 after the maintenance period, or the date of payment of final bill, whichever is later

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.5**

(Audit Memo No. 05 Dated :09.08.2019)

**Subject: - 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 on works.

During the test check of the record provided by the division, it is observed that during 2017-2019, the expenditure has been incurred through Hand receipts, Permanent Imprest and bills in r/o office stationery of division, circle and zonal office, hiring of vehicle, photocopy charges, charges for I.Tax return filing charges, conveyance charges etc. On the scrutiny of paid vouchers, it has been further observed that various kinds of expenditure had been incurred related to Chief Office, MSO Building which has been charged to the work of the division.

S. No.	CV No. and date	Item	Name of work	Firm M/S.	Amount (in Rs.)
1.	89/29.11.2018	Office Stationery	A/R & M/o to various schools	Khurana Enterprises	23343
2.	88/29.11.2018	Broadband/Wifi installation	A/R & M/o to various schools	Krishtel Internet Services (P) ltd.	3154
3.	05/04.05.2017	Hiring of vehicle	A/R & M/o to various schools	Joginder Tour & Travels	29400
4.	35/04.05.2017	I.Tax return filing charges	A/R & M/o to various schools	ARV Consultancy Services	10000
5.	61/16.05.2017	Hiring of vehicle for inspection	A/R & M/o to various schools	Joginder Tour & Travels	55272
6.	62/16.05.2017	Hiring of vehicle for inspection	A/R & M/o to various schools	Kriti Enterprises	28800
7.	63/16.05.2017	Hiring of vehicle for inspection	A/R & M/o to various schools	Kriti Enterprises	27600
8.	58/27.02.2019	Photocopier maintenance charges	A/R & M/o to various schools	Frank Copier (P) Ltd.	12440
9.	59/27.02.2019	Office Stationery	A/R & M/o to various schools	Taneja Enterprises	23531
10.	60/27.02.2019	Computer HP Toner	A/R & M/o to various schools	VTC Computers	5192
11.	69/28.02.2019	Computer Desktop	A/R & M/o to various schools	Star Computer Systems	14500
12.	73/20.11.2018	Computer items/parts/repair	C/o Addl. SPS rooms in govt. schools	Network Infotech	14674
13.	07/07.01.2019	Office Stationery	A/R & M/o to various edn. bldgs.	Khurana Enterprises	22093
14.	08/07.01.2019	I.Net connection charges	A/R & M/o to various edn. bldgs.	Krishtel Internet Services (P) ltd.	1204



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15.	18/07.01.2019	Stationery (Registers)	C/o boundary wall & Guard rooms at Sonia Vihar	Neeru Enterprises	12178
16	16/07.01.2019	Conducting photographic survey/measurement lay out plans of schools	C/o boundary wall & Guard rooms at Sonia Vihar	Konark Survey	18000
17.	19/07.01.2019	Office stationery	C/o 44 addl. SPS class rooms at GGSSS No.1,BhalswaDairy	Neeru Enterprises	5305
18.	20/07.01.2019	Office stationery	C/o 44 addl. SPS class rooms at GGSSS, No.1,BhalswaDairy	Neeru Enterprises	10990
19.	47/19.01.2019	Salary of chowkidar	A/R & M/o to various edn. bldgs.	Manoj Kumar, Chowkidar	14000
20.	60/28.01.2019	Office stationery	A/R & M/o to various schools under Education.	Global Traders	21504
21.	61/28.01.2019	Office stationery	A/R & M/o to various schools under Education.	Taneja Enterprises	22181
22.	62/28.01.2019	Office stationery & Sanitation items	A/R & M/o to various schools under Education.	Taneja Enterprises	24414
23.	63/28.01.2019	Internet connection charges	A/R & M/o to various schools under Education.	Krishtel Internet Services (P) ltd.	1204
24	17/11.09.2017	Hiring of vehicles	C/o 242 addl.class rooms under E.O.Zone-7(North)	Mohd. Imran	17078
25.	61/19.03.2019	Office stationery	A/R & M/o to various schools	Taneja Enterprises	22172
<b>TOTAL</b>					<b>4,40,229/-</b>

The same objection has been raised by the previous audit vide Para No.4 (Memo No.1 dtd. 08.09.17, audit period 2014-2017) for regularization expenditure amounting to Rs.19,67,294/- from Finance Department but the Division has not taken any process for regularization. In spite of this, the division has been incurred expenditure amounting to Rs.4,40,229/- during the audit period 2017-19.

The expenditure incurred Rs.19,67,294/- during the period 2014-17 and Rs.4,40,229/- for the period 2017-19 has been charged to work which is irregular, the division may regularize expenditure from the Finance Department and other similar cases may also review, under intimation to audit

**PARA No.6**

(Audit Memo No. 06 Dated :13.08.2019)

**Subject: - Hiring of vehicles through work under during the period 2017-2019.**

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 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 5th 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 test check of record, it has been observed that Maintenance Civil Division M-331, Public Works Department, Dr.BSA Hospital Complex, Sector-6, Rohini, Delhi has hired/hiring vehicles for Executive Engineer of the Division without approval of Finance Department, Govt. of NCT of Delhi regarding number of vehicle to be hired by the department which detail as under:-

S.No	Agreement Number & Name of Work	Contractor Name	Total Tender Cost	Amt. Paid(Rs.)	Remarks
1.	03/EE/PWD/Edu.(M)NW/2018-19 Construction of GSSS (Pucca Bldg.) at Sec-4, Rohini, (01 vehicle @ Rs.38,200/- per month)	Sh.Darshan Singh	3,94,400/-	3,99,294/-	Detail as per final bill Hire & Running charges for LMV = Rs.3,57,934/- Extra hour=Rs.41,360 (517 hrs @ Rs.80/-
2.	01/EE/Edn.PWD/2017-18 Construction of GSSS (Pucca bldg.),Sec-21, Ph-II(5 vehicles @ Rs.35,000/- per month)	Sh.Darshan Singh	1,89,000/-	2,24,070/-	Detail as per final bill Hire & Running charges for LMV = Rs.2,08,880/- Extra hour=Rs.15,190 (245 hrs @ Rs.62/-
3.	057-2017-00977	Sh.Darshan	1,89,000/-	2,25,127/-	Detail as per final bill

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	Construction of GSSS (Pucca bldg.) at sec-21, Rohini(5 vehicles @ Rs.35,000/- per month)	Singh			Hire & Running charges for LMV = Rs.2,07,550/- Extra hour=Rs.17,5 77 (283 hrs @ Rs.62/-
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The Executive Engineer and Assistant Engineer are working in this division below pay structure of PB-4 Rs.37400-67000 + Grade pay Rs.10,000/-. As per above said order these officers are comes under non-entitlement 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. The division has paid amounting to Rs.38,200/- instead of Rs.35,000/-, the excess amount of Rs.29,984/- paid to Contractor.

In addition, as per work order the contractor was required to provide and operate vehicle made of Dzire/Honda, Amaze or equivalent of not more than two years old .From the scrutiny of supporting documents attached with the bills, it has been observed that the following discrepancy has not been scrutinized 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 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.

As per rule 19.2.2 Account code, charges which cannot be classified under Construction, Repair and Machinery & Equipment head of Expenditure accounted as contingent expenditure to the contingencies of work is strictly prohibited but the department is charging the expenditure of hiring of vehicle to Work- C/o GSSS, Sec-4, Rohini, GSSS (Pucca bldg.), Sec-21, Rohini, and Construction of GSSS (Pucca bldg.) at sec-21, Rohini, Delhi.

However, the department may regularize the expenditure incurred on hiring of vehicles from Finance Department and excess payment of **Rs.29,984/-** from concerned Contractor after due verification of facts & figures under intimation to audit. Similar cases may also be reviewed under intimation to audit.

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ARA No.7  
(Audit Memo No. 07 Dated :13.08.2019)

**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.

As per Cabinet decision No.2215 dated 29.09.2015 that:-

The ICSIL should be continued as empanelled agency at the same rate (i.e.10 %) as service charges of ICSIL for Govt. of NCT of Delhi to provide all types of contractual manpower at various levels to the Departments of Govt. of NCT of Delhi as per their requirements.

The above cabinet decision endorsed by Dy. Commissioner, Industries, DSIIDC vide letter No.FC.1/2015/4155 to 4164 dated 8<sup>th</sup> December, 2015.

During the test check of Work order register of Division for the year 2017-19 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.	Description	Rate	Amount paid (in Rs.)
1.	01/EE/Edn.(M)N-W/PWD/2018-19 dtd.28.06.2018 Charge of GSSS, Pucca Bldg. At Sec-4, Rohini Contractor Name: Sh.Jitender Kr.Verma	01 Computer Operator deployed in the O/O Sr.Architect-North, PWD, MSO Bldg.,New Delhi.	24500/- per month	478000
2.	03/EE/Edn.(M)N-W/PWD/2018-19 dtd07.09.2018 Charge of various education bldgs. Under EE, Edu.(M), NW, during 2018-19 Contractor Name: Rakshak Securities Pvt.Ltd.	01 Computer Operator deployed at Sub-Division-III & IV	22700/- per month	32461
3.	03/EE/Edn.(M)N-W/PWD/2018-19 dtd07.09.2018 Charge of various education bldgs. Under EE, Edu.(M), NW, during 2018-19 Contractor Name: Rakshak Securities Pvt.Ltd.	01 Chowkidar deployed at PWD office of AE-IV, Edu, NW, sec-23, Rohini	17200/- per month	48160
4.	03/EE/Edn.(M)N-W/PWD/2018-19 dtd07.09.2018 Charge of various education bldgs. Under EE, Edu.(M), NW, during	01 MTS deployed at Sub-Division-III & IV	18450/- per month	72324

	2018-19			
	Contractor Name: Rakshak Securities Pvt.Ltd.			630945/-
<b>TOTAL</b>				

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The following observations are made in this regard:-

1. No approval or concurrence of AR/Finance Department had been obtained for deployment of such additional personnel. Expenditure incurred on the deployment of private security unauthorizedly aggregated to Rs. **630945/-** (approx.) during 2017-19.
2. The entire expenditure incurred on the deployment of contractual staff was charged to GSSS, Pucca Bldg. At Sec-4, Rohini and annual repair and maintenance was irregular as expenditure on deployment of contractual staff cannot be treated as part of annual maintenance work expenditure.

Moreover, a work order No.-1 dated 28.06.2018 was issued for job work of 01 Computer Operator for preparation of Architecture, drawings in the O/O Sr.Architect, North PWD, MSO Bldg, New Delhi for 20 months at a cost of Rs. 4,78,000/-the O/O Sr.Architect, North PWD, MSO Bldg, New Delhi is a separate office, the expenditure on this account should have been met from their own funds.

However, the department may regularize the expenditure incurred on deploying of contractual staff from Finance Department and A.R. Department under intimation to audit. Similar cases may also be reviewed under intimation to audit.

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**PARA No.8**

(Audit No. 08 Dated :13.08.2019)

**Subject: - Performance/output of the Division.**

PWD division M-331 is a maintenance division and follows the provisions of the CPWD Manuals 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 specifies that the work shall throughout the stipulated period of the contract be proceeded with all due diligence (time being deemed to be the in the essence of the contract) on the part of the Contractor. During the scrutiny of entries made in the Agreement Registers for the period 2017-2019 it has been observed that percentage of works completed within time in above divisions is very negligible as detailed below:-

Total Agreements during 2017-19	No. Undertaken	Of	Completed within stipulated/agreed time	Percentage completed within time	of works	Remarks
2017-18	-	09	01	11%		-
2018-19	-	18	NIL	0%		12 projects are running and 06 projects were not completed in stipulated time.

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.

Audit is of the view that lack of proper monitoring and poor planning of work has resulted in late completion of work which is still incomplete even after lapse of more than one year from the date of start. Some instances are given below:

S.No.	Agreement No.	Date of start	Date of completion as per agreement	Actual date of completion	Delay
1	05/EE/PWD-Edu(M) NW/2016-17	02.12.2016	15.04.2017	29.06.2018	01 year 02 months
2	01/EE/PWD-Edu(M) NW/2018-19.	18.05.2018	17.07.2018	Work in progress as per agreement register	01 year 03 months

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. The same objection was raised by previous audit vide Para No.1 (memo No.18 dt.11.11.2008, audit period 2006-08).

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**Subject: - Huge variation between tendered quantity & quantity executed.**

As per clause 4.2 of CPWD Works Manual, the detailed estimate should be completed and as comprehensive as possible, and should be supported by detailed architectural drawings, preliminary structural plans; preliminary lay out drawings of the various services, detailed drawings and/or specifications for the various components of work involved, etc. as applicable.

As per Section 24.1.2, the following procedures shall be followed in sanctioning the deviation item

- (1) The deviations shall be sanctioned by the officers as per delegation of powers.
- (2) In case of deviations occurring in the quantities of substituted/extra items/deviation in quantity of any item already sanctioned, then revised sanction should be taken from the competent authority.
- (3) Total deviation in quantity of an item shall be sanctioned by one authority only whosoever is competent to sanction total deviation of the item.
- (4) Minus deviation is to be sanctioned on the basis of agreement rate irrespective of deviation limit.

The amount of a deviation statement shall be the sum of absolute value of deviated amounts of all individual items. As per schedule F clause 12 restriction of completion cost upto 1.25 time of tender cost shall not be applicable in original work for the purpose of derivation of rates of extra, substituted, deviations beyond specific limit, it shall be treated as maintenance work.

During the test check of the record, in r/o the following said work produced to the audit, it was noticed that huge deviations and extra items in execution of agreement items , work carried out and payment of these items were made to the contractor without obtaining the approval of competent authority. Details of the same are given below:-

Particulars	Deviations			Extra Items		
	Statement No.	Amount	Sanctioned with the power of	Statement No.	Amount	Sanctioned with the power of
1. M/s.Surindra Electricals 01/EE/PWD/Edu./(M)(NW)/ 2017-18/00437 (original work)	I	176127	A.E.	I	175140	A.E.
	-	--	--	II	735862	E.E.
	I (revised)	179913	A.E.	I	115122	A.E.
2. M/s.MC Construction Co. 123/EE/PWD/M-333/2014- 15	II(revised)	2995413	E.E.	II	2384251	E.E.
3. E.C.:Rs.12,82,22,690/-	III	18452156	S.E.	III	10375664	E.E.
4. T.C: Rs.9,71,15,866/-	IV	56912153	C.E.	SIS	518144	E.E.
5. SDOS: 10.11.2014	V	984105	P.M.	---	---	---
6. SDOC: 09.02.2016						
7. ADOC: 05.06.2017						
Total amount paid :Rs.18,13,67,495/-						

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Particulars	Estimated Cost(inRs)	Tender Amount	SDOS	SDOC	ADOC
3.M/S.Perfect Airconditioning & Electrical 02/ EE/PWD/Edu./(M)(NW) /2017-18 (Original work)	63500661	51276784	07.07.2017	18.11.2017	31.12.2018

As per 8<sup>th</sup> running bill of M/s.Perfect Air conditioning & Electrical an expenditure of Rs.12,23,060/- incurred on extra/substituted items and an amount of Rs.89,38,680/- incurred upon the deviation of quantity as per details below:

S.No.	Item of Agreement No.	Quantity to be executed	Quantity executed	Amount (in Rs.)	Percentage of excess execution
1.	2.1	2532 @ 155.60 cum	3106.49	89391	22.69%
2.	3.1	139 @ 157.50 cum	328.93	29914	136.64%
3.	4.1	320 @ 208.30mtr.	538.22	45455	68.19%
4.	6.1	709 @ 46.25 cum	850.55	6547	19.96
5	12.1.1	52 @ 6540.90 cum	94.91	280670	82.51%
6	15.1	79050 @ 68.10 kg	125700.03	3176867	59%
7	18.1	441 @ 6644.60 cum	524.46	554548	18.92%
8	20.1	262.75 @ 6006.20cum	501.88	1416743	91.01%
9	28	96 @ 804.71sqm	125.70	23900	30.93%
10	30.1	117 @ 2850 sqm	467.41	998669	299.49%
11	31.1	190 @ 3100 cum	272.29	255099	43.31%
12	34.1	2120 @ 109 kg	4222.13	229132	99.15%
13	37.2	6 @ 189 each	24	3402	300%
14	40.1	14 @ 69.80 each	48	2563	242.85%
15	44	34566 @ 73.95kg	58579.53	1728974.16	69.47%
16	47	480 @ 38.55mtr	2086.06	61914	334.59%
17	65.1	7 @ 220 mtr.	165.60	34892	2265.71%
Total of deviation items				8938680.16	
18	Expenditure on Substitute items			246511	
19	Expenditure on extra items			976549	

It has been observed in the above cited case that no prior approval of Technical Sanction Authority i.e. S.E. was obtained before the execution of extra items and deviations beyond 10% and final bill was passed and payment made to the contractor. The extra items and deviations were sanctioned as per the delegation of powers of AE & EE but this aspect was ignored that the delegation of

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powers for sanctioning deviations and extra items are applicable only if the prior approval of TS authority has been obtained. Approval / consent of the client department for deviation and execution of extra work sought not found in the provided record.

This indicates that the detailed estimate was prepared without ensuring actual scope of work. Audit is of the view that the schedule of items for the work should have been considered prudently before awarding the work to the contractor, as it could also affect bid rates submitted by the bidders resulting in change in the position of L-1.

The percentage of extra work to the tender cost was varying very high therefore, making payment of extra work at market rate was not the economical expenditure by the division. If estimate would have been properly calculated before the execution of work, it could have saved the government money. Moreover the sanction of the competent authority before executing the extra work was not obtained, whereas the prior approval as per section 24.1.2 of CPWD Work Manual, of the competent authority is required.

The division has made payment amounting to Rs.1,01,61,740/- for division items, extra/substituted items without approval of competent authority. Hence necessary approval from competent authority as per Delegation of Powers given in Appendix-I of the CPWD Manual – 2014 may please be obtained under intimation to audit. The administrative approval of the client department may be obtained in such cases and shown to the audit. Similar cases may also be reviewed under intimation to audit.

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**PARA No.10**

(Audit Memo No. 15 Dated :19.08.2019)

**Subject: -Slow progress of works leading to missing the deadlines for completion of work.**

Test check of progress reports revealed that progress of some of the works during the audit period was very slow and missed the stipulated date of completion by more than one year. Details of some of the works are given below for reference:-


S. No.	Name of the work with agreement number	Name of contractor M/S	Stipulated date of start	Stipulated date of completion	Actual Date of Completion	Delay in Days
1.	C/o GSSS,Sec-17,Rohini, Delhi during 2015-16	Surindra Electrical s	16.06.2017	15.07.2017	10.10.2017	87
2.	C/o addl.44 SPS class rooms in existing premise under jurisdiction Zone-12 of DDE9NW-B) School ID:1412035	Perfect Airconditio ning Electricals.	07.07.2017	18.11.2017	31.12.2018	408
3.	C/o GSSS(Pucca Bldg.) at Rohini, Sec-3, Delhi	Kanchan Lal	25.09.2017	24.11.2017	05.04.2018	133
4.	C/o GSSS(Pucca Bldg.) at Rohini, Sec-1, Delhi	Kanchan Lal	25.09.2017	24.11.2017	18.05.2018	146
5.	C/o Boundary Wall finished with washed stone grit plaster along with M.S.Grill at proposed GSSS,Sec-27, Rohini, Delhi	Jitender Kr.Verma	25.11.2017	24.02.2018	02.05.2018	67
6.	C/o Basketball court, Volley ball court, Guard room, Parking shed and Miscellaneous Civil works at Govt.Co-Ed Sarvodaya Vidyalaya,Sec-17,Rohini	Shree Shyam Enterprises	07.06.2018	16.08.2018	04.04.2019	232
7.	C/o Govt.middle school Pucca bldgs, Sec-25, Rohini, delhi	Rukma Devi & Sons	07.01.2018	05.10.2018	05.11.2018	30
8	C/o 148 addl.SPS class rooms at GGSSS,Shahbad Dairy,Delhi	Profile Constructio ns pvt.ltd.	02.03.2018	28.08.2018	In Progress	353
9	Renovation & upgradation of MP Hall and set up of the Nursery (Pre-school) Govt.Co-ed SS,Sec-17, Rohini, Delhi	M.P.Bhatia	18.05.2018	17.07.2018	In progress	398

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10	C/o addl. SPS class rooms in existing premises of Govt. school of Dte. Of Edn., 104 addl SPS class rooms, Labs, toilets and staircases, sanitary installation, drainage, electrical installation, dvpt, of site and fire fighting arrangements etc.	Amar Construction Co.	29.12.2018	26.07.2019	In Progress	24
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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 and it is necessary for the competent authority to give provisional time extension before stipulated date of completion and also such penalty was imposed upon the Contractor according to clause 2 of General Condition of Contract for CPWD Works Manual 2014 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.

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

5/2

**TAN No.1**

(Audit Memo No. 09

Dated :13.08.2019)

**Subject: - Delay in deposit of Labour Cess amounting to Rs.1,56,97,862/-**

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 to 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 of making such payment.

During test check of the Cash Book of the division 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, 2017 to March, 2019 was not deposited on monthly basis. However, accumulated amount of one year's labour cess was deposited in one go by the division which was a clear violation of Building and other Construction Workers Welfare Cess Rules, 1998 which detail as under:-

Period	Voucher No.& Date	Amount (in Rs.)
01.04.2017 to 31.03.2018	221/31.03.2018	70,03,505
01.04.2018 to31.03.2019	172/31.03.2019	86,94,357
TOTAL		1,56,97,862/-

Head of Office is advised to take immediate steps to deposit of Labour Cess as per rule under intimation to audit.

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TAN No.2

(Audit Memo No. 11 Dated :16.08.2019)

**Subject: - Withheld amount to the tune of Rs.4,85,54,175/-**

During the course of audit of account for the year 2017-18 & 2018-19 in r/o it has been noticed that Deposits under Part V had been accumulated to the tune of Rs.4,85,54,175/- due to withheld amount from the Contractors Running Account Bills on account of Non-sanction of Extra Items Statement, Deviation/Substituted Items Statements, Testing Defects, Pending Works, Extension Of Time etc. Huge accumulation of balance under Part V indicates that the Works from which these amounts had been withheld, have still not been completed or completed satisfactorily.

It is requested action under the rules may be taken against the Contractors concern for incomplete/unsatisfactory completion of Works and the Withheld amount may be released to them accordingly. Compliance be shown to the audit.

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TAN No.3  
(Audit Memo No. 12 Dated :16.08.2019)

**Subject: - Improper filing system.**

During test check of the following work related document, following irregularities were noticed.

- 1) **Improper file maintenance:-** All relevant records, viz.
  - (a) Receipt of request from the concerned authority for Civil Work;
  - (b) Preparation of Work Estimates;
  - (c) Administrative approval and expenditure sanction of competent authority;
  - (d) Comparative Statement, Justification of rates;
  - (e) Approval of NIT;
  - (f) Floating of Tenders;
  - (g) Award of Work; and
  - (h) Final payment to Contractor

Work-wise files containing all the related documents from the start till the end of the work, i.e. from the indent-stage till the final payment of that work should be maintained in one single file – sequentially and chronologically – so as to facilitate the follow-up, scrutiny, investigation, etc. Each work should have a unique work order number. But, all the records maintained by this Division of PWD have been scattered and kept separately in different files. Hence, audit has found it very difficult to check whether the chronological working of the Division was proper or not. Neither any noting is being kept nor is file pages serially numbers. Further, many other vital records like Work Abstract Register, Contractor Ledger, Secured Advance Register, etc. are not being maintained. Further, it being a maintenance division, must be receiving many a type of dismantled items during repair or replacement. But no such record of dismantled items is being maintained /shown to audit nor have any sale-proceeds of such items ever been shown received and deposited into Govt. revenue account.

- 2) **NPR of indent records:-** Original requests from the Head of Institution / HOO of the client-departments requesting various maintenance/repair works were not found placed on records. In the absence of which it was not clear whether such expenditure on works was warranted or not.

Head of Office, Division M-331 may be advised to take immediate steps to remove the above discrepancies under intimation to audit.

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TAN No.4

(Audit Memo No. 13 Dated :16.08.2019)

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**Subject: - Improper maintenance of Bill Register & Contractor's Ledger.**

- 1) **As per section 10.1 of CPWD Works Manual -2014 Bill register should be maintained for**
- (a) The payments made in the Divisional Offices are made on receipt of the bills from the various Sub-Divisions. A consolidated record of all the bills received from the Sub-Divisions in r/o works/supplies should be maintained in one register known as the Register of Bills in the Divisional Office in the form given at Appendix-12.
  - (b) The bills should be entered in the register strictly in order of receipt, i.e. the bills received first should be entered before the bills received afterwards. The payment of the bills should also be made strictly in order of their receipt. In no case a bill received afterwards should be given priority over the bills that have been received before, except under the written orders of the Divisional Officer.
  - (c) The Divisional Accountant should ensure that the register is properly maintained and kept up-to-date in the Accounts Branch. The register should be submitted to the Executive Engineer every week for his perusal, and he will record in the register cases in which these instructions have not been followed.
  - (d) The bills of work charged establishment, muster rolls and establishment bills should not be entered in this register.
  - (e) A similar register, as mentioned above, should also be maintained in each Sub-Division in r/o payments to be made by the Assistant Engineer. This register should be kept by the Sub-Divisional Clerk in the same way as the register in the Divisional Office, and put up to the Assistant Engineer every week.

During the test check of Bill register maximum columns are blank and no entry from measurement book, i.e. detail of completion of work of final bill, date of cheque, date of cheque drawn, signature of cashier, voucher no. and date, initial of Divisional Accountant etc.

2) **As per section 10.2 of CPWD manual 2014, Contractor's Ledger should be maintained for the following purposes**


- (a) The accounts relating to contracts/supplies should be kept in CPWA Form 43 in a bound book known as the Contractors Ledger. A separate folio or set of folios should be reserved for all the transactions with each contractor/supplier, for whom a personal account should be maintained. The register should be properly indexed.
- (b) A personal account should be opened in the ledger for every contractor, whether or not a formal contract has been entered into with him, unless the work or supply entrusted to him is not important and no payment is made to him, except on a First and Final Bill Form CPWA 24 on completion. If only materials are issued to the contractor or any payments are made on his behalf, a ledger account must be opened.
- (c) The Contractor's Ledger should be written up and maintained up-to-date.

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- (d) The Ledger accounts should be closed and balanced monthly. The closing balance of each personal account should be detailed so as to show in r/o each separate work or account (stock purchases) the amount outstanding, if any, under each of the three suspense accounts i.e. (i) advance Payments (ii) Secured Advances and (iii) Other transactions.
  - (e) The Divisional Accountant is responsible for correctness of entries in the Contractor's Ledger and balances at the closing of the month. All the personal accounts in the Ledger should be examined to see that: (i) the balances do not remain outstanding for a long time without justification and (ii) the bills are prepared at reasonable intervals in the case of running accounts.
  - (f) A contractor requiring a copy of his running account bill or extract from the Contractor's Ledger should be supplied the same. He should sign in the Ledger in token of his acceptance thereof at the time of payment of each running bill/final bill.

During the test check of Contractor ledger of the division, it has been revealed that details of payment have not mentioned properly i.e. Running Bill amount, voucher No etc.

Head of Office, Division M-331 may take immediate steps to remove the above discrepancies under intimation to audit.

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