

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

**Sub: - The audit of M-213, PWD, Road Maintenance Division, Shastri Park, Delhi for the period 01.04.2017 to 31.03.2019**

**INTRODUCTION**

The test audit on the accounts of the office of the M-213, PWD, Road Maintenance Division, Shastri Park, Delhi for the period 01.04.2017 to 31.03.2019 was conducted by field Audit Party No- III, comprising of Ms. Reema Sakhuja IAO/AO, Shri Satvinder Singh AAO and Sh. Sandeep Kumar, Jr. Asstt. from 06.11.19 to 25.11.19 (10 working days, 15.11.2019 to 18.11.2019 at DTU for spot verification) D.A.C.R audit of the said division has been conducted up to 2016-17 -103

**AIMS AND OBJECTIVE OF THE DEPARTMENT**

The aim and objective of the office of M-213 Road division is the maintenance of the roads of the North East Delhi covering areas GT Road after ISBT Bridge to Dharampura, Seelampur (Road No. 66), Road No. 59, Road No. 63, M.B. Road (Murga Market to Sabhapur Village) etc.

**HOD/H.O.S/D.D.O's/CASHIERS-**

The following officials have served as HOD/HOO/DDO/Cashier during 2017-19

S. No.	Name & Designation	From	To
<b>Head of Office/DDO</b>			
1.	Sh. K.P. Singh, Ex Engineer	01.04.17	31.08.17
2.	Sh. Dev Raj, Ex Engineer	31.09.17	22.02.18
3.	Sh. Pratap Singh, Ex Engineer	22.02.18	31.03.19
<b>Accounts Functionary</b>			
1.	Sh. Sudhanshu, AAO	01.04.17	31.03.19
<b>Cashier</b>			
1.	Sh. Ravi Bhatia, UDC	01.04.17	31.03.19

**Budget Allocation and Expenditure for the year 2017-19**

Year	Head	Budget (In lacs Rs. )	Expenditure ( InlacsRs. )
2017-18	Revenue	1765.00	1008.64
	Capital	1747.00	863.89
2018-19	Revenue	2396.00	2395.49
	Capital	2280.00	1695.46

**Statutory Audit**

Statutory audit of M-213, PWD, Road Maintenance Division, Shastri Park, Delhi has been conducted by AG (Audit) upto 2016-17.

### Vacancy Statement

S. No.	Name of Post/ Designation	Sanctioned Strength	Filled	Vacant Post
1.	Executive Engineer	1	0	1
2.	Assistant Engineer (P)	1	1	0
3.	Assistant Engineer	2	2	0
4.	AAO	1	0	1
5.	Office Superintendent	1	0	1
6.	Junior Engineer	8	4	4
7.	Estimator	1	1	0
8.	Steno Grade – II	1	1	0
9.	UDC	3	2	1
10.	Draftsman Grade- III	1	0	1
11.	LDC	4	3	1
12.	Peon/ Messenger	3	0	3
13.	Barkandaz	1	0	1
14.	Chowkidar	2	2	0
15.	Sweeper	1	1	0
<b>W.C. Staff</b>				
16.	Male	3	0	3
17.	Beldar	41	31	10

### Maintenance of Records

The maintenance of records of M-213, PWD, Road Maintenance Division, Shastri Park, Delhi for the period 01.04.2017 to 31.03.2019 was found satisfactory subject of observations made in current audit report.

### PART-1A

#### Old Audit Report

The position of previous audit objections is as under:-

Year	Outstanding		Settled This Time			Still Outstanding		
	Para	Recovery	Para	No.	Recovery	Para	No.	Recovery
2007-09	06	0	00	00	0	06	1-6	0
2009-14	06	27792	1, Para No.0 2 & 06 partly Settled	05	13972	05	7-11	13820
2014-17	04	4955	Para No. 1 Partly Settled	00	720	04	12-15	4235
	<b>Total</b>	<b>32747</b>			<b>14692</b>			<b>18055</b>

**PART-IB**

**Current Audit Report**

This time 15 preliminary audit memos were issued, none of the memo has been settled on the spot and are converted into 06 paras & 08 TAN with recovery of Rs. 5265 and incorporated in Current Audit Report as Part-II.

Memo No.	Para No.	Subject	Recovery pointed out	Recovery effected/verified	Recovery still outstanding
04	04	Short Deduction of DGEHS	2125	NIL	2125
08	05	Short Deduction of Water Charges	3140	NIL	3140
		<b>Total</b>	<b>5265</b>	<b>NIL</b>	<b>5265</b>

  
Internal Audit Officer

OLD AUDIT PARAS

PART - I

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**PART II**

**Internal Audit Report on the Accounts of  
The Executive Engineer, Road Maintenance Division M-213, PWD  
Shastri Park, Delhi For the period 2007-08 & 2008-09  
CURRENT AUDIT REPORT**

**PARA No. 1**

(Reference Memo No. 8 dated 17-11-2009)

Sub: Unfruitful expenditure amounting to Rs. 462813. on restoration of Road No. 59 cut by Delhi Jal Board (S.H. Repair of service road from Bhajanpura to Khajuri Chowk) against the agreement No. 9/EE-CRMD-213/2007-08 and Rs. 25060/- on advertisement of NIT thereof.

The above work was awarded to M/s M.I. Khan & Co. at the tendered amount of Rs. 24,99,518/- i.e. 17.25% above the estimated cost to Rs 21,31,785/- with the stipulated date of start & completion being 4-3-2007 and 3-10-2007 respectively. But the contract was closed by the S.E. vide his order dated 24-4-2008 and the payment of a gross amount of Rs. 4,62,813/- made to the contractor.

As per the record furnished to the audit it has been noticed that the contractor had informed to the Divisional Office vide letter dated 20-11-2007 that the Division had given some portion of the site for execution of above work, which had also been stopped by the Division due to cutting work of Delhi Jal Board was pending and contractor had requested as the stipulated date of completion of work had already been lapsed. Hence final payment of said work may be released.

The Exe. Engineer had requested vide letter No. 54(990)/PWD/CRMD-M213/A-II/101 dated 15-2-2008 to SE- CRM C-M-21 to permit the closure of contract due to not clearance of the site by the Delhi Jal Board, which had allowed/permitted by the SE vide letter No. 23(102)/PWD-CRM-C-M21/802 dated 24-4-2008 and final payment of the works as gross amount to Rs. 4,62,813/- had released against the Vr. No. 7 dated 7-5-2008.

Under Section 15.1(2) of CPWD Works manual 2007 before the approval of NIT availability of clear site, funds and approval of building plan from local bodies is essential but in the above case the Division had invited tenders and awarded the works to M/s M.I. Khan & Co., but the Division had not given the clearance of the site to the contractor. Resulting in SE had compelled to issue the orders for closure of said work.

The Division had made the payment of gross amount of Rs. 4,62,813/- to the contractor which is unfruitful expenditure.

ii. The Division had incurred an expenditure to Rs. 25060/- on the advertisement of NIT of the above work made in three News papers, which is also wasteful expenditure.

Reasons for above irregularities and incurring an unusual/wasteful expenditure amounting to Rs. 4,87,813/- may be elucidated to audit.

PARA No.2

2

(Reference Memo No.13 dated 19-11-2009)

Sub: Irregularities in execution of work- Restoration of Road No. 68 cut by Delhi Jai Board near Baber pur- SH Repair of Road ( Agreement No. 2/EE/M-213/2007-08).

The above work was awarded to M/s Engineers ( India) Construction Co. at the Tender amount of Rs. 7,36,435/- which was 12% above the estimated cost of Rs. 657531/-. The stipulated date of start and completion of work was 22-5-2007 and 21-7-2007 respectively and the work was actually completed on 1-3-2008. The final payment of gross amount to Rs. 3,29,474/- i.e. 55% below the tender amount & 50% below the estimated cost, was made to the contractor.

During the test check of the record furnished by the Division following irregularities have been noticed:

1. As per schedule of Quantity of work given in the agreement at Sr. No. 6 of description of item, the work as given below was to be executed. The Contractor has executed the work ( 6-a) i.e. on WBM @ 0.40 kg/sqm. of 689.46 sqm qty., but thereafter the entire work (6-b) i.e. On bituminous surface @ 0.25 kg/sqm (-1300 sqm of Rs.663000) had not been executed.

S.No.	Description of item	Quantity	Rate	Unit	Amount
6	Providing and Supplying tack coat using bitumen emulsion( Rapid setting) complying with I.S.:888-1995 spraying the bitumen emulsion with mechanically operated spray unit, cleaning and preparing the existing road surface as per specification				
	(a) On WBM @ 0.40kg/sqm.	1040Sqm.	6.95	Sqm.	7228.00
	(b) On bituminous surface @ 0.25 kg/sqm.	1300Sqm.	5.10	Sqm.	6630.00

2. As per the agreement the following work ( Sl. No. 8 of schedule of Item/Quantity was to be executed by the contractor:

S.No.	Description of item	Quantity	Rate	Unit	Amount
8	Providing and laying bituminous concrete on prepared surface with specified graded stone aggregate for wearing course including loading of aggregate with F.E. loader, hot mixing of bitumen filler and aggregates in hot mix Plant, transporting the mixed material by tipper to paver paying the mixed material with mechanically paver finisher fitted with electronic sensing device to the road rollers as per MORTH Specifications to achieve the desired density, but excluding cost of primer/tack coat. (a) C40mm compacted thickness with bitumen of grade of 60/70 grade @ 5.5% and time filler @ 3% (present) ( by weight of total mix)	52Cm.	2888.45	Cum.	150199.00

But it has been noticed that the above entire work which is 50% of total execution of work had not been executed by the Division and recorded completion certificate thereof and made the payment of First & final Bill of the gross amount of Rs. 329474/- which is 55% & 50% below the amount of tender and estimated cost respectively without the execution/justification thereof the above work.

Reasons the above irregularities may be elucidated to audit.

3. As per clause of contract/agreement, the compensation for delay of work should be levied @ 1.5% per month and not exceed 10% delay to be computed as per day basis. But it has been observed that the stipulated date of completion of above work was 21-7-2007 and it was completed on 1-3-2008 i.e. after 7 month 8 days of its stipulated date but the Division had imposed/recovered penalty amount to Rs. 2500/- instead of Rs. 6689/- i.e. less amount of Rs. 4189/- from contractor.

Reason the above irregularities/short recoveries may be elucidated to audit.

PARA No.3

3

(Reference Memo No. 9 dated 17-11-2009)

Sub: Irregular expenditure amounting to Rs. 32,278/- on Advertisement of NIT.

Under Section 2(1)(2) of CPWD manual no works should be commenced until an administrative approval has been obtained. Test check of the records/Tenders opening Register of the Division it has been noticed that the Division had incurred an expenditure amounting to Rs. 32278/- on the advertisement of NIT made in three News paper on 31-12-2007 for the work-construction of Foot over Bridge on road No. 59 at Brijpuri and Ambedkar College, Delhi of the Estimated cost of Rs. 2,65,39,755/- without obtaining the administrative approval and expenditure sanction of the competent authority of said work. Resulting in the EMD of all contractors had returned to them. The Division had made wasteful expenditure of Rs. 32278/-, which is irregular and violation of the sections of Manual.

Circumstances under which said expenditure had made on advertisement of NIT without the approval of competent authority may be elucidated to audit.

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PARA No.4

(Reference Memo No. 4 dated 16-11-2009)

**A. Security Deposit Register.**

During the test check of Security Deposit Register, following irregularities/laxity have been observed:

1. As per Rule 189 of CCA ( R&P) Rules 1983, all the Deposits or balances which are unclaimed for more than 3 completed account years after it becomes due should be credited as lapsed deposit in to Govt. A/c. Test check of record of Security Deposit Register for 1995-2005 It has been noticed that Rs. 704806 /- (approx.) are not lying in to A/c of the Division, which had been refunded to the Contractor nor it had been transferred/Lapsed deposit in to Govt. A/c. Some examples are given in Annexure-E.
2. As per Section 21.1.3 of CPWD works Manuals security Deposit of the contractors should be refunded after the prescribed maintenance period as stipulated in the agreement or after the date in which the final bill has been prepared and passed for payment whichever is later. And the Divisional Officer should keep as close watch on the delay on the refund of Security Deposit to contractor and the Register of Security Deposit should be periodically reviewed by the Divisional officer, but it has been noticed that following amount of Security deposit for the years 2005-06 to 2007-08 had not been refunded to the contractors as detail given against each nor the Divisional Officer had reviewed the Register:

<u>S.No.</u>	<u>Year</u>	<u>Amount (approx.)</u>
1.	2005-06	Rs. 57700/-
2.	2006-07	Rs. 27,32,853/-
3.	2007-08	Rs. 10,89,666/-

**B. Civil/Public Works Deposits.**

Test check of the records/monthly A/c of 3/2009 of the Division, it has been noticed that an amount to Rs. 1,58,93,851/- was lying as on 31-3-2009 outstanding under the Civil/Public Works Deposits as details given below:-

<u>S.No.</u>	<u>Head of A/c</u>	<u>Amount Out standing</u>
1.	Civil Deposits/Security Deposits	Rs. 1,58,93,851/-



2.	Civil Deposits/Public Works Deposits	Rs. 81,91,980/-
3.	Civil Deposits- Others Deposits	Rs. 1,06,29,363/-
	Total	Rs. 3,47,15,194/

It may be clarified under which circumstances the above amount are lying unsettled/Outstanding with the Division and action taken by the Division to clear/Settle the outstanding amount may be elucidated to audit.

Reasons of above irregularities/laxity may be elucidated to audit.

**PARA No.5**

(Reference Memo No.10 dated 17-11-2009)

Sub; Laxity in adjustment/Settlement of Cash Settlement of Suspense Account ~~Civil Deposits~~  
~~Public Works Deposits.~~

**A. Cash Settlement Suspense Account**

Test check of the records/monthly A/cs of 3/2009 of the Division, it has been noticed that Rs. 2,16,343 are lying pending for recovery of store supplied to the Divisions as details given below under the head CCS A/cs of the Division.

<u>S.No.</u>	<u>Particulr of Divi/Project</u>	<u>Amount</u>	<u>Year</u>
1.	Yamuna Bridge Project Div.-III	Rs. 1,66,186/-	1986-87
2.	Yamuna Bridge Project merged with PWD-24	Rs. 50157/-	1996-97
	Total	Rs. 2,16,343/-	

As per the CPWA code- in the A/c of Division issuing the store, cost of store supplied to the intending Division should be debited to the suspense head-CSSA and, it should be closed after the payment of cost of stores actually recovered. It has been noticed that said recovery was lying pending w.e.f. 1986-87 & 1996-97 under the CSS A/c of the Division, which had not been recovered/settled till date.

Efforts made by the Division to recover/Settle/Clear the suspense head my be elucidated to audit.

The outstanding amount may be recovered/cleared urgently under intimation to audit.

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PARA No. 6 OTHER IRREGULARITIES

(i) A. Irregular expenditure on A/c of Extra/substituted items.

(Reference Memo No. 14 dated 24-11-2009)

As per Appendix-1 of CPWD Manual the power has been delegated to AE/Exe. Engr./SE to accord the approval of the extra/substituted items of 30% of contract amount or 30% of Power to accord total sanction, whichever is lower. But it has been observed that in the following cases approval of Extra/substituted items has not been obtained/produced by the Division as shown against each, which is irregular

Agreement No.	Work	Estimated Cost	Tender amount	Actual amount	Amount of extra items	Approval of Competent authority to be required
21/2007-08	Culvert of Dharampura of EA road of ISBT	Rs.4875393=	Rs.7708484=	Rs.6913074=	Rs.2097421=	Rs.474812=
47/2008-09	A/R & MO Road No. 62/SH repair of foot path & central verge	Rs.951053=	Rs.997605=	Rs.1908314=	Rs.613790=	Rs.315587=

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B. Preparing of Un realistic Estimates

Following estimates of the works had been prepared by the Division without proper site inspection and scope of the work. Some examples are as under:

Agreement No.	Work	Estimated Cost	Tender amount	Actual amount	% of above the	
					Estimates cost	Tender Cost
47/2008-09	A/R & MO Road No. 62- repairs	Rs. 951053=	Rs. 997605=	Rs. 1908314=	100	91
52/2008-09	Restoration of Road No. 64 cut	Rs. 7757969=	Rs. 9052759=	Rs. 15593762=	101	72
43/2008-09	A/R & MO Road No. 64 - repairs	Rs. 928524=	Rs. 993521=	Rs. 1984816=	114	100

Reasons of above irregularities/Laxity may be elucidated to audit.

(II). Sub: Non reconciliation of figures amounting to Rs. 2,52,300/- in respect Cheques issued but not cleared. (Reference Memo No. 6 dated 10-11-2009)

Taken as forgh  
(Incorporated in current report  
Para No. 2 (2012-19)

In terms of Para 22.3.1. of CPWA code, the remittances made into the accredited bank and cheques drawn by the Division should be accounted for under the Head remittances. Accordingly the bank should sent the scrolls to the Division. On receipt of scrolls reconciliation statement in Form-51 in respect of difference between the cheques issued and remittances made by the Division and cheques encashed and remittances accounted should be prepared

28/11/19  
GAD  
Page No  
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Scrutiny of monthly settlement account CPWA-51 for the month of 3/2009, it has been observed that there was a difference of Rs. 3,52,300/- (Annexure-R) in respect of cheque issued but it had not been encashed by the Bank. Reasons thereof may be elucidated to audit.

**(III). Tools & Plant Register**

(Reference Memo No.11 dated 17-11-2009)

During the test check of T7P register of the Sub. Division, following irregularities/shortcomings have been observed:

1. Physical verification under Section 43.3 of CPWD Manual had not been made.
2. As per the stock register of T & P items ( as Almirah-Big size- 6 Nos., Steel Table- 10 Nos., Ceiling Fans- 3Nos., Revolving Chair Executive- 3 Nos., Steel Rack- 6 Nos. etc.) were auctioned by the Division, but the Division had not furnished the condemnation/auctioned file thereof for scrutiny. The cost of these items and date of purchase thereof had not been entered in the register and the amount of auctioned items received by the Division had not recorded in the stock register. In the absence of the complete records/files, correctness of the above condemnation/auction could not be ascertained
3. Items i.e. Steel Chair with Arms- 6 Nos., Steel Rack-6 Nos.etc. were procured from the Kendriya Bhandar and Quantity recorded on 8-1-2008, but details thereof i.e. cost of items, Bill No. and date etc. have not been recorded in the register, nor purchase file thereof had been produced.
4. Placement register has not been maintained/produced to audit for scrutiny.

Reasons of above irregularities may be elucidated to audit.

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**PARA No.7**

( Reference Memo No.1 dated 9-11-2009)

Sub: Non production of records.

1. Expenditure Control Register, Bill Register.
2. Register for Dismantled material A/cs, Work orders, Supply orders, Tender Sale/opening/agreement of sub Division I, II & III and records of Work orders ( except 3 W.O)/Supply Orders of the Division.
3. Hiring of vehicle records and records /purchase files of stores.
4. Records of Condemnation/auction file of the stores.
5. Register of LTC, Medical reimbursement, ~~Postage stamps~~ & Broad sheet of GPF-Group-D employees. 310
6. Spouse information of all staff.

*(Signature)*

( A.S.KHATI )

I.A.O

AUDIT PARTY NO.VII

Seen

*(Signature)*  
25/11/09  
EE/M-213

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ANNEXURE-E

S.No	Name of Contractor	Date of EMD/SD received	Amount
1.	M/s Pawar Const. Co.	18-9-96	Rs. 78762/-
2.	M/s M.C.Dwivedi	27-10-97	Rs. 62344/-
3.	M/s Surjan Singh & Sons	7-7-98	Rs. 30288/-
4.	M/s N.P.A	30-9-99	Rs. 21597/-
5.	M/s Nanhe Khan	7-3-98	Rs. 19572
6.	M/s Indian Industrial Security Service	15-7-2000	Rs. 15826
7.	M/s Shiv Engineers & Builders	13-9-2000	Rs. 12033/-
8.	M/s Fair Deal Services	17-5-2001	Rs. 10935/-
9.	- do -	4-8-2001	Rs. 13736/-
10.	M/s Anjali Engineers	5-7-2005	Rs. 13951/-
		Total	Rs. 2,79,043/-

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Annexure-R

Details of Non-reconciliation of Figures

S.No.	Cheque No.	Date of Issue	Amount
1.	A-084076	28-1-2006	Rs. 8431/-
2.	A-084398	2-6-2006	Rs. 18400/-
3.	A-215563	20-3-2008	Rs. 7810/-
4.	C-234240	24-3-2008	Rs. 280900/-
5.	A-215577	29-3-2008	Rs. 8484/-
	A-215585	30-3-2008	Rs. 7565/-
7.	A-586	do	Rs. 755/-
8.	A-587	do	Rs. 2991/-
9.	A-588	do	Rs. 7164/-
10.	A-589	do	Rs. 8926/-
11.	A-590	do	Rs. 874/-
<b>Total</b>			<b>Rs. 3,52,300/-</b>

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PARA No.01 (7)

Ref. Audit Memo No.18 Dated: 09/07/2014

Sub: Huge difference between tendered amount & actual amount paid in AR&MO works.

On test check of records it has been observed that the tenders are being awarded/quoted abnormally low rate but subsequently all most all works awarded during the audit period granted extra items and deviations. It seems that the department indirectly helping the contractors by leaving scope for extra items and deviations to make up their below quoted rates. The estimates for AR & MO are basically for repair & maintenance work no administrative and expenditure is required for each work. Technical sanctions are accorded by the competent authority as per financial powers delegated from time to time. The proposals/estimations are framed by the technical staff of the concerned sub divisions and they are familiar with area & site. In spite of all these factors it is observed that huge difference between the tendered amount & the actual payment made to the contractors due to extra items & deviations. As per section 24.3 of works manual the extra items are to be paid as per market rates:-

Sr No	Agreement no.	Name of work	Name of Agency	Tendered amount	% below	No. of agreement items	No. of extra items sanctioned & amount	Deviations in no of items & amount	Actual Payment (in Rs.)	Difference between tendered amt. & actual payment
1	18/EE/2012/13	Providing & fixing damaged & missing railings	Sandeep Kumar	4,78,991	38.92 %	03	09 Rs.226271	03 Rs.116303	772748	293757
2	24/EE/2012/13	Providing & laying mastic wearing course on Brijpuri chowk	M/s Road tech	4262615	44.49 %	03	---	03 Rs.1553814	5816425	1553810
3	29/EE/2012/13	M/s work on road no.66 for making cut in front of vijay Park	Vinod Kumar	2329941	1%	09	03 1110447	04 292367	3742950	1413009
4	08/EE/2012/13	Providing & fixing steel railing on central verge from RD zero to RD 870	Dinesh kumar Goyal	3390455	17.50 %	05	09 Rs.809367	03 414724	4514399	1123944
5	82/EE/2011-12	Profile correction from RD 2300 to RD 3100 at road no.66 zafrabad area	Satya praksh & brothers Pvt. Ltd.	13467063	12.87 %	11	09 4907235	05 4251295	22107153	8700090

1. Analysis of the above data reveals the following facts. AR&MO road no.62, Providing and fixing damaged & missing railings work is a simple work consisting only 3 items, department allowed 9 nos. extra items to the tune of Rs.2,26,271/- and all three items deviated for Rs.116303/-, a gain of Rs.2,93,757/- i.e. 61% of the tendered amount to the contractor. It is a classic example of poor estimation. Ironically estimation & execution of work are carried out by the same technical staff and the time between preparation of estimation and execution is very short in road works.



Para No.02

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Ref. Audit Memo No.15 Dated: 07/07/2014

22/c

Sub: Pay fixation

During test check of service books provided by the office, some irregularities have been noticed in the pay fixation order in r/o Smt. Ram kali, beldar on the recommendation of 6<sup>th</sup> pay commission.

On scrutiny of the service book & personal file, it has been observed that on completion of 12 years in service ACP was granted on 7-11-2004 vide order no.1743 dated 15/10/2006 and pay fixed in the pre revised pay scale of Rs.2610-60-2910-65-3300-70-4000 at Rs.3300/-. As per 6<sup>th</sup> CPC recommendations the pay of the official has been revised and fixed at 6520+1900(GP) on account of above mentioned ACP, it is irregular. The pay should be re-fixed w.e.f. 1/1/06 as under:-

Sr.No.	Year & pay	Pay fixed	Pay to be fixed	Excess paid
1.	1.1.2006( Rs.3370/-in pre-revised scale)	6270+1800(GP)	6270+1800(GP)	--
2.	1.1.2006 ( pay raised again due to ACP granted on 7.11.2004)	6520+1900(GP)	6270+1800(GP)	250+100(GP)
3.	1.7.2006	6780+1900(GP)	6520+1800(GP)	260+100(GP)
4.	1.7.2007	7040+1900(GP)	6770+1800(GP)	270+100(GP)
5.	1.7.2008	7310+1900(GP)	7030+1800(GP)	280+100(GP)
6.	1.9.2008(benefit of 1 <sup>st</sup> ACP/MACP)	7310+1900(GP)	7300+1900(GP)	10
7.	1-7-2009	7590+1900(GP)	7580+1900(GP)	10
8.	1.7.2010	7880+1900(GP)	7870+1900(GP)	10
9.	1.7.2011	8180+1900(GP)	8170+1900(GP)	10
10.	1.7.2012	8490+1900(GP)	8480+1900(GP)	10
11.	1.7.2013	8810+1900(GP)	8800+1900(GP)	10

In view of above, the pay of the official may be refixed. Rs.17064/- has to be recovered from the official as per due drawn statement upto 30-6-2014(Annexure-A). The overpayment of Rs.17064/- may be recovered after verification of facts & figures from the official under intimation to the audit.  
All similar cases may also be reviewed and necessary action may be initiated under intimation to the audit.

Recovery Rs 3092/-

TAC Packer no. 111

Partly settled  
Pay fixation  
order made  
Recovery made  
amounting to  
Rs. 13922/-  
Outstanding

Para No.03

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Ref. Audit Memo No.11 Dated: 04/07/2014

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9**Sub:- CGEIS Subscription for 'Group D' Employees placed in PB-1 with grade pay of Rs.1800/-.**

The rate of subscription to the erstwhile Group 'D' employees placed in PB-1 with grade pay of Rs.1800/- and classified as Group 'C' is at Rs.30/- p.m. from January, 2011 onwards.-GIO (1) below para. 5.4.

During test check of PBR's for the audit period it has been noticed that, the CGEIS subscription for group D employees who placed in PB-1 not deducted at the enhanced rate of Rs.30/- w.e.f. 2011. As per details given below:-

S. No.	Name and Designation (Mr./Mrs.)	Grade Pay	Amount Recovered	Amount to be Recovered	w.e.f.01/01/2011 to june-2014	Amount short Recovered
1.	Mahender singh, Beldar	1900	15/-	30/-	1/2011to06/2014 (42months)	15x42=630/-
2.	Rajinder singh, Beldar	1900	15/-	30/-	1/2011to06/2014 (42months)	15x42=630/-
3.	Prem Prakash, Beldar	1900	15/-	30/-	1/2011to06/2014 (42months)	15x42=630/-
4.	Mohan Lal, Beldar	1900	15/-	30/-	1/2011to06/2014 (42months)	15x42=630/-
5.	Chhote Lal, beldar	1900	15/-	30/-	1/2011to06/2014 (42months)	15x42=630/-
6.	Laxmi, beldar	1900	15/-	30/-	1/2011to06/2014 (42 months)	15x42=630/-
7.	Mahaveer singh, beldar	1900	15/-	30/-	1/2011to06/2014 (42 months)	15x42=630/-
8.	Munni, beldar	1900	15/-	30/-	1/2011to06/2014 (42 months)	15x42=630/-
9.	Kishore Kumar, beldar	1900	15/-	30/-	1/2011to06/2014 (42 months)	15x42=630/-
10.	Sugan singh, beldar	1900	15/-	30/-	1/2011to06/2014 (42 months)	15x42=630/-
11.	Rohtas singh, beldar	1900	15/-	30/-	1/2011to06/2014 (42 months)	15x42=630/-
12.	Ram Pal singh, beldar	1900	15/-	30/-	1/2011to06/2014 (42 months)	15x42=630/-
	<b>Total</b>					<b>7560/-</b>

In view of the above Rs.7560/- may be recovered after due verification of facts and figures, under intimation to audit. Similar other cases may also be reviewed

Para No.04

Ref. Audit Memo No.09 Dated: 03/07/2014

**Sub: Non Recovery of Revised license fees & Water Charges W.e.f 1/7/2010 & 1/7/13 as per Central govt. orders & 01-07-2012 & 1/7/13 of PWD orders.**

CPWD vide orders no.18011/1/2013-pol-III dated 1/7/2010 & 21.11.2013 has been revised the rates of license fees and similarly PWD also revised the rates of license fees and water charges ( where no meter installed) w.e.f 01-07-2012 & 1/7/2013 vide order no.F.4(1)/Misc./PWD/Allot/2004/8496-8500 dated 27/07/2012 & 7/2013 issued by the public works and housing, Allotment Branch, 5<sup>th</sup> level, B-Wing Sect., Delhi,

During the test check of Pay Bill Registers of the office, it has been noticed that the license fees has not been recovered as per revised rates till date from the officials who have been allotted Govt. quarters, as per detail given below:-

S. No	Name & Designation	Address	Existing flat rates of Lic/fee per month w.e.f.7/10to 6/13	Revised License Fee w.e.f. 1/7/13	Revised Water Charges	Recoverd Lic. Fee	Recoverd W/C	Total Short Recovery of License fee & Water charges		
								L/F	W/C	Total
1.	Rajender Singh, beldar	T-II, Timarpur, delhi	---	245/-	196/-	205/-	196/-	40*12= 480	---	480/-
2.	Babu Lal, beldar	T-II, Sindhor khurd, Gulabi bagh, delhi	----	245/-	196/-	205/-	196/-	40*12=480	--	480/-
3.	Prem Parkash, beldar	T-II, Gulabi Bagh	----	245/--	196/-	205/-	196/-	40*12= 480	--	480
4.	Itwari Lal, beldar	T-I, Prem Nagar, Delhi	95/-(7/10 To 6/13	115/- 7/13 to 6/14)	--	64/-	--	31*36=1116 51*12= 612 total= 1728	---	1728
	<b>Total</b>							<b>3168/-</b>	-	<b>3168/-</b>

In view of the above **Rs.3168/-** may be recovered after due verification of facts and figures, under intimation to audit. Other similar cases may also be reviewed.

Para No.05

Ref. Audit Memo No.16 Dated: 08/07/2014

Sub: Non implementation of 6<sup>th</sup> CPC recommendations regarding existing Group D employees who do not possess the revised minimum qualifications.

As per Note1(b) of 6<sup>th</sup> CPC (CCS Pay Rules -2008):- such of those existing Group D employees who do not possess the revised minimum qualifications for entry into PB-1 would be retrained by the concerned department preferably within in a period of six months so that payment of arrears on account of up-gradation are not delayed. After training, these group D staff will also be placed in the Pay Band PB-1 with the grade pay of Rs.1800/- with effect from 1.1.2006 and arrears drawn accordingly.

During test check of service books & PBR's provided by the office, it is noticed that the following Group D employees ~~who~~ are drawing GP @ Rs.1600/- till date, which is irregular. Necessary steps may be initiated as per the above orders.

As per details:-

Sr.no.	Name & designation	Grade Pay(Rs.)
1.	Sh Babu Lal, beldar	Rs.1600/-
2.	Sh vareesh, beldar	Rs.1600/-

Action may be initiated under intimation to audit. All similar cases may also be reviewed.

*Settled (on the basis of  
Revised pay fixation orders  
No. 4120/20-10-14 & 5178/9.7.15)*

*Recms  
FAC, Party No. 111*

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Para No.06

12 11

Ref. Audit Memo No.08 Dated: 03/07/2014

11 18

**Sub: excess expenditure for advertisement.**

According to CPWD manual 17.02 and 20.A.6 economy should be maintained in press advertisement and detailed guidelines issued to this effect. In respect of works cost more than 05lacs press notice should be inserted in the classified column and for combined press notice up to 2 works shall be in single column and number of works in a single press notice exceeds two press notices may be published in double column width. While sending press notice to newspapers it should be conveyed that if press notice published in larger size which is not as per directions, no payment shall be made.

On test check of advertisement bills it is observed that the provisions contained in the CPWD manual section 17.02 and 20.A.6 is not following. Most of the cases advertisements are inserted in display size not in classified column. For the display cost is many more times higher than the rate of classified advertisement. It is irregular and sheer waste of public money. Forth with all payment for advertisement may be made after ensuring strict compliance of the rule provisions for economy in advertisements.

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PART- II

**CURRENT AUDIT REPORT**  
**(01.04.2014 to 31.03.2017)**

12  
12

**PARA - 01**  
(Ref. MEMO. NO. 06 dt.21.09.2017)

**Sub: - Short deduction in respect of CGEGIS**

As per OM No. 7(1)(EV/2008 dated 10.09.2010 of Ministry of Finance, Deptt. Of Expenditure, GOI, the monthly subscription towards CGEGIS has been revised from Rs.15/-p.m. to Rs. 30/-p.m. w.e.f. 01.01.2011. During the test check of PBR, it is noticed that the monthly deduction in r/o CGEGIS are being made on previous rate i.e. Rs.15/-p.m. from the employees. The detail is enclosed as per Annexure 'A'.

A total recovery of Rs. 3,210/- (Rupees Three Thousand Two Hundred Ten only) may be made after due verification and shown to audit.

Similar type of other cases may also be reviewed at the level of HOO/DDO.

*[Handwritten signatures]*

Sub-Division -213(2)

Sl.No.	Name (Sh./Ms.)	Grade Pay	Period	No. of Months	Deduction made as per PBR (per month)	Total	Deduction to be made (per month)	Total	Total Recovery (in Rs.)
1	Maan Singh, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
2	Hridai Ram, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
3	Suresh Pal, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
4	Radha, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
5	Ram Charitra, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
6	Babu Lal, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
7	Babu Ram, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
8	Ram Kali, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
9	Biro, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
								<b>TOTAL</b>	<b>810</b>

Sub-Division -213(3)

Sl.No.	Name (Sh./Ms.)	Grade Pay	Period	No. of Months	Deduction made as per PBR (per month)	Total	Deduction to be made (per month)	Total	Total Recovery (in Rs.)
1	Gyan Lal, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
2	Harpal, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
3	Uday Singh, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
4	Jaypal Singh, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
5	Bishan, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
6	Gopi Chand, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
7	Suraj Pal, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
8	Babu Ram, Beldar	1900	11/2014 to 12/2014	2	15	30	30	60	30
9	Bijender Kumar, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
10	Rajvir, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
11	Dukhi Yadav, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
12	Baleshwari, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
13	Ram Kishan, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
14	Jamuna, Beldar	1900	11/2014 to 12/2014	2	15	30	30	60	30
15	Rampuri, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
16	Prem Prakash, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
								<b>TOTAL</b>	<b>1320</b>

*[Handwritten signatures and initials]*

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## Sub-Division -213(4)

Sl.No.	Name (Sh./Ms.)	Grade Pay	Period	No. of Months	Deduction made as per PBR (per month)	Total	Deduction to be made (per month)	Total	Total Recovery (in Rs.)
1	Mohan Lal, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
2	Chotte Lal, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
3	Laxmi, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
4	Bhule Ram, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
5	Mahavir Singh, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
6	Rampal Singh, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
7	Sugan Singh	1900	07/2014 to 12/2014	6	15	90	30	180	90
8	Babu Lal, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
9	Mahinder Singh, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
10	Munni, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
11	Kishore Kumar, Beldar	1900	07/2014 to 12/2014	6	15	90	30	180	90
12	Rohtash Singh	1900	07/2014 to 12/2014	6	15	90	30	180	90
								<b>TOTAL</b>	<b>1080</b>

Sr no 1 to 3, 5, 6, 7, 9, 12 @ Setmed.

3/2/2019  
 340  
 Part no III  
 J.S.

V. K. Singh



**PARA NO. 02**

(Ref. MEMO. NO. 09 dt.22.09.2017)

13

**Sub: - Short monthly deduction in respect of DGEHS**

As per OM No.F. 25 (III)/DGEHS/140/DHS/09/44413-18 dated 20.08.2010 of Directorate General of Health Services, GNCT of Delhi, the monthly subscription towards DGEHS was revised w.e.f. 01.08.2010. During the test check of PBR/records, it is noticed that the monthly deduction in r/o DGEHS as per revised rate was not made from the employees. The detail is as under:-

Sl.No.	Name of Employee (Sh./Smt./Ms.)	Grade Pay	Period	No. of Months	Deduction made as per PBR (per month)	Total	Deduction to be made (per month)	Total	Total Recovery (in Rs.)
1	Babu Ram, Beldar (Division 213(3))	1900	11/2014 to 04/2015	6	50	300	125	750	450
2	Jamuna, Beldar (Division 213(3))	1900	11/2014 to 04/2015	6	50	300	125	750	450
3	Babu Lal, Beldar (Division 213(4))	1900	12/2014 to 12/2015	13	60	780	125	1625	845
<b>Total Recovery (in Rs.)</b>									<b>1745</b>

Hence, a total recovery of Rs. 1,745/- (Rupees One Thousand Seven Hundred Forty Five only) may be made after due verification and shown to audit.

Similar type of other cases may also be reviewed at the level of HOO/DDO.

Suresh Singh

V. K. Singh

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**PARA NO. 03**

(Ref. MEMO. NO. 10 dt. 22.09.17)

**Sub:- Irregularity in respect of contingency expenditure charged under work head (Work contingency).**

As per Finance Department, GNCT of Delhi order No. F-1(9)/2015-16/Fin. Exp.-4/Infra/6277-6416 dated 22.12.2015 it is mention that the provision of contingency is meant for unforeseeable and unidentifiable items which cannot be included anticipated while preparing the estimate for the work/project and personal claim on account of including conveyance office contingency shall not be charged on work.

The Department provided the record of bill/vouchers for the period 04/2014 to 03/2017. On the scrutiny of the records provided by the Executive Engineer, it has been observed that during said period the contingency expenditure has been incurred for the purchase of office stationary, store item, cleaning of office, telephone bill, petrol bill, payment of newspaper bill, computer items, service & repairing of vehicle and conveyance etc.had been charged to the work contingency, which is irregular. The detail of few bill/vouchers on the basis of text audit as given below:-

Sl. No.	C.V. No.	Date	Amount	Purpose of expenditure	Name of work for which charge to:-
1	45	26.07.14	7662/-	Computer related	3054(A/R & M/O) Maintenance Repair works
2	49	26.07.14	5788/-	Computer related	3054(A/R & M/O) Maintenance Repair works
3	85	25.08.14	17456/-	Stationary	3054(A/R & M/O) Maintenance Repair works
4	87	25.08.14	14642/-	Stationary	3054(A/R & M/O) Maintenance Repair works
5	89	25.08.14	9844/-	Biometric Machine	3054(A/R & M/O) Maintenance Repair works
6	101	25.08.14	14632/-	Stationary	3054(A/R & M/O) Maintenance Repair works
7	103	25.08.14	18373/-	Computer related	3054(A/R & M/O) Maintenance Repair works
8	119	26.08.14	55250/-	Electricity bill (BSES)	3054(A/R & M/O) Maintenance Repair works
9	122	26.08.14	3683/-	MTNL (Telephone)	3054(A/R & M/O) Maintenance Repair works
10	151	30.08.14	2670/-	TATA PHOTON	3054(A/R & M/O) Maintenance Repair works
11	55	17.06.15	3290/-	MTNL (Telephone)	3054(A/R & M/O) Maintenance Repair works
12	58	17.06.15	31560/-	Electricity bill (BSES)	3054(A/R & M/O) Maintenance Repair works
13	84	22.06.15	15141/-	Stationary	3054(A/R & M/O) Maintenance Repair works
14	88	22.06.15	18542/-	Computer related	3054(A/R & M/O) Maintenance Repair works
15	34	13.10.15	31338/-	Stationary	3054(A/R & M/O) Maintenance Repair works
16	35	13.10.15	12747/-	Photostate machine	3054(A/R & M/O) Maintenance Repair works
17	33	11.11.16	12870/-	Photocopy	3054(A/R & M/O) Maintenance Repair works
18	35	18.11.16	26570/-	Electricity bill (BSES)	3054(A/R & M/O) Maintenance Repair works
19	39	22.11.16	14553/-	Stationary	3054(A/R & M/O) Maintenance Repair works
20	51	25.11.16	21180/-	Electricity bill (BSES)	3054(A/R & M/O) Maintenance Repair works
21	25	08.03.17	12462/-	Computer related	3054(A/R & M/O) Maintenance Repair works
22	39	15.03.17	23720/-	Electricity bill (BSES)	3054(A/R & M/O) Maintenance Repair works
23	44	15.03.17	14244/-	Petrol bill	3054(A/R & M/O) Maintenance Repair works
<b>TOTAL</b>			<b>388217/-</b>		

The expenditure Rs.3,88,217/- charged to the work contingency may be got regularized from Finance Department, GNCT of Delhi under intimation to audit.

Sushil Singh

W. Singh

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SAC (18)

**PARA NO. 04**

(Ref. MEMO. NO. 01, 4,5& 15)

Sub:- **Non-Production of Record (NPR)**

1. Spouse Information
2. TR-5 Stock register
3. GPF Broad Sheet of Class IV employees for 2015-16 & 2016-17
4. Bill registers, Expenditure Control Register, LTC/Medical Registers & other Misc. Registers
5. Govt. accommodation details reg. Ms. Radha, Beldar
6. Postage Stamp account
7. Files related to foreclosure of work.

For the year 2007-09

- i) GPF Broad Sheet of Class IV
- ii) Bill register, Expenditure Control Register, LTC/Medical Registers
- iii) Spouse information
- iv) Records of condemnation/auction file of the stores, Register of dismantled material a/cs

**TEST AUDIT NOTE (TAN)**

**TAN - 01**

(Ref. Memo No. 02 dated 20.09.2017)

Subj:- **Improper maintenance of Pay Bill Registers (2014-15 to 2016-2017).**

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

1. Every entry in the PBR should be authenticated by a responsible person other than the writer who will make his/her initial in token of correctness of the entry made, but it was seen that entries in the PBR for the period 2014-2017 were not found checked.
2. Upper columns i.e. previous Date of joining, PBR No., Service verified, GPF details etc. have not been filled, Balance of advances was not shown/forwarded to the current year with its no. of installments in many cases.
3. Abstract of Pay Bills (GAR-18) in the PBRs has not been signed by the DDO.
4. Numerous cuttings & over-writings were noticed in the PBR which were not attested by the DDO in any of the PBRs maintained by the office.
5. Gross Totaling for income tax purposes not carried out in PBR.
6. Page counting certificate has not been recorded in the PBR.

The steps may be taken to remove the above said deficiencies and shown to audit.

Sukhdev Singh V. J. [Signature]

**PART-II CURRENT AUDIT REPORT**  
**(2017-19)**

**PARA 1 (Audit Memo No.13 dated: 21.11.2019)**

**Sub: Non imposition of penalty for the delay of work and Non-achievement of progress of work as per milestone of the contract.**

As per directions in the Agreement No.78, in case of delay of work beyond stipulated date of completion, a penalty to Rs.5000/- per day shall be recovered from the contractor's bill, which is subject to maximum of 10% of the tender cost. On scrutiny of records, it has been observed that 60 days were allowed (Date of start 30.01.2019) for the completion of repair of footpath of river side at MB Road Shastri Park to 3 ½pusta for making the proper accessibility for differently abled persons under sub division M-4. The stipulated date of completion was 30.03.2019 but work was completed on 02.07.2019. The work delayed for 94 days but no penalty has been recovered from the contractor.

Further, as per Directions(clause 5) laid down in the contract, in the event of not achieving the progress of work, 1% of the tendered value of work will be withheld for failure of each milestone. It has also been observed that work has not been completed as per schedule given in the milestone. However, amount has not been withheld for failure of each milestone. The detail is as under:-

**Name of Work: A/R & M/O to various roads under PWD (North East) Road Division during 2018-19**

(SH:- The completion of repair of footpath of river side at MB Road Shastri Park to 3 ½pusta for making the proper accessibility for differently abled persons under sub division M-4).

Agreement No. : 78/EE/PWD/M213/2018-19  
Name of Contractor : Sh. Ramesh Chand  
Estimated Cost : Rs.63, 39,863/-  
Tendered Amount : Rs.42, 52,146/-Below 32.93% if EC  
Payment made : Rs. 43.66 lacs vide Ist & final Bill on 04.10.19  
Date of start : 30.01.2019  
Stipulated date of completion: 30.03.2019  
Actual date of completion : 02.07.2019

Progress of work	Time allowed(from date of start)	Amount to be with held in case of non achievement of milestone	Remarks
1/4 th of whole work	30.01.2019 to 13.01.2019	---	Ist measurement was done on 01.02.2019 in M.B. and work was done only-agreement item no. 15::796.60 m
3/8 <sup>th</sup> of whole work	01.01.2019 to 28.02.2019	---	
3/4 <sup>th</sup> of whole work	01.03.2019 to 15.03.2019		
Full	16.03.19 to 30.03.19		

The penalty for the delay of work and non- achievement of progress of work as per milestone of the contract be calculated, if EOT was not granted by the competent Authority under intimation to audit.



**Para 02 (Audit Memo No.05 dated: 20.11.2019)**

**Sub: - Time Barred Cheque amounting to Rs. 487261/-**

As per (Receipt & Payment Rule 47(2) a cheque remaining unpaid for any cause for three months after the date of its issue and not surrendered for renewal should be cancelled in the manner indicated under the rules after obtaining the non-payment certificate from the bank.

The scrutiny of Form-51 for the month of March 2019 shows that various cheques amounting to RS. 5,44,95,337/- are lying as cheques issued but not presented for payment in bank, out of these cheques amounting to Rs. 487261/- are more than three months old are hence become time barred. Since this cheques have lost their validity hence actions may be taken to write off these cheques as per procedure under intimation to audit. The same observation was also raised in the Audit report 2009-14.

Sr. No.	Cheque number	Date	Amount (in Rs.)
1.	084076	28.01.2006	8431
2	084398	02.06.2006	18400
3	215563	20.03.2008	7810
4	234240	24.03.2008	280900
5	215577	28.03.2008	8484
6	215585	30.03.2008	7565
7	215586	30.03.2008	755
8	215587	30.03.2008	2991
9	215588	30.03.2008	7164
10	215589	30.03.2008	8926
11	215590	30.03.2008	874
12	895687	19.03.2010	4450
13	895873	15.06.2010	3934
14	896601	10.02.2012	125
15	896742	27.07.2012	93132
16	897086	29.01.2014	30348
17	509321	30.05.2016	1933
18	842755	15.06.2018	1039
		<b>Total</b>	<b>487261</b>

**Para No. 03 (Ref. Audit Memo No. 03 dated 11.08.2019)**

**Subject:-Office Expenditure charged to work**

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

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Sl. No.	CV No. and date	Item	Name of work	Amount
1	90/27.09.17	Stationary & General Articles	AR&MO 3054	17629
2	76/28.03.18	Towel, water bottle, RAM 12GB Printer Cartridge & Stationery	AR&MO 3054	9962
3	91/28.03.18	USB Mouse	AR&MO 3054	550
4	92/31.03.18	Stationary & General Articles	AR&MO 3054	16577
5	95/31.03.18	General articles like tube lights, switches etc	AR&MO 3054	70759
6.	97/31.03.18	Computer cartridge	AR&MO 3054	24751
7.	96/31.03.18	Electric swithcs, bulb	AR&MO 3054	24775
8.	13/11.03.19	Computer cartridge	AR&MO 3054	48626
9	14/11.03.19	Jar	AR&MO 3054	6125
10.	23/15.03.19	Printer cartridge, drum	AR&MO 3054	6880
11.	35/18.03.19	Conveyance	AR&MO 3054	3000
12.	79/29.03.19	Stationary & General Articles	AR&MO 3054	24705
13	87/29.03.19	Glass.Flasks, Tumbler	AR&MO 3054	24981
14	129/30.03.19	Stationary	AR&MO 3054	22187

**PARA 04 (Audit Memo No 04 dated: 13.11.2019)**

**Sub: - Short deduction of DGEHS**

As per O.M. No. F25(III)/DGEHS/09/20470-204243 dated 02.05.2017 rates of DGEHS have been revised with the implementation of seventh pay commission as per detail given below with effect from 01.02.2017

S. No	Corresponding levels in the pay matrix as per 7 <sup>th</sup> CPC	Contribution (Rs. Per Month)
1.	Level 1 to 5	250
2.	Level 6	450
3.	Level 7 to 11	650
4.	Level 12 and above	1000

During test check of PBR, LPC and salary bills, it has been observed that DGEHS contribution in respect of the following employees has not been deducted at the enhanced rate for the period mentioned below:-

S. No.	Name and Designation Sh./Smt.	DGEHS Deducted at old Rate	DGEHS to be deducted as per 7 <sup>th</sup> CPC	Diff.	Period	Month	Amount (in Rs.)
1.	Prabha (Beldar)	125	250	125	02/17 to 06/17	5	625
2.	Pyarelal (Beldar)	125	250	125	02/17 to 05/17	4	500
3.	Ramesh Kumar (Beldar)	125	250	125	02/17 to 05/17	4	500
4.	Dharamveer, (Beldar)	125	250	125	02/17 to 05/17	4	500
<b>Total</b>							<b>2125</b>

Necessary recovery should be made after due verification of record with the review of similar types of other cases under intimation to Audit

**Para No. 05 (Audit Memo No.06 dated: 20.11.2019)**

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

During the course of audit of Valuable Register maintained in PWD M 213, it has been observed that the validity of a number of FDR/Bank Guarantees, submitted by contractors, has already been expired and PWD M213 has not made any efforts to get these FDR/Bank Guarantee revalidated as per detail given hereunder. Similar types of other cases may also be reviewed and actions may be taken either to revalidate these FDR/PG or refund them to the concerned firms if the purpose of holding these FDR/PG has been fulfilled.

S.No.	Sl. No of valuable Register	Name of agency	Details of Valeable FDR/BG	Amount of Valuable FDR/BG	Date of expiry of validity of FDR/BG
1.	1423	AR Enterprises	000765715 dated 27.04.15	18300	27.04.16
2.	1307	Maan Builder	392700PU00037983 dated 01.12.14	71100	01.12.15
3.	1313	Maan Builder	392700PU00037992 dated 01.12.14	23100	01.12.15
4.	1335	Maan Builder	392700Pu00039477 dated 30.12.14	32000	30.12.15
5.	1336	Royale Template securities & services(P) Ltd.	8722016 dated 29.12.14	32989	27.03.16
6.	1698	BSES YPL	0999616 dated 10.02.16	38490	09/2017
7.	1695	BSES YPL	BG 0001812 dated 24.08.15	159052	23.08.16
8.	1696	Indraprastha Gas Ltd	01750 BG500585 dt. 05.12.15	13585	02.12.16

**Para 06 (Audit Memo No. 08 dated: 20.11.2019)**

**Subject: - Non charging of water charges**

During the test check of PBR and salary bills, it was observed that less water charges is being deducted from the salary of Ms. Radha, Coolie. The rate of license fee and water charges were enhanced wef 01.07.17 but the office of EE- North East only raised the charges of license fee and no water charges is being deducted from the salary of Ms. Radha, Coolie. She was living in Qtr number 87, R-Block, IIIrd Floor, Sector-4, M.B. Road, Delhi till 28.02.19. The rate of water charges wef 07/17 is Rs. 157/- p.m. for type-I Qtr, Hence a total amount of Rs. 3140/- was not deducted from her salary which may be recovered from her after due verification of facts and figure with the review of similar types of other cases under intimation to audit.

**Para No. 07 (Ref Memo No. 01 to 01I)**  
**Sub: - Non Production of Records**

The following records are not produced to audit at the time of audit:-

1. Detailed information regarding expenditure incurred on the work which were not executed due to non availability of site.
2. Spouse information
3. Deposit work file/ relevant record.



**Reema Sakhuja**  
**IAO/AO**  
**Audit Party No. III**



### TEST AUDIT NOTE

TAN 01 (Audit Memo No.2 dated: - 08.11.19)

**Sub: Heavy outstanding balances under deposits.**

During test check of monthly account of PWD (N.E.) Road Maintenance Division, Shastri Park, near i.T. Park, Delhi for the month of March, 2019, it was observed that an amount of Rs. 1150.05 lacs was lying outstanding under the head "Public Works Deposits" as detailed below:-

Classes of deposits	Amount as on 31.03.2019
Civil Deposits - Security Deposits (Part II)	34222995
Civil Deposits - Public Work Deposits (Part III)	59841119
Civil Deposits - Other Deposits	20941269
<b>Total outstanding as on 31.03.2019</b>	<b>115005383</b>

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

TAN 02 (Audit Memo No. 07 dated: 20.11.2019)

**Sub Improper maintenance of Pay Bill Registers.**

During the test check of the PBRs maintained by the Office of Executive Engineer, PWD M 213 Delhi for the Audit period 2017-19 following irregularities have been noticed:-

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

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*(Handwritten signature)*

6. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.

Necessary Care may be taken under Intimation to Audit.

**TAN 03(Audit Memo No.09 dated 20.11.19)**

**Sub: Unrealistic Estimates.**

During the test check of records of PWD Division M-213 for the period 2017-18 to 2018-19, it has been noticed that there are huge variation between the estimates and the tendered amount. A few instances are as under:

Sr. No.	Agreement No.	Name of work	Estimated Amount (In Rs.)	Tendered Amount (In Rs.)	Variation in %age
1.	37/2018-19	Painting of Kerb Station, drain barrier	5200561	2832226	(-)45.54
2.	43/2018-19	Painting & Repair of FOBs near Yamuna Vihar, C-Block, Ambedkar college T.R.	1294440	660482	(-)48.98
3.	104/2018-19	Providing & Operating Diesel Engine Pump Set at various location under sub division-04	1280384	624865	(-)50.03
4.	12/2017-18	Providing and operating movable type diesel engine pump set at various location	1620717	699015	(-) 56.87
5.	14/2017-18	A/R &M/o to various road under PWD sub division M2134 of drain connection and other repair work	76191	433955	(-)42.99
6.	16/2017-18	A/R &M/o to various road under sub division M2134 of providing and operation movable type of diesel engine pump set at different location.	632939	278556	(-)55.99
7.	17/2017-18	A/R &M/o to various road under PWD sub division M2134 repair of service road foot path pusta Island protection wall and miscellaneous repair work at MB road from shastri park to Khajuri chock	1833522	990285	(-)45.99
8.	20/2017-18	A/R &M/o to various road under PWD sub division M2134 providing one water tanker with hydraulic Jet facilities in each sub division for day to day cleaning of Kerl stone crash barrier, footpath, railing plants and planters	66074	32383	(-)50.99
9.	22/2017-18	A/R &M/o to various road under PWD sub division M2134 painting with thermoplastic paint for bus lane, lane and other road marking	3391319	1865565	(-)44.99
10.	25/2017-18	Restoration of road cut by BSES from Bhagirathi Grid to Rajiv Gandhi Nagar at road no. 59	2879307	1 612700	(-)43.99

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

Such type of unreasonable variations can be attributed to either wrong assessment of the quantity of items or sketchy estimates prepared in an unprofessional manner. The above details of work awarded above / below the estimated cost shows that estimates were prepared casually & no proper attention was given to made estimates more realistic basis.

Care may be taken in future to make the estimate in more realistic manner.

**TAN 04 (Audit Memo No.14 dated: 22.11.2019)**

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

Test check of progress reports revealed that progress of some of the works is very slow and missed the stipulated date of completion by 05 to 25 months. Details of some of the works are given below for reference:-

S. No.	Name of the work with agreement number	Name of the contractor	Stipulated date of start	Stipulated date of completion	Actual Date of Completion	Delay in Months
<b>2017-18</b>						
1.	Repair of Drain & footpath on Road No. 66 from Kanwar Sewa Ashram to Kardampuri bus stand (Agmt No. 30)	M/s Bhardwaj Constn. Co.	16.07.17	13.09.17	07.02.18	05
2.	Repair of Drain at Nahar Bazar Zamalu ka Bagh at Road No. 66(Agmt No. 49)	Sh. Mohd. Asif	20.08.17	18.10.17	15.06.18	08
3.	Anti carbonation painting work on concrete structure of 4 Nos Flyovers under sub division M-2312(Agmt No. 90)	Sh. Shamshad Ahmed	05.04.18	04.06.18	10.05.19	11
<b>2018-19</b>						
1.	Improvement and Strengthening of MB Road from Shastri Park to Khajuri Chock Delhi (Agmt No. 02)	Pawan Kumar	03.04.18	01.07.18	18.12.18	05
2.	Providing and lying K-9 pipe from pump house (Agmt No. 17)	Rajesh Kumar Gupta	15.06.18	14.10.18	18.03.19	05
3.	Painting of Kerb stones, crash barrier, MS Grill/railing and Road marking with Thermoplastic paint etc. (Agmt No. 37)	Sethi Construction	29.08.18	27.09.18	21.02.19	05

3

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4.	Raising of Road surface between Loni Flyover to Nand Nagri Flyover, Meet Nagar (Agmt No. 44)	M/s Road Tech	15.09.18	14.10.18	30.04.19	06
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Care may be taken in future to complete the work within the stipulated time as mentioned in the agreement.

**TAN05 (Audit Memo No. 10 dated:-20.11.19)**

**Sub: Payment of final bills not made within time limit prescribed in CPWD Manual.**

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

Sr. No.	Name of work	Name of Contractor	Tendered cost of work (in Lakh)	Date of completion	Date of final payment
1.	Repair of damaged portion of Sewadham Road as Bituminous patch work and repair of road portion with RMC M-30 on Road No. 63	M/s Saroj Enterprises (Agmt No. 07/2017-18)	5.47	05.09.17	Ist & Final bill, CV No. 22/14.06.18
2.	Construction of sump well and pump house at Gagan T-Point and laying of pipe etc.	M/s Saroj Enterprises (Agmt No. 08/2017-18)	9.97	08.09.17	Ist & Final bill, CV No. 21/14.06.18
3.	Providing van for removing malba and unclaimed garbage on daily basis from various PWD Road	M/s Shiva Constrection Co. (Agmt No. 26/2017-18)	13.41	23.09.17	Ist & Final bill, CV No. 75/31.05.18

Care may be taken in future to make the payment within the time schedule as mentioned in the PWD Works Manual.

**TAN 06 (Audit Memo No.12 dated: 21.11.2019)**

**Sub: Non-achievement of progress of work as per milestone of the contract.**

As per Directions laid down in the contract, in the event of not achieving the progress of work, 1% of the tendered value of work will be withheld for failure of each milestone. On scrutiny of records; it has been observed that work has not been completed as per schedule given in the milestone. However, amount has not been withheld for failure of each milestone. The detail is as under. In future precautions may be taken to complete the work as per the milestones mentioned in the agreement.

**Name of Work: A/R & M/O to various roads under PWD Sub Division M-2134 during 2016-17.  
(SH:-Patch repair work on Eastern Approach, MB Road and Old GT Road).**

Agreement No.02/EE/CRMD-M-213/17-18

Name of Contractor: M/s Choudhary Construction Company

Estimated Cost: Rs.18,56,376/-

Tendered Amount: Rs.11,33,874/-

Below 38.92%

Time allowed: 120 days-

Date of Start: 04.05.2017

Date of Completion: 02.08.2017

Actual date of completion : 01.08.2017

Progress of work	Time allowed(from date of start)	Amount to be with held in case of non achievement of milestone	Remarks
1/4 th of whole work	¼ th of whole work 04.05.2017 to 02.06.2017	---	
3/8 <sup>th</sup> of whole work	½(of whole work) 03.06.2017 to 02.07.2017	---	
3/4 <sup>th</sup> of whole work	¾(of whole work) 03.07.2017 to 01.08.2018		Work measured on 04.07.2017 regarding Agreement item no.1 :91.29 sqm Agreement item no.2: 5.46 cum

**TAN 07 (Audit Memo No. 11 dated:-20.11.19)**

**Sub: - Irregularity in maintaining stock registers**

On Scrutiny of the stationary stock registers provided by the office the following shortcomings have been noticed:-

1. Audit has observed that the various items of different nomenclatures are entered on the same page whereas items of different nature and specifications are to be entered in the separate page of the stock register concerned so that the office may find out the exact position of the stock of different nature at any time. The HOO may direct the concerned official in-charge who is maintaining the stock register to prepare the item wise stock registers.
2. Physical verification of the stock is to be done to find out any shortage, damage and unserviceable goods, if there is any identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with the provision given in GFR but the same has not been done by the office.
3. Items were issued without getting the intent of the articles in proper format from the officials

Care may be taken in future to remove the above discrepancies under intimation to audit.

AN 08 (Audit Memo No. 15 dated 22.11.19)

**Subject: - Improper maintenance of Service Books.**

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

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

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

**(2) Re-attestation of Bio-data**

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years.

**(3) Home Town**


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

**(4) Verification and communication of qualifying service.**

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

S. NO.	NAME OF THE OFFICER / OFFICIAL	DATE OF RETIREMENT
1	Sh. Rohtash Singh, Beldar	30.04.2021
2.	Sh. Banu Pratap, Chowkidar	31.08.2020
3	Sh. Dukhi Yadav, Beldar	28.02.2023
4.	Sh. Balak Ram, Beldar	31.10.2024
5.	Sh. Kidara, Beldar	28.02.2022

Care may be taken in future to remove the above discrepancies under intimation to audit.

  
**Reema Sakhuja**  
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 Audit Party No. III

