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EE, East Road(M-212)  
2019-20 to 2022-23

**DIRECTORATE OF AUDIT  
GOVT. OF NCT DELHI  
DELHI SECRETARIAT,  
NEW DELHI – 110002**

**Sub:- Audit Report of EE (C) (East) Roads, Near Shakarpur Police Station, Ramesh Park, Pusta Road, Delhi-110092 (D.D.O. M-212, 84316) (1902/12) for the period 2019-20 to 2022-23.**

**INTRODUCTION:-**

The I.A.R and ELFA on the accounts EE (C) (East) Roads, Near Shakarpur Police Station, Ramesh Park, Pusta Road, Delhi-110092 (D.D.O. M-212, 84316) (1902/12) for the period 2019-20 to 2022-23 was conducted by the field Audit party No. XII comprising of Sh. Sushil Kumar, IAO, Sh. Satish Kumar, ASO . The Audit was conducted during the period from 12.06.2023 to 23.06.2023 (Total working days 10).

**AIMS AND OBJECTIVES:-**

EE (C) (East) Roads, Near Shakarpur Police Station, Ramesh Park, Pusta Road, Delhi-110092 (D.D.O. M-212, 84316) (1902/12) now it has been shifted under Akshardham Flyover Opposite Metro Pillar No. 50 Noida Mor, Delhi-91. The office works as Road Maintenance Division on East Delhi area. The office has 04 subdivision which are situated in different locations in East Delhi works to maintain the Roads, Drains and Footpath etc.

**HOD/HOS/DDO's/CASHIERS:-**

The following officers/Officials have served as H.O.D/H.O.O/D.D.O/Cashier during year Audit Period 2021-2022.

H.O.D/D.D.O's/Cashiers

S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Sh. Rakesh Kumar Tripathi	Executive Engineer	01.04.2019	18.11.2020
2.	Sh. Amit Kumar Singh	Executive Engineer	19.11.2020	Till date
3.	Sh. Madhav Goswami	Cashier	01.04.2019	24.07.2019
4.	Sh. Narender Kumar	Cashier	25.07.2019	21.09.2021
5.	Sh. Ram Kishan	Cashier	22.09.2021	04.02.2022
6.	Sh. Dheeraj Singh	Cashier	05.02.2022	Till date

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R.E. and expenditure incurred in respect of this office during the Audit Period 2019-2020 to 2022-23 are as under:-

Financial Year	R.E.	Expenditure	Balance Amount
2019-20	3119.50	2661.28	458.22 ✓
2020-21	2532.00	2530.67	1.33 ✓
2021-22	3171.00	3154.74	16.26 ✓
2022-23	3806.00	3804.95	1.05 ✓

**Statutory Audit:-**

As per reply submitted by the Department AGCR audit has been conducted upto 31.03.2020.

**Vacancy Statement:-**

Vacancy Statement				
S. No.	Name of the Post	No. of Sanctioned Posts	Filled	Vacant
1	Group- 'A'	01	01	Nil ✓
2	Group- 'B'	18	13	05 ✓
3	Group- 'C'	52	28	24 ✓

**Maintenance of Records:-**

The maintenance of records of EE (C) (East) Roads, Near Shakarpur Police Station, Ramesh Park, Pusta Road, Delhi-110092 (D.D.O. M-212, 84316) (1902/12) for the period 2019-20 to 2022-23 was found satisfactory subject of observations made in current audit report and in test audit note.

**Old Audit report**

There were 29 audit para's outstanding in the previous audit report with recovery of Rs. 92,600/-. 05 Old Outstanding Audit paras have been setted on the basis of reply/taken afresh. Remaining 24 Old outstanding audit paras including recovery of Rs. 92,600/- incorporated in current audit report.

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**(A) Details of Old Outstanding Paras:-**

S. No.	Year	Total Para's	Para Settled	Para no. Of settled para's	Outstanding Para's
1.	2006-2008	08	Nil	Nil	08
2.	2008-2010	13	Nil	Nil	13
3.	2010-2017	03	01	05	02
4.	2017-2019	05	Nil	01, 02, 03 & 06	01
<b>Total</b>		<b>29</b>	<b>--</b>	<b>05</b>	<b>24</b>

**(B) Details of Old Recovery:-**

Sr. No.	Year	Para No.	Details of Recoveries (In Rs.)		
			Raised	Amount Recovered	Balance
1	2010-2017	03	92,600/-	NIL	92,600/-
<b>Total</b>			<b>92,600/-</b>	<b>Nil</b>	<b>92,600/-</b>

**PART-II**  
**Current Audit Report**

During the course of current audit 12 Audit Memos (05 Record Memos and 12 Observation Memos) were issued to the unit highlighting various irregularities with recovery of Rs. Nil. The unit has submitted satisfactory reply of 02 Audit Memo and settled on the spot. Hence, remaining 10 Observation Memos have been converted into 06 Paras (Including Para No. 06 of Non-Production of Record) alongwith recovery of Rs. Nil/- and 05 TAN, which have been incorporated in the Current Audit Report as Part-II.

**Details of Current Audit Paras & TAN with Recovery (Audit period 2019-20 to 2022-23):-**

Memo No.	Subject	Amount Pointed out (in Rs.)	Amount dropped on the basis of reply (in Rs.)	Amount Recovered (in Rs.)	Balance	Remarks
1	Shortcomings in maintenance of Cash Book	---	---	---	---	TAN No. 01
2	Non-maintenance of Contractor Ledger	---	---	---	---	Para No. 01
3	Improper maintenance of Pay Bill Registers	---	---	---	---	TAN No. 02
4	Public Works (Suspense) Deposits	---	---	---	---	Para No. 02
5	Delay in completion of work beyond the stipulated date of completion	---	---	---	---	Para No. 03
6	Improper maintenance of Stock Register (Consumable/Non-Consumable)	---	---	---	---	TAN No. 03
7	Non-adherence of Rule-59 of R&P Rules	---	---	---	---	TAN No. 04
8	Improper maintenance of Service Books	---	---	---	---	TAN No. 05

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9	Unrealistic Estimates	---	---	---	---	Settle on spot
10	Irregularities in Deviation on Tendered Amount	---	---	---	---	Settled on Spot
11	Unfruitful Expenditure due to Foreclosure of Contract due to abandonment or reduction in scope of works.	---	---	---	---	Para 04
12.	Office Expenditure charges to works	---	---	---	---	Para No. 05
Record Memo 01-05	Non-Production of Records	---	---	---	---	Para No.- 06

The internal audit report has been prepared on the basis of information furnished and made available by the EE (C) (East) Roads, Near Shakarpur Police Station, Ramesh Park, Pusta Road, Delhi-110092 (D.D.O. M-212, 84316) (1902/12) disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.

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(Sushil Kumar)  
Inspecting Audit Officer  
Audit Party No.XXV



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EE, East Road(M-212)  
2019-20 to 2022-23

# **PART-I**

## **Old Audit Report (2006-2019)**



## List of Para (Order by Audited Year &amp; Para)

View Detailed Audit Report

Department :Public Works (PWD)							
Sub department:(M-212) EE (C) PWD (East) Roads Maintenance Division M-212 (No. XXX), Ramesh Park, Delhi (1902/12)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
P-1	1	2006	2008	1	(a) Irregularities in the work	O	0
	2	2006	2008	1	(1)(b) Deviation in Technical Sanction	O	0
P-2	3	2006	2008	2	Engagement of staff for security without approval of the competent authority and irregular booking of expenditure thereof	O	0
P-3	4	2006	2008	4	Non-observation of CPWD Works manual in respect of annual limit of work order	O	0
P-4	5	2006	2008	5	Execution of huge number of works on work order basis	O	0
P-5	6	2006	2008	6	Non-observance of Economy Instruction Issued by the Finance Department	O	0
P-6	7	2006	2008	7	Unjustified payment to consultant	O	0
P-7	8	2006	2008	8	Excess payment of Rs. 15405/- made on account of reimbursement of conveyance charges	O	0
P-8	9	2006	2008	9	Irregular payment of Rs. 49487/- towards conveyance hire	O	0
P-9	10	2008	2010	1	Irregular payment of Rs. 212129/- on vehicle no. DL 7C E8847	O	0
P-10	11	2008	2010	2	Time limit for publicity of tenders	O	0
P-11	12	2008	2010	3	Irregular expenditure of Rs. 167714/- on the arrangement of tractor trolley	O	0
P-12	13	2008	2010	4	Irregular purchase of digital camera amounting to Rs. 20133	O	0
P-13	14	2008	2010	5	Huge variation between estimate and tendered amount	O	0
P-14	15	2008	2010	7	Irregular expenditure to the tune of Rs. 661995/- (A/R & M/O Lok Nayak Setu)	O	0
P-15	16	2008	2010	8	Purchase of computer	O	0
P-16	17	2008	2010	9	Photocopy bills	O	0
P-17	18	2008	2010	10	Purchase of computer consumable in violation of the provisions of general financial powers	O	0
P-18	19	2008	2010	11	Petty sanctions	O	0
P-19	20	2008	2010	12	Rubber stamps	O	0
P-20	21	2008	2010	13	Purchase of stationery items	O	0
P-21	22	2008	2010	14	Irregular sanction of GPF Advance	O	0
P-22	23	2010	2017	3	Discrepancies observed in the work executed in CRMD M-212	O	92600
P-23	24	2010	2017	4	Irregularities in respect of contingency expenditure charge under work head	O	0
	25	2010	2017	5	Non production of Record	O	0
	26	2017	2019	1	Office expenditure charged to works	O	0
	27	2017	2019	2	Public Works (Suspense) Deposit	O	0
	28	2017	2019	3	Unfruitful expenditure of Rs. 15399501/- due to stoppage of works	O	0
P-24	29	2017	2019	5	Violation of clause 36 under CPWD Manual 2014 i.e. deployment of Graduate Engineer	O	0
	30	2017	2019	6	Non production of Records	O	0

\* NOTE:  
O'- Outstanding Paras.  
R' -Reply submitted by the Department/Units.  
C'- Comment by the Directorate of Audit on reply submitted.

Back

2 92600/-



The reason for the above lapse may be explained to audit and the recovery may also be affected from the contractor under intimation to audit.

2) Non recovery of Rs. 6400/- on account of labour reports

As per clause 19 D of the contract agreement, the contractor has to submit the fortnightly labour report in the division for the complete period of execution of work failing which the contractor is liable to pay Rs 200/- as compensations for each default. In the following cases neither such labour report is available nor the recovery was made from the bill by the division.

S.No.	Name of Contractor & Agt. No.	Time for completion	Amount of to be recovered @ Rs 200/- per fort nightly
1	Sh. Narender Kumar Agt. No. 23/05-06	One Year	Rs 4,800/-
2	Sh Rajesh Kumar Gupta Agt. No. 32/06-07	One Month	Rs. 400/-
3	M/s Avtar Builders Agt. No. 33/2006-07	One Month	Rs. 400/-
4	M/s Avtar Builders Agt. No. 40/06-07	Two Month	Rs 800/-
TOTAL			Rs. 6,400/-

The reason for the above lapse may be explained to audit & the recovery may also be affected under intimation to audit.

Para No. 1(a) (Refer Memo No. 19 dated 26-11-2008)

Irregularities in the work

Name of work	Widening of MP. Road No. 102, Mayur Vihar Phase - III (From DDA Chilla Sports Complex to Khoda Colony) from 4 lane to 6 lane and strengthening / improvement of riding quality.
Name of Contractor	M/S Asian Resurfacing of Road Agency Pvt. Ltd.
Estimated Cost	Rs. 6,82,70,517/-
Tendered Amount	Rs. 8,69,15,498/-
Gross value of work done as per 8 <sup>th</sup> & final bill	Rs. 8,59,71,463/-
Amount of technical sanction	Rs. 7,03,18,600/-

Deviation in the form of irregularities in technical sanction

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1(a)  
1(a)

25/196 # 44

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Recovered vide ch. No. (4) dt. 25.9.17  
Recovered vide ch. No. (5) dt. 25.9.2017



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a) Deviation in technical sanction

As per section 2.26 of CPWD work manual, 2003, the technical sanction can be exceeded by 10 % beyond which revised 'technical sanction' shall be necessary. In the above work an expenditure of Rs.8,59,71,413 /- was incurred against the technical sanction of Rs. 7,03,18,600 /- and there by the expenditure of the work was exceeded 22.26% of the technical sanction of the work . This needs regularization by means of revised technical sanction from the Chief Engineer.

b) Deviation of section 23.6 of CPWD works manual 2003

As per section 23.6 of CPWD works manual, 2003 no extra / substituted item should be executed without the prior approval of the authority who accorded the technical sanction. During the scrutiny of the 8<sup>th</sup> & final bill of the above work it is revealed that an amount of Rs. 14, 20,522 /- was incurred on extra / substituted items and these were approved at various levels i.e. AE/EE/SE. The technical sanction in the above work was given by Chief Engineer, as such, in the instant case, the prior approval of the Chief Engineer is must in terms of section 23.6 of CPWD works manual 2003 before executing the extra / substituted items. However, no such prior approval of the Chief Engineer was obtained/ find a mention in the documents produced before the audit by the division. Reason for the above lapse be explained to audit.

c) Justification not given for with holding of Amount from the 8<sup>th</sup> & final bill of the above work.

As per 8<sup>th</sup> & final bill the following amount was shown as withheld.

- (a)Rs.1 lakh an account of removal of RMC plant from site.
- (b)Rs.62, 629/- on account of thermoplastic paint.
- (c)Rs. 4, 00,000/- on lump sum basis.

In this respect the following audit observation are made:-

- (i) The supporting documents in regard to the logical arrival of the above said amount withheld was adequate to rectify the defects etc.
- (ii) it is not known to audit how a completion certificate was issued in the instant case in spite facts/defects given at '(a) to (c)' above.
- (iii) The final bill was passed during March, 08 and it is not known to audit what is the fate of the discrepancies/defects etc for which the amount was withheld by the Division in the afore said work till the date of audit.  
The division may kindly apprise the position to audit.



Para No. 1(b)

Para No. 1(b)(Refer Memo No. 12 dated 18-11-2008)

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**Deviation in Technical Sanction**

As per section 2.5.2 of the CPWD works manual, 2007 the technical sanction can be exceeded upto 10% beyond which revised "TECHNICAL SANCTION" shall be necessary.

During the scrutiny of the records of the PWD-RMD-212 revealed that the total expenditure of the works was exceeded by 81.62 % to 105.53 % of the "Technical Sanction" of the work. The details of the cases are given below:-

S. No.	Agreement No.	Name of Work	Estimated Cost Tended Cost	Amount of Technical Sanction	Total Payment	Excess Expenditure Over T.S.	% of Excess Over T.S.
1	33/EE/PWD-30/06-07	A/R& M/O NH-24 during 2006-07 SH:- Repair of road Near Noida More.	Rs 4,52,393/- Rs 7,91,688/-	Rs 4,75,000/-	Rs 8,62,682/-	Rs 3,87,682/-	81.62 %
2	36/EE/PWD-30/06-07	A/R& M/O M.P. Road under PWD-30 at Mayur Vihar Phase III during 2006-07 SH:- Improvement of riding quality of road.	Rs 7,08,502/- Rs 11,69,028/-	Rs. 7,44,200/-	Rs 15,07,414/-	Rs 7,63,214/-	102.55%
3	5/EE/PWD-M212/07-08	A/R& M/O NH-24 Bye Pass dg 07-08 from km 3.40 to 8.80(Noida More to Ghuzipur Bridge)	Rs 14,03,795/- Rs. 21,75,882/-	Rs. 14,74,000/-	Rs 30,29,472/-	Rs. 15,55,472/-	105.53%

From the above it is clear that the estimates were not worked out/ framed correctly.

Hence, a revised technical sanction of the above work may be obtained from the competent authority and other similar cases may also be reviewed immediately under intimation to audit.



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Para No. 3(Refer Memo No. 6 dated 11-11-2008)

PARA 02  
Sub:- Works awarded on Agreement basis which are below 25 % of the estimated cost.

Scrutiny of the records pertaining to works executed on Agreement basis revealed that, in this division works were awarded below 25% of the estimated cost. The details of such works are as under:

2006-07 Total No. of Agreement: 54 Works

Sl. No.	Agreement No.	Estimated Cost	Tender Cost	% below estimate cost
1	3	1,63,931/-	86,769/-	55%
2	4	76,315/-	36,631/-	52%
3	5	2,28,944/-	1,09,893/-	52%
4	6	4,63,849/-	3,33,971/-	28%
5	7	3,50,358/-	2,41,747/-	31%
6	9	7,14,257/-	3,71,414/-	48%
7	10	3,28,388/-	2,13,124/-	35%
8	12	3,37,893/-	2,23,009/-	34%
9	19	8,50,469/-	5,27,291/-	38%
10	24	2,82,250/-	2,04,973/-	28%
11	34	1,56,190/-	96,838/-	38%
12	35	4,93,925/-	2,84,402/-	42%
13	38	8,61,570/-	6,02,668/-	30%
14	39	3,50,009/-	2,34,506/-	33%
15	47	1,14,372/-	67,538/-	41%
16	48	1,60,754/-	91,791/-	43%

2007-08 :- Total No. of Agreement : 27 works.

Sl. No.	Agreement No.	Estimated Cost	Tender Cost	% below estimate cost
1	12	2,28,944/-	1,19,051/-	48%
2	14	3,95,800/-	1,55,629/-	59%
3	15	1,88,335/-	1,21,834/-	35%
4	22	2,28,944/-	1,18,703/-	53%
5	23	5,26,474/-	2,46,390/-	53%
6	27	6,84,442/-	4,20,795/-	39%



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From the above table it is revealed that out of the total 54 works executed on Agreement basis, 29.62% of the works (i.e. 16) were awarded below 25 % or more of the estimated cost during 2006-07. Similarly out of the total 27 works executed on agreement basis 32.22% of works (i.e. 6) award below 25 % or more of the estimated cost during 2007-08

**In the light of above, Audit observed as under:-**

1. The tendered amount quoted by the contractor was below 25 % or more in all the above cases when compared to their respective estimated cost. This clearly shows that this Division had made un-realistic estimate based on irrelevant data/facts.
2. It is not known to audit whether the payment in respect of the above cases were released to the contractor after ensuring the quality of the work i.e. after recording necessary certificate regarding the quality of works executed.
3. Whether the report regarding the quality of work executed by the contractor has been intimated to the higher authority as per office memorandum dated 1-07-04 issued by the Directorate General of works?

Pending

PARA no 03

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**Para No. 4(Refer Memo No. 5 dated 11-11-2008)**

**Sub: - Non - observation of CPWD Works manual in respect of annual limit of work order.**

Scrutiny of work order register for the period 2007-08 revealed that, this division has violated the provision as laid down in the CPWD works manual (sl. No. 22 of Appendix - I) by awarding the works on work order basis beyond the annual limit of Rs 2 Lacs by A.E. I and A.E. III. The details of work executed on work order during 2007-08 by Sub- Div. are as under.

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(38) (17) (98) TT

Sub_Division	No. of work order	Amount in laks
I	14	2.29
II	1	0.17
III	13	2.39
IV	6	1.19

From the above table it is noticed that the sub-divi. No. I & III have exceeded the limit of Rs. 2 lakh Per annum & the reason for this lapse may please be explained to audit and the irregularity may be got regularized from the Competent Authority.

Para No.5 (Refer Memo No. 4 dated 11-11-2008)

Sub: - Execution of huge number of works on work order basis.

During the scrutiny of work order and Agreement register for 2006 - 07 and 2007-08 in respect of PWD -30 (M-212), it is observed that this division executed the works on the basis of work order and agreement. Work orders were issued after calling three or more quotation from available contractors without much publicity resulted in the award of work orders without Competitive rates. Normally works should be awarded on work orders occasionally or on an urgent basis so that the benefit of competitive rates can be availed.

No. of works Executed

Year	Agreement	Work order	Total	% of work order
2006-07	54	52	106	49.05
2007-08	27	60	87	68.96

From the above it reveals that out of total 106 work executed by the division during the year 2006-07, 49.05 % of the work (i.e. 52) alone got



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18 37/2

executed on work order basis. Similarly out of 87 works executed during the year 2007-08, 68.96 % of works (i.e. 60) were executed on work order basis.

The reason for getting such large number of works executed through work order basis needs to be clarified to audit.

PARA NO 05

**Para No. 6 (Refer Memo No. 18 dated 20-11-2008)**

**Sub: - Non Observance of Economy Instruction Issued By the Finance Department.**

On test check of the petrol consumption of Vehicle No. DL 7CE8847, it is revealed that consumption of petrol is more than the prescribed ceiling of 200 liter per month per vehicle. Payment of excess petrol consumed is being made by this DIVISION without the approval of the competent authority. Few instance of excess consumption of petrol is as detailed below:-

Sl. No.	V.No. & Date	Month	Petrol			Rate	Excess amount paid
			Consumed	Admissible	Excess		
1	36/13-12-07	11/07	204	200	4	4.52	174/-
2	18/10-01-08	12/07	220	200	20	43.52	870/-

**Total 1044/-**

The reason for the lapse needs to be explained to audit. Similar other cases may also be reviewed & ex-post-facto approval for excess consumption of petrol needs to be obtained from the competent authority.

Para 6

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PARA no 06,Para No7 (Refer Memo No. 13 dated 18-11-2008)Sub: Unjustified payment to Consultant

Scrutiny of the records revealed that an amount of Rs 1.06 lacs was paid to M/s Allied Engineers for the Topographical survey of NH-24 Bypass from Ring Road T Junction to Ghazipur Crossing vide CV No. 65 dated 22-03-2007.

The Division/Department itself is equipped with qualified Architect, Engineer, and Surveyors who can easily handle any survey work of the Department. The circumstances under which the work of Topographical survey has been carried out by the out side agency needs to be clarified to audit. Further, EE has no power to engage private consultant hence the same may please be regularized by obtaining ex-post facto sanction from the competent authority.

Para No.8(Refer Memo No. 14 dated 18-11-2008)Sub:- Excess payment of Rs. 15405/- made on account of reimbursement of conveyance charges.

As per standing guard file on delegation of financial powers to head of departments and head of offices of GNCT of Delhi, Power of the head of department to reimburse the conveyance charges is Rs 1000/- P.M and Rs. 500/- P.M in the case of head of office.

During the course of audit of vouchers (July 07 & February 08) of the division revealed that the Executive Engineer has allowed reimbursement of conveyance charges to various offices/ officials @ Rs. 1000/- P.M without obtaining the prior approval of the head of the department. A few illustrations are given below:-

PARA no 07Para 7  
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S.No.	Name of designation	No. of Months	Amount Paid	Excess Amount
1.	Sh. Rajeev Kumar, J.E	4	4000/-	2000/-
2.	Sh. Lokman Sharma Barkardaz	1	1000/-	500/-
3.	Sh. A.K Gangivan, J.E	2	2000/-	1000/-
4.	Sh. Shravan Kumar, Peon	2	2000/-	1000/-
5.	D.R. Verma, J.E	2	2000/-	1000/-
6.	Sh. S.K Gulati, J.E	4	4000/-	2000/-
7.	Mohd. Abdulla, Beldar	2	2000/-	1000/-
8.	Sh. Tara Singh, Beldar	2	1905/-	905/-
9.	Sh. Kanheya Lal, LDC	2	2000/-	1000/-
10.	Sh. Ravendra Kumar, J.E	2	2000/-	1000/-
11.	Sh. Baidya Nath Singh, SDC	1	1000/-	500/-
12.	Sh. K.P.S Chauhan, A.E	1	1000/-	500/-
13.	Sh. Sudhir Kumar J.E	4	4000/-	2000/-
14.	Smt. Saroj, Peon	1	1000/-	500/-
15.	Sh. Parma Nand Barkardaz	1	1000/-	500/-
			<b>TOTAL</b>	<b>15405/-</b>

The amount paid in excess may please be regularized with the approved of the competent authority under information to audit. Further Similar cases may also be reviewed & suitable action may be taken with the approval of the competent authority.

08  
PARA NO-08

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**Para No.9(Refer Memo No. 15 dated 18-11-2008)**

**Sub:-Irregular payment of Rs. 49487/- towards conveyance hire.**

As per standing guard file on delegation of financial powers to head of departments and head of offices of GNCT of Delhi. no powers have been delegated to head of office to hire conveyance.

During the course of audit of vouchers for the month of February 08 revealed that 2 vehicles were hired by Assistance Engineer. I for the month of November 07 & December 07 and an amount of Rs. 31,889/- (Vr. No. 84) and Rs. 17598 (Vr. No. 85) was paid without obtaining the approval of the competent authority. Since Executive Engineer has no powers for conveyance hire, the amount paid is irregular and the same is required to be regularized with the approval of the competent authority.

It is also noticed that a private vehicles is hired by the division for the use of Executive Engineer for which regular monthly payment is being made without the approval of the competent authority. This also needs regularization from the competent authority.

**Para No.10(Refer Memo No. 9 dated 12-11-2008)**

**Sub: Non adjustment of LTC advance.**

During the test check of LTC advance sanction register, it has been noticed that LTC advance to the following work charged staff was sanctioned by the division.

S.No.	Name of work charge staff	Date of sanction of advance	Amount
1	Sh. Buddha Singh Beldar	9-06-2006	Rs 2520/-
2	Sh. Dina Nath Beldar	05-03-2007	Rs 2800/-
3	Sh. Santok Singh Beldar	17-03-2008	Rs. 4200/-
4	Sh. Sripal Beldar	30-07-2008	Rs 7700/-
5	Sh. Suresh Sahani Beldar	-----	Rs. 2500/-

From the LTC advance sanction register, it is not clear whether adjustment bill have been submitted or not by the individual. If the amount sanctioned has not been utilized, the same may be recovered alongwith penal interest as per rules and in case the adjustment has been made, the same may be shown to audit.

Para 9

Para 10

Settled  
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**CURRENT REPORT ( 2008-09 TO 2009-10)**

**PART -II**

**PWD CRM - 212 Patparganj NH 24 Delhi**

*Para 09*  
**PARA no-09**

**Audit Para No. 01**

**Subject : Irregular Payment of Rs. 2,12,129/- on Vehicle No. DL 7C E8847 and Rs.1,20,000/-p.a. on the salary of Driver.**

*Para 10*

During the test check of voucher of Division CR M-212, for the year 2008-09 & 2009-10, it has been noticed that an amount of Rs. 2,12,129/- has been incurred on the fuel and maintenance of vehicle No. DL 7C E8847. When the Log Book and History Sheet of the said vehicle were asked, it has been informed that the vehicle is not in the charge of Executive Engineer. It has been attached with some other officer, not attached in this Division CR M-212.

In addition there is another irregular expenditure being incurred by the Division Office on the payment of Rs.10000/- per month to the Driver hired to run the said vehicle. This payment is being made on Hand Receipt which is irregular. Since the vehicle is not under the control of this Division, the expenditure of Rs. 2,12,129/- and the expenditure being incurred on the salary of the Driver against Hand Receipt is irregular. This expenditure may be got regularized by the competent authority under intimation to audit

*Para 10*  
**PARA no-10**

**Audit Para No. 02**

**Subject : Time Limit for Publicity of Tenders.**

As per section 16.5 of the CPWD Manual the following time limit between date of publication of tender on website or press and the date of receipt of tenders

- (1) Seven days for estimated works up to Rs.20 Lacs.
- (2) Ten days for estimated cost between Rs.20 Lacs and Rs.2Crores.
- (3) Fourteen days for estimated cost of Rs.2 Crores and above.

During the course of test check of the works, documents pertaining to the year 2008-09 & 2009-10 in respect of CR M-212, it has been noticed that instructions relating to time limit for publicity of tenders have not been adhered to. In many cases the time providing for submitting the bids was unrealistically short:-

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S.No	Agreement No.	Name of the work	Estimated Cost (in Rs.)	Date of Publishing	Last date of receiving of tender
1	32	Widening of DalluPura Road	4,54,48,518	14.10.09	22.10.09
2	05	Construction of Storm Water drain at Canal Side at Dharamshilla Hospital	38,92,059	20.03.09.	26.03.09
3	20	A/R & M/O NH-24, ROB Akshardham	49,48,289	Not published in the newspaper	-
4	06	Improvement of drainage system near Sai Temple	49,04,417	14.05.09	15.05.09
5	18	Maintenance of NH-24 Bypass	31,53,424	30.05.09	05.06.09

of C.P.W.D Manual

As per section 16.3 the request to DAVP/DIP for release of advertisement should be sent well in advance so that adequate time is available for release through press. In respect of agreement no.06/09-10, 'Improvement of drainage system near Sai Temple', the NIT was published in the newspaper on 14.05.09 and the last date for submission of bid was 15.05.09. In order to generate fair and adequate competition it is important that sufficient time depending upon the magnitude of the project should be given to the bidders to submit their bids. The large and complex work running into lakhs of Rupees involve a lot of spade work before submitting the bids. If sufficient time is not given, then only such contractors that are acquainted with the functioning of the organization and with prior preparation would be able to participate in the bids

**Audit Para No. 03**

PARA NO-11

**Subject : Irregular expenditure on of Rs.167,714/- on the arrangement of Tractor Trolley for Removal of Garbage/malba**

During the course of audit of the PWD CRMD-212 for the year 2008-09 to 2009-10, it has been noticed that an agreement was entered into with M/s R.D. Enterprises (Agreement No. 09/EE/PWD/CRMD-212). The schedule of quantity included providing of tractor with trolley and manpower with requisite tools for removal of garbage/malba from different sites under the jurisdiction of PWD CRM-212. The contract was awarded for Rs.167,714/-. These services

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were hired for the period from 02.06.2009 to 01.05.2010. But during the test check of the vouchers, it has been noticed that during the currency of the contract, on many occasions expenditure has been incurred separately for the same purpose, a few of them are as under.

S.No.	Vr. No.	Date of execution	Name of the Contractor	Amount incurred
1	98/3-10	26.03.10	M/s Ram Naresh	6350
2	98/3-10	18.03.10	M/s. Ram Kirpal Singh	6000
3	01/09-09	19.06.09	M/s. Prashant Gupta	960
4	49/09-09	19.08.09	M/s. Ram Kirpal Singh	4820
5	--do--	20.05.09	--do--	4500
6	55/09-09	14.8.09	--do--	4820
7	78/09-09	15.07.09	Ankit Chikara	3700
8	24/02-10	17.11.09	M/s. Ram Naresh	5000
9	25/02-10	8.12.09	M/s Ram Kirpal Singh	4900
10	26/02-10	30.12.09	--do--	5000
11	52/02-10	07.10.09	--do--	4820
12	45/02-10	05.11.09	--do--	4960
13	46/02-10	13.11.09	--do--	4960
14	48/02-10	21.11.09	--do--	4960
15	49/02-10	01.12.09	--do--	4960
16	50/02-10	07.12.09	--do--	4960
17	69/02-10	16.12.09	M/s. Mani Ram Sahu	4000

PARA No-12

**Audit Para No. 04**

**Subject : Irregular Purchase of Digital Camera Amounting to Rs. 20,133/-**

During the test check of voucher, for the year 2009-10, in respect of PWD, CR M-212 Division it has been noticed that a Digital Camera worth Rs. 20,133/- has been purchased through First and final Bill, - Agreement No. 01/AE-2124/M-212/09-10. The name of the contractor is M/s. Ram Naresh. Bill of the supplier of DG Camera has not been found attached with the vouchers. No specifications have been mentioned in the First and Final Bill. The purchase has been charged to Work 'Widening and Strengthening of Road along Ghazi Pur Drain'. Exclusive Purchase of Electronic Items can't be charged to Works. It could have been procured directly from the authorized

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dealer of the item as this purchase categorically comes under Purchase/Acquisition of Stores. For supply of Stores the tax related to the sale of commodity is local Sales Tax/Central Sales Tax/VAT but on the contrary Income Tax and surcharge have been deducted from the Bill.

Earlier also the DACR had objected to the purchase of Digital Camera by the Division Office in the Year 2006-07. The following information may please be furnished to the Audit immediately:

- i) Name of the Authority who granted the Approval for the Purchase;
- ii) Specific use of the Digital Camera in the Sub-Division;
- iii) Need for the purchase of another Digital Camera by the Division;
- iv) Complete Record of utilization of the Camera so far;
- v) Whether the approval of the finance Department was obtained for the Purchase.

PARA NO-13

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Audit Para No. 05

~~Para 14~~

**Subject : Huge variation between estimate and tendered amount.**

S.No.	Agreement No.	Estimate (Rs.)	Tender Value (Rs.)	Deviation(Below) (in %)
1	03/09-10	9,21,303	7,11,246	22.8
2	06/09-10	49,64,417	39,81,896	20.0
3	09/09-10	2,26,640	1,67,714	26.0
4	10/09-10	9,34,155	5,86,649	37.20
5	11/09-10	3,94,134	2,86,654	27.27
6	12/09-10	8,56,569	5,79,726	32.32
7	13/09-10	9,36,547	4,81,198	<b>48.62</b>
8	14/09-10	9,60,619	4,50,557	53.09
9	17/09-10	9,39,504	6,56,713	30.0
10	05/09-10	38,52,059	32,88,790	14.62
11	16/09-10	4,10,680	2,65,710	32.30
12	18/09-10	31,53,420	16,13,290	<b>48.84</b>
13	20/09-10	49,48,269	36,85,470	25.52
14	21/09-10	25,52,767	18,24,718	28.52
15	23/09-10	9,15,021	6,78,305	25.87
16	25/09-10	6,65,166	3,79,677	42.92
17	26/09-10	9,33,419	3,48,912	<b>62.62</b>
18	27/09-10	20,22,917	9,55,964	<b>52.74</b>
19	35/09-10	13,32,838	9,55,911	<b>28.28</b>



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During the course of audit it has been noticed that there is huge variation between the estimates and the tendered amount. The estimates are prepared by the technically experts engineers on the basis of DSR 2007 and depending upon the prevailing market rates and still it has been observed that tenders have been received quoting the rates much below of the estimated figure. Some of the tenders have been accepted up to 62% below the estimates. Justification of rates has not been prepared and the works have been executed. Today the rates of every commodity are rising spirally, yet the tenders have been accepted below the estimated cost.

The reasons of this can be attributed to either wrong assessment of quantity of items or sketchy estimates prepared in an unprofessional manner. Almost all the works (except of few) have been accepted below the estimated prices. A well defined scope of work and a realistic market rate estimate can prove to be a vital input of successful execution of a contract with high standards of quality. The estimate should take into consideration of relevant factors, based on the prevailing market price of various inputs.

**Audit Para No. 06**

Para 15

**Subject : Security Deposit made by the Contractor.**

During the scrutiny of Security Deposit Register, it has been noticed that since the year 2002-03 many of the contractors have not been repaid the amount of security deposit. During the year 2007-08 & 2008-09, 94 contractors deposited the security amount against the work allotted to them but only 50 contractors have been repaid their security amount. As per clause 20.2, the security deposit shall be collected by deductions from the RA bills from the contractor which it can also be accepted in cash. As per section 21.1(3) the Divisional Officers should keep a close watch on the delays in the refund of security deposit to the contractors, and for this purpose they should periodically review the Register of Security Deposit Form CPWA 67 maintained in the Division. Further as per section 21.6, in order to avoid in refund of security deposit, the divisional accountant should put up to divisional officer every month a list of all cases where security deposit becomes due for refund, so that the requisite certificate is immediately obtain by the D.O. from the SDO concerned and the security deposit is refunded without waiting for any application from the contractors. As on 31.03.2010 an amount of Rs.52,10,782 is lying as unpaid amount with Division office against the Security



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Deposit. The security deposit may please be refunded to the contactors concerned immediately or deposited into the Govt. Account as Lapsed Deposit in the light of section 21.4 of CPWD Manual or Rule 189 of the Receipt and Payment Rules.

(14) Audit Para No. 07

~~Para (16)~~

PARA NO-14

Subject : Irregular expenditure to the tune of Rs.6,61,995 (A/R & M/O Lok Nayak Setu)

During the course of audit for the years 2008-09 to 2009-10 in r/o PWD CRM-212 it has been noticed that an agreement was entered into with M/s Rajesh Kr Gupta for Providing Computer Services in the Office of the Principal Secretary, PWD, Chief Engineer M2, Superintending Engineer M-21 and CRMD-212 (Agreement No. 02/2009-10). Services were supposed to be provided during the period from 09.05.2009 to 08.11.2009 but the contract was extended upto 28.02.2010. An expenditure of Rs.8,82,662.00 was incurred on the above said services. Expenditure pertaining to the services provided to the O/o Principal Secy. PWD, Chief Engineer M2 and Superintending Engineer M-21 amounting to 661995.00 is irregular. The expenditure incurred on the other offices should not have been debited to the budget of this Division CRM-212.

In response to the tender enquiry for Providing Computer Services, only one Contractor submitted his bid and so the accepting authority in that case is the Superintending Engineer but approval of the Supdting Engineer is not available in the concerned file.

(15) Audit Para No. 08

~~Para (17)~~

PARA NO-15

Subject :- Purchase of Computer

During the course of test check of the vouchers for the year 2008-09 and 2009-10 in r/o PWD CRM-212, it has been noticed that the Division Office has purchased a Computer System on 26.08.2009 (Vr. No. 15) for Rs.50261/-. The purchase has been made under the competency of HOO whereas as Delegation of Financial Powers, expenditure on purchase of computer can be incurred under the powers of HOD only. Moreover the abovementioned purchase, comparative rates had not been obtained as required under the provisions of the GFR. No proprietary certificate had been obtained



from the HOD. Hence the expenditure incurred is irregular. The same may be got regularized under intimation to audit.

PARA No-16

Audit Para No. 09

~~Para 15~~

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**Subject : Photocopy bills**

During the course of test check of the vouchers in r/o CRMD-212 for the year 2008-09 and 2009-10, it has been noticed that in 19 working days of the month of March 2010, 29715 copies have been got Xeroxed from the open market and the expenditure had been met out through Hand Receipt. It is also pointed out that the Division office has its own photocopy machine in the working condition. The figure i.e., 29715 copies seems to be far from reality. The details are as under:

S.No.	Date	Voucher No.	No. of copies got Xeroxed
1	02.03.2010	10	985+523
2	04.03.2010	19	996
3	05.03.2010	15,05	840+474
4	06.03.2010	19	210
5	08.03.2010	22	1787
6	09.03.2010	28	830
7	10.03.2010	33,96	450+308
8	11.03.2010	94,60,33	755+850+380
9	12.03.2010	40,98	863+240+730
10	15.03.2010	44,53,58,60,56	1496+2587+728+1175+990
11	16.03.2010	53,96,56,60	1302+200+1171+3163
12	17.03.2010	57	430
13	18.03.2010	96,57	60+1934
14	19.03.2010	96	100+70
15	20.03.2010	96	250
16	26.03.2010	93	911
17	27.03.2010	96	403
18	29.03.2010	93	172
19	30.03.2010	101	310+992
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Justification for getting huge number of photocopy from the market may kindly be submitted to the audit

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~~PARA 17~~

~~Para 19~~

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**Audit para No. 10**

**Subject : Purchase of Computer consumable in violation of the Provisions of General Financial Powers**

During the test check of the vouchers in r/o of the PWD CRM-212, it has been noticed that the Division office has purchased the computer consumables in piece-meal. A few of them are as under:

S.N.	Voucher No.	Date	Amount
1	6	01.09.2009	20722
2	30	09.09.2009	6300
3	40	16.09.2009	7950
4	56	15.09.2009	2160
5	85	29.09.2009	18450
6	16	08.12.2009	7176
7	55	18.12.2009	11050
8	81	31.12.2009	7176
9	04	01.02.2010	13250
10	14	04.02.2010	3623
11	15	03.02.2010	4830
12	22	03.02.2010	3150
13	36	11.02.2010	3450
14	36	11.02.2010	3450
15	38	15.02.2010	12850
16	18	05.03.2010	13750
17	41	13.03.2010	8220
18	78	17.03.2010	5150
19	72	22.03.2010	13750
20	84	23.03.2010	6900
21	96	23.03.2010	6000

As per fundamental principles of public buying, a demand should not be split into small quantities for the sole purpose of avoiding the necessity of taking approval of the higher authority required for sanctioning the purchase of original demand. Here in the above case the demand has been split into small quantity every month. Moreover as per Delegation of Financial Powers, only HOD is competent to authorize the purchases relating to Computer



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Consumables. Hence the entire expenditure incurred on the purchase of Computer Consumables during the year 2008-09 and 2009-10 may be got regularized by the Competent Authority under intimation to audit.

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PARA NO-18  
Audit Para No. 11

~~Para 20~~

Subject : Petty Sanctions.

During the scrutiny of vouchers for the years 2006-07 and 2007-08 in r/o PWD CRM - 212,. It has been found that on many occasions, expenditure has been incurred for the disposal of malba/wastage from different sites, a few of them are as under

1. Vr. No. 24 dated 09.02.2010 Rs.5000/- for removal of malba
2. Vr. No. 25 dated 009.02.2010 Rs.4900/- --do--
3. Vr. No. 26 dated 09.02.2010 Rs.5000/- --do--

For incurring the above mentioned expenditure 'Petty Sanctions' have been carried in contravention to the sections of the CPWD Manual. As per CPWD Manual there is no such provision for carrying out 'Petty Sanction'. Clarification may please be given under which provision of the CPWD Manual these petty sanctions were issued and expenditure incurred. Other similar instances may be find out and all the cases may be got regularized by the Competent Authority.

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PARA NO-19  
Audit Para No. 12

~~Para 21~~

Subject : Rubber Stamps

During the test check of the vouchers for the year 2008-09 and 2009-10 in respect of PWD, CRM-212, it has been noticed that an expenditure of Rs.2,255/- in the year 2009-10 has been incurred on the purchase of rubber stamps for office under the competency of HOO, whereas as per Delegation of Financial Powers HOO can incur Rs.500 p.a. on the purchase of the said item. Hence, the expenditure incurred may be got regularized by the competent authority under intimation to audit.

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~~PARA No-20~~

~~Audit Para No. 13~~

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Subject: Purchase of Stationery Items

During the test check of the vouchers for the year 2009-10 in respect of PWD CR M-212, it has been noticed that an expenditure of Rs.43,917/- has been incurred on the purchase of stationery items by the Executive Engineers as per Appendix 1(36)(a) an Executive Engineer can incur Rs.15,000 p.a. on local purchase of stationery stores. Hence the expenditure incurred over and above Rs.15,000/- is irregular and may be got regularized by the Competent Authority.

~~PARA No-21~~

~~Audit Para No. 14~~

~~Para (23)~~

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Subject: Irregular Sanction of GPF Advance

According to Rule 12(1)(C) of GPF (CS) Rules the appropriate sanctioning authority may sanction the payment to any subscriber of an advance consisting of a sum of whole rupees and not exceeding an amount three months' pay or half the amount standing to his credit in the fund, whichever is less, to pay obligatory expenses on a scale appropriate to the subscriber's status which by customary usage the subscriber has to incur in connection with bethrol or marriages, funerals or other ceremonies.

During the course of audit of records of PWD Div.M-212, the following amounts on account of GPF advance has been noticed irregularly sanctioned to the staff, detailed as below:

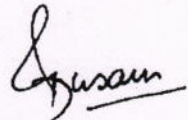


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Sl.No.	Name & Designation of the official	Sanctioned Amount(Rs.)	Sanction No. & Date
1	Subhash Chand Jha, Beldar	48,000	56/AEM 2123/09-10
2	Ganesh, Beldar	30,000	AE/2124/09-10/27-04-09
3	Nathu Ram, Beldar	50,000	M-2123/24-04-09
4	Bisna Devi, Coolie	60,000	15/PF/PWD-M-212/08-09/ECD/970dt.30.07.09
5	Hoti Lal, Beldar	55,000	PF/PWD/M-212/DSEC II/ 967 dt. 30.07.09
6	Ram Singh, Beldar	60,000	PWD/M-212/1012 dt..06.08.09

The GPF advance sanctioned may be regularized under intimation to audit.

  
(Zahid Hussain)  
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~~PARA-3~~ (22)

PARA No-22

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Audit Memo. No.13

Dated: 03.10.2017

**Subject: - Discrepancies observed in the Work executed in CRM Div. M-212: Recovery of Rs. 92,600/-**

During test check of the record related to the work executed in CRM Division (M-212), the following observations are made out in the work detailed as under:

Name of work	Providing and installation of retro-reflective road signage on various PWD Roads taken over from MCD in Sub-Division M-2121 and M-2123 under PWD Div. M-212, Delhi.
Agency	CBM Industries Ltd.
Agreement No.	06/EE/M-212/13-14
Estimated cost	1,19,72,099/-
Tender amount	87,70,043/-
Time allotted	2 Months
Date of start	25.04.2013
Date of completion	24.06.2013
Actual date of completion	14.11.2013

1. Violation of clause 36 i.e. deployment of a Graduate Engineer:

As per the clause 36 of the agreement, the contractor shall immediately after receiving the letter of acceptance of tender and before commencement of work, shall intimate in writing to the Engineer-In-Charge the name/qualification, experience, age and address of the technical representative deployed at the work site i.e. Graduate Engineer (since cost of work is between 50 to 200 lakhs) alongwith copy of the contract, failing which recovery as per following table(s) was required to be effected:

Rate of recovery as per CPWD Works Manual 2013:

Sl. No.	Qualification	Experience (years)	Rate of recovery
I	Project Manager with Degree	10	Rs. 20,000/-p.m.
II	Graduate Engineer	5	Rs. 15,000/-p.m.
III	Graduate Engineer or Diploma Engineer	Nil 5	Rs. 10,000/-p.m.

In this case, neither the letter showing details of technical representative deployed in the work file is available nor recovery as per above provision has been deducted from the bill by the division. Hence the amount of recovery is calculated as under:

Period	Type of technical representative required to be deployed (Graduate / Diploma Engineer)	Amount of Recovery (Rs.)
6 months	Graduate Engineer	15000 PM X 6 = 90,000

Thus either requisite documents may be shown to audit else Rs. 90,000/- may be recovered from the contractor on a/c of above lapse under intimation to audit.

2. Non submission of fortnightly labour report:

As per Clause 19D of the Contract, the contractor has to submit the fortnightly labour reports in the division for the complete period of execution of work failing which he shall be liable to pay Rs. 200/- per fortnight as compensation for each default.



During the course of audit, it was noticed that no such labour reports were submitted by the contractor as the same were not available in the work file. Thus either labour report may be shown to audit else a recovery of Rs. 2600/- (Rs. 200x13 i.e. 2600/-) may be recovered from the contractor on a/c of above lapse under intimation to audit.

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3. Violation of clause 5 i.e. extension of time without the approval of competent authority:

As per clause 5, of the agreement of aforesaid work, the authority had given fair and reasonable time for completion of work. During the test check of records it has been noticed that the time allotted to complete the said work was 02 month but the time taken by the contractor to complete the project was approximately 6.5 months.

The extension to complete the work was not been found in the file. Therefore, necessary action may be taken in accordance for violation of Clause 5 under intimation to Audit.

4. Certificate regarding non deployment of child labour:

As per clause 19A of General Conditions of Contract, no child labour should be engaged in the project. No certificate/document is found, that no labour below 14 years of age was employed on the said work. Therefore, documents as per required at Clause 19A may be provided to Audit.

Recovery of Rs. 92,600/- may be effected from the concerned contractor and deposited into govt. account. Necessary action may be taken in the matter for violation of Clause 19-A under intimation to Audit.

Other similar cases may also be reviewed if any, and the recoveries be made accordingly under intimation to audit.

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PARA M-23

Audit Memo. No. 3

Date: 19.09.2017

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**Subject: Irregularities in respect of contingency expenditure charge under work head (Work contingency).**

As per Office Memorandum No.F-1(9)/2015-16/Fin.-Exp.-4/Infra/6277-6416 dated 22.12.2015 issued by Finance Department, GNCT of Delhi, "the provision of contingency is meant for unforeseeable and unidentifiable items which cannot be included / anticipated while preparing the estimate for the work/project. It is a line item on expenditure budgeting. Accordingly, the component of contingency as sanctioned by the competent sanctioning authority shall be invariably utilized for the same. Personal claims on any account including "Conveyance", "Office Contingency" etc. shall not be charged on works".

The instructions on the subject have been re-iterated vide Office Memorandum N. F. 1(9)/2015-16/Infra/Exp./012318065/805-924 dated 28.12.2016 further clarifying that the items like hiring of vehicles, personal claims were not required to be charged from work head.

During test check of record, it has been observed in the following cases that the expenditure towards office contingency, personal claims etc. has been incurred has been charged under work contingency, in violation to the provisions stated above:

Sl. No.	Voucher No.	Date	Amt. (In Rs.)	Purpose of Expenditure	Name of Work in which expenditure charged
1.	02	04.03.2016	2331	Stitching of files and photocopy charges	A/R & M/O to various roads under PWD M-212
2.	03	04.03.2016	1914	photocopy charges	Do
3.	04	04.03.2016	3279	Expenditure towards Mobile Recharge, purchase of newspaper, photocopy charges	Do
4.	05	04.03.2016	2890	Preparation of rubber stamps and table lock repair	Do
5.	06	04.03.2016	1880	Purchase of mineral water	Do
6.	07	04.03.2016	4190	photocopy charges and purchase of consumable store items	Do
7.	08	04.03.2016	3558	Purchase of table-top and calculators	Do
8.	09	04.03.2016	1920	Purchase of mineral water	Do
9.	89	21.03.2016	1155	Purchase of 32 GB pen-drive	Do
10.	147	29.03.2016	10000	Office stationery, consumable store items and table top etc.	Do
11.	159 Sub-Voc. 6/10	31.03.2016	2700	Repair of Water Purifier	Do
	Sub-Voc. 1/3		4800	Purchase of Mineral water Jar	
	Sub-Voc. 2/3		4200	Table glass with machine polish	
	Sub-Voc. 3/3		1000	Repair of cushion chair	
12.	161 Sub-Voc. 1/6	31.03.2016	5500	Window AC Rent for 1 year	Do
	Sub-Voc. 2/6 to 6/6		4500	Office stationery items, electrical repairs etc.	
13.	162	31.03.2016	10000	Purchase of brief case, calculator, Tata Indicom Wi-fi, electrical items etc.	Do
14.	163	31.03.2017	2250	Purchase Table top	Do

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15.	164	31.03.2016	2540	Stitching of files and photocopy charges	Do
16.	168	31.03.2016	6000	Conveyance charges paid to Work-charge staff	Do
17.	05	04.03.2017	53030	Repair & maintenance of vehicle no. DL-12CC-0050	Do
18.	07	07.03.2017	9993	Postage charges, purchase of mineral water, photocopy charges, office consumable store items, tonner etc.	Do
19.	08	07.03.2017	9878	purchase of mineral water, repair of printer & almirah, stationery items etc	Do
20.	12	08.03.2017	3465	HP LaserJet 12A tonner	Do
21.	19	09.03.2017	9990	Hiring of vehicle and photocopy charges	Do
22.	51	05.03.2017	9897	Photocopy charges, office consumable store items	Do
23.	61	09.03.2017	7870	Dell-22" LED Screen	Do
24.	62	09.03.2017	8044	Purchase of Computer accessories & repair charges	Do
25.	63	09.03.2017	9961	Purchase of mineral water, repair of submersible pump, payment of conveyance charges to work-charge	Do
26.	64	25.03.2017	9978	Purchase of office consumable store items	Do
27.	89	27.03.2017	9991	Photocopy charges, payment of conveyance charges to work-charge, Purchase of office consumable store items etc.	Do
28.	92	29.03.2017	14574	Purchase of consumable store items	Do
Total			233078		

With respect to the above, it is observed that:

1. Computer and its accessories etc. are required to be purchased only after obtaining approval from Deptt. Of Information & Technology (I.T. Deptt.), Govt. of NCT of Delhi.
2. Purchase or renting of Window AC needs the approval of Finance Deptt., Govt. of NCT of Delhi.
3. The vehicle is required to be got inspected by the Technical Officer, Transport Deptt., GNCT of Delhi before and after carrying out repairs. The repairs can be carried out only after approval of T.O. and after the repairs are done, the bill is also required to be verified by the T.O. as a token of verification of work done. There is no verification of T.O. on the bill for Repair & maintenance of vehicle no. DL-12CC-0050.
4. Violation of GFR 2005:- Rule 145 and 146 of GFR 2005 states as under

(1) Rule 145: Purchase of goods without quotation : Purchase of goods upto the value of Rs. 15,000/- (Rupees Fifteen Thousand) only on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format.

"I, \_\_\_\_\_, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

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During test check of record, it has been observed that stationery/store items were purchased continuously on many occasions for the amount below Rs.15,000/- . The certificate was not recorded on the body of bills/vouchers.

5. During test check of Contingent Vouchers, it has been observed that in most of the paid vouchers haven't been stamped as paid and cancelled after making payment, which is irregular as per provisions of Receipt and Payment Rules, 1983.

Above cases may be got regularized from the Finance Deptt., GNCT of Delhi under intimation to Audit. Other similar cases may also be reviewed if any, and the recoveries be made accordingly under intimation to audit.

(11)

*[Handwritten Signature]*



(24)

23/06/2017  
19/11

Audit Memo. No. 06

Dated: 21.09.2017

(10)

**Subject: Non Production of Record**

(A)

**Non Production of Record (2006-2008):**

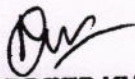
1. History sheet of roads under this Division.
2. Work order register maintained by Sub-Division
3. T&P Register
4. List / statement in r/o sanctioned strength of staff, filled and vacant position

(B)

**Non production of record in r/o current audit period (FY 2010-17)**

- 1 Contingent Register (GAR-27)
- 2 Property Register
- 3 Dead Stock Register
- 4 Condemnation files/record
- 5 Liveries Register
- 6 Receipt & Issue Registers
- 7 Service Postage Stamp Account
- 8 Information related to running and unserviceable vehicles alongwith their Log Books, History Sheet and POL Register.
- 9 List of obsolete / unserviceable / condemned items lying in store.
- 10 Stock Register for M&S, T&P Register
- 11 Income Tax Calculation Sheet & Form-16 (For 2010-11 to 2015-16)
- 12 Details of A.C. Bills & D.C. Bills
- 13 Reconciliation statement of expenditure
- 14 Information about officials retiring within next 05 years and Certificate of theft & embezzlement

*Self done  
as taken  
afresh  
Sushil  
23/06/2017*

  
(PARDEEP KUMAR)  
INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. XXVI



PART-II

Current Audit Report (2017-19)

22/12/19  
+8/c

Para No. 1 Office expenditure charged to works  
(Ref. audit memo No. 06 dated 13.11.2019)

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.

During the test check of vouchers relating to works for the audit period 2017-19. It was observed that various expenditure were debited to various works but are of the nature of office expenditure. The detail of a few bill/vouchers on the basis of test audit as given below:-

Sl. No.	C.V. No.	Date	Gross Amount	Purpose of expenditure	Head of A/c to works charged
1	27-28	11.04.17	10554/-	Stationery bill	AR & MO
2	51-53	22.04.17	13520/-	Electricity bill	AR & MO
3	60-65	26.04.17	42776/-	MTNL	AR & MO
4	100	20.05.17	15680/-	Petrol bill	AR & MO
5	52-54	23.06.17	35270/-	Electricity bill	AR & MO
6	61	27.06.17	14524/-	Petrol bill	AR & MO
7	64	22.07.17	14242/-	Petrol bill	AR & MO
8	03	08.08.17	24109/-	Stationery bill	AR & MO
9	53-55	22.09.17	30910/-	Electricity bill	AR & MO
10	78-83	28.10.17	12288/-	MTNL	AR & MO
11	41-42	16.11.17	5602/-	Petrol bill	AR & MO
12	53-58	22.12.17	11434/-	MTNL	AR & MO
13	53-56	23.01.18	36180/-	Electricity bill	AR & MO
14	60-65	19.03.18	11044/-	MTNL	AR & MO
15	35-37	16.05.18	19436/-	Petrol bill	AR & MO
16	35-40	20.08.18	171070/-	Electricity bill	AR & MO
17	96-101	22.09.18	10421/-	MTNL	AR & MO
18	33	16.10.18	20433/-	Stationery bills	AR & MO
19	24-25	22.11.18	6264/-	Computer stationery	AR & MO
20	48-53	20.02.19	77260/-	Electricity bill	AR & MO
21	85-92	22.03.19	10597/-	MTNL	AR & MO

Necessary step should be taken to regularize the above expenditure from the competent authority after due verification & under intimation to audit. Other similar type of cases may also be taken into similar action.

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**Para No. 2 Public Works (Suspense) Deposit**  
(Ref. audit memo No. 08 dated 14.11.2019)

During test check of monthly account of Executive Engineer( C) (East) Roads, PWD, M-212 Near Shakarpur Police Station, Ramesh Park, Pusta Road, Delhi- 110092 for the month of March, 2019, it was observed that an amount of Rs. 14,87,64,006/- was lying outstanding under the head "Public works Deposits" as details given below:-

Classes of Deposits	Amount as on 31.03.2019
Cash Deposits of Contractors as security Part-II	3,74,16,982/-
Deposits of works to be done Part-III	9,11,41,466/-
Miscellaneous deposit Part V	2,02,05,558/-
	14,87,64,006/-

*Settled as up dated Monthly Accounts obtained for the month of March 2019*

Heavy accumulation under Part-II of Rs 3,74,16,982/- was indicative of non-review of Deposit Register at Divisional Level from time to time. This should now be reviewed and all deposits more than three years old where refund is due be credited to Revenue.

Accumulation of Rs 9,11,41,466/- 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 of under Part V has accumulated due to withheld amount from contractor's bill on account of non-sanction of EOT cases, testing defects, pending works etc. Accumulation of Rs. 2,02,05,558/- was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

The Division may works out the details of deposits of more than 3 years and credit in Govt. Revenue, under intimation of Audit.

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**Para No. 3 Unfruitful Expenditure of Rs. 1,53,99,501/- due to stoppage of works**  
(Ref. audit memo No. 09 dated 14.11.2019)

The CPWD Manual vide Para 4.2 of stipulates that availability of the site should be ensured at the planning and designing stage of the work itself and that preparation of detailed estimates and drawing and design stage should be taken up only after availability of the land assured. Paras 3.3 (2) further provides that estimate should be sent to client department after fully ascertaining the necessary, site and Topographical details, Technical Feasibility etc. in case site survey is necessary, a small estimate may be sent to the client for the purpose of assessing the suitability and availability of the land for the proposed work.

During the test check of record provided to audit it has been observed that the following works were foreclosed. Details of which are as under:-

Sl. No	Agg. No.	Name of work	Agency	Estimated Cost	Tendered Amount	Expenditure incurred
1	07/EE/ PWD/E ast/Roa d/M- 212/20 18-19	Strengthening of Narwana Road from Mother Dairy T-Point to Panch Mahal Awas during 2017-18	M/s A/S Infratech	57547190	40283033	15399501
Total						15399501

Test Audit came to notice that the work was awarded without ensuring the availability of clear site as envisaged as per CPWD Manual. The work could not be completed due to reason that the clear site was not provided to the contractor. As per direction of competent authority the above work was foreclosed. At the time of stoppage of works a total of Rs. 1,53,99,501/- were incurred. The Department may also provide the final bill through which payment was made.

The department as the executing agency did not ensure as stipulated in the Codal provisions through prior survey before award of the work. Thus in above works the expenditure of Rs. 1,53,99,501/- incurred was rendered unfruitful.

*[Signature]*

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~~Para No 24~~

**Para No. 4 Recovery of over payment of Family Planning Allowance (FPA) of Rs. 5880/-.**  
(Ref. audit memo No. 13 dated 15.11.2019)

Vide order No. F.No. 12(4)/2016-EIII.A dated 07.07.2017 issued by Ministry of Finance, Department of Expenditure, Govt. of India, the Family Planning Allowance shall stand discontinued w.e.f. 01.07.2017.

During the test check of PBRs & record provided to audit for the period 2017-19, it has been observed that the Family Planning Allowance of following staff member has not been discontinued as per detail given hereunder:-

S. No	Name & Designation	Period	Family Planning Allowance	No. of month	Amount recoverable (Rs.)
1	Sh. Ram Meena, Beldar	07/2017 to 10/2019	210/-	28	5880/-
		Total			5880/-

Necessary steps should be taken to recover the Family Planning Allowance(FPA) amounting to Rs. 5880/- from Sh. Ram Meena, Beldar after due verification, under intimation to audit. Other similar type of cases may also be reviewed under intimation to audit.

~~Para No 24~~

**Para No. 5 Violation of clause 36 under CPWD manual 2014 i.e. deployment of Graduate Engineer**  
(Ref. audit memo No. 15 dated 15.11.2019)

During the test check of record provided to audit for the audit period 2017-19, the following observation are made out in the work detailed as under:-

Name of work	Strengthening of Vikas marg 75A and 75 B Laxmi Nagar chungi to Karkari More during 2017-18
Agency	M/s Chaudhary Contruction Co Pvt. Ltd
Agreement No.	03/EE/PWD/East(Road)/M-212/2018-19/00044
Tender amount	Rs. 5,18,08,676/-
Time allotted	Three months
Date of start	18.04.18
Date of completion	16.07.18
Actual date of completion	of 25.06.18

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As per the clause 36 of CPWD manual 2014, the contractor shall immediately after receiving the letter of acceptance and before commencement of work, shall intimate in writing to the Engineer-in-charge the name/qualification, experience, age and address of the technical representative deployed at the work site i.e. Graduate Engineer as per table given below:-

Cost of work (Rs. in Lakh)	Qualification	Number	Minimum experience (Years)
500 to 1000	(i) Graduate Engineer	1	5
	(ii) Graduate Engineer	2	2
	Or Diploma Engineer	2	5

Rate of recovery in case of non compliance of clause 36 of CPWD manual 2014:-

S. No.	Qualification	Experience (years)	Rate of recovery
1	Graduate Engineer	5	Rs. 25,000/- p.m.
2	Graduate Engineer	2	Rs. 15,000/- p.m.
3	Diploma Engineer	5	Rs. 15,000/- p.m.

Since cost of above work is between 500 to 1000 lakhs, the Division should ensure the deployment of Graduate Engineer by the contractor for the above said works failing which necessary recovery as indicated in clause 36 of CPWD work manual be recovered under intimation to audit.

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**Para No. 6 Non production of records**  
(Ref. audit memo No. 1 dated 08.11.19)

The following records/information not produced to audit.

For the Current audit report for the period 2017-19

1. Condemnation files/records
2. TR-V Stock
3. Details of vehicles
4. Property Registers
5. Spouse Information
6. Budget control register

*Self audit as  
taken about  
23/06/19*

(Ajay Kumar Chandna)  
Inspecting Audit Officer  
Audit Party No.X

**PART-II**

**Current Audit Report (2019-2023)**

**Para No. 01:- Non-Maintenance of Contractor Ledger.**

**(Ref. Audit Memo No. 02 dated 14/06/2023)**

Section 10.2 of CPED Works Manual stipulates that the accounts relating to contracts should kept in CPEA Form 43 as Contractor Ledger and separate folio or set of folios should be reserved for all the transactions with each contractor and it should be written up and maintained up to date. It further stipulates that the concerned auditor is responsible for completing the contractor ledger before passing the bill to the divisional office.

Test check of the records revealed that division is not maintaining the contractor ledger. It could therefore, not be verified in audit as to whether all the transactions viz. advance payments and secured advances were made in terms of provisions of the codes/manuals/contracts. Besides, liabilities if any, of the contractor and abstract of transactions relating to works could not be ascertained.

Necessary step should be taken to proper maintenance of Contractor Ledger and shown to the next audit.

Sudh



**Para No. 02:- Public Works (Suspense) Deposit.**

**(Ref. Audit Memo No. 04 dated 15/06/2023)**

During test-check of Monthly accounts of Executive Engineer (C) (East), Roads, Near Shakarpur Police Station, Ramesh Park, Pusta Road, Delhi-110092 (D.D.O. M-212, 84316) (1902/12) for the month of March 2023, it was observed that an amount of Rs. 13,42,89,638/- was lying outstanding under the head "Public Works Deposits" as details given below:-

<b>Classes of Deposits</b>	<b>Amount as on 31.03.2023</b>
Cash Deposits of Contractors as security Part-II	2,22,99,551/-
Deposits of works to be done Part-III	7,78,68,425/-
Miscellaneous deposits Part-V	3,41,21,662/-
Total	13,42,89,638/-

Heavy accumulation under Part-II of Rs. 2,22,99,551/- 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. 7,78,68,425/- 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 of 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. 3,41,21,662/- was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

The Division may works out the details of deposits of more than 03 years and credit in Govt. Revenue, under intimation of audit.

*Sushil*

**Para No. 03:- Delay in completion of work beyond the stipulated date of completion.**

(Ref. Audit Memo No. 05 dated 16/06/2023)

Saction 29.1 of CPWD Works Manual stipulates that the time allowed for carrying out the work should be proceeded with all due diligence on part of the contractor throughout the stipulated period of the contract. Further, Section 29.4 (2) the extension, in order to be binding, will have to be by the 'agreement' of the parties, express or implied. Test check of records (Agreement Registers for the audit period) revealed that the following works were not completed till date although their stipulated period of completion is over:-

(Amount in Rs.)

S. No	Agmt No.	Name of Work	Awarde d Agency	Tender Amount in Rs.	Stipulat ed date of start	Stipulated Date of Completion	Actual Date of Completi on	Delay in Days
1	14/EE/Ea st Road/M-212/2018-19 (53432)	A/R & M/O Roads under East Road Sub-Division-III, 2018-19 (Providing security arrangement for watch & Ward)	M/s Rakshak Security Pvt. Ltd.	526271	21.06.19	20.06.20	Work is still in progress	1095 Days
2	60/EE/Ea st Road/M-212/2019-20	Street Scaping and beautification of Vikas Marg No. 75A & 75B Laxmi Nagar Chungi to Karkari More (SH:- Civil & Electric Work)	Ms. K.L. Arora & Son	215750187	31.10.19	30.08.20	Work is still in progress	1000 Days
3	61/EE/Ea st Road/M-212/2019-20	Street Scaping and beautification of Narwana Road from Mother Dairy to Panch Mahal Awas (SH:- Civil & Electric Work)	M/s Naresh Kumar Gupta & Co. (P) Ltd.	144822738	31.10.19	30.08.20	Work is still in progress	1000 Days
4	09/EE/Ea st Road/M-212/2020-21	A/R & M/O Roads under East Road Sub-Division-IV, 2018-19 (Providing security arrangement at Division Office & Sub- Division Office)	M/s Rakshak Security Pvt. Ltd.	1207212	29.09.20	28.09.21	Work is still in progress	635 Days
5	12/EE/Ea st Road/M-212/2020-21	A/R & M/O Roads under East Road Sub-Division-I (Comprehensive maintenance of Road)	Ms. K.L. Arora & Son	35340470	24.02.21	23.02.22	Work is still in progress	475 Days
6	13/EE/Ea st Road/M-212/2020-21	A/R & M/O Roads under East Road Sub-Division-II (Comprehensive maintenance of Road)	Ms. K.L. Arora & Son	24501664	24.02.21	23.02.22	Work is still in progress	475 Days

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EE, East Road(M-212)  
2019-20 to 2022-23

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7	14/EE/East Road/M-212/2020-21	A/R & M/O Roads under East Road Sub-Division-IV (Comprehensive maintenance of Road)	M/s Amrit Lal Behl	27119190	26.02.21	25.02.22	Work is still in progress	473 Days
8	15/EE/East Road/M-212/2020-21	A/R & M/O Roads under East Road Sub-Division-III (Comprehensive maintenance of Road)	M/s GEE International	25738402	24.02.21	23.02.22	Work is still in progress	475 Days
9	10/EE/East Road/M-212/2021-22/00858	C/o of Cross draubage frin /riad Bi, 109 drain to Raod No. 102 drain behind the Police booth and Four culvers at other location in the jurisdiction of Sub-Division East Road-II during the F.Y. 2021-22	Sh. Uday Raj Pandey	2047265	17.10.21	14.01.22	Work is still in progress	515 Days
10	22/EE/East Road/M-212/2021-22/01087 (Deposit Work)	Road Restoration work at Block No. 01 to 11 and Block No. 13 to 19 Trilokpuri Delhi after laying of water supply line by D.J.B. During F.Y. 2021-22	Sh. Kundu Nirman	1813527	09.12.21	07.02.22	Work is still in progress	485 Days
11	24/EE/East Road/M-212/2021-22/01406	Construction of RCC drain from N.H-24 to Hindon cut at Murga Mandi Road	Sh. Ravinder Kumar	7083784	14.02.22	13.07.22	Work is still in progress	330 Days
12	28/EE/East Road/M-212/2021-22/01435	Remodeling of Drain at Patparganj Road from Nirman Vihar Red Light to Disused Canal Road	Ms. K.L. Arora & Son	12456098	14.02.22	13.06.22	Work is still in progress	365
13	33/EE/East Road/M-212/2021-22/01574	Strengtheing of Geeta Colony Yamuna Bridge Road from Ring road Crossing to pusta Road by cold milling and recycling process. Sub-Division East Road-I	Sh. Pawan Kumar	36255770	25.02.22	25.05.22	Work is still in progress	395 Days
14	38/EE/East Road/M-212/2021-22/01805	Repairing of Marginal Bund road both side of Vikas Marg underpass ITO chungi towards Yamuna Bank FOB	M/s Mahavir Prasad Gupta & Sons	7277958	15.03.22	13.04.22	Work is still in progress	425 Days

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**EE, East Road(M-212)**  
**2019-20 to 2022-23**

15	40/EE/East Road/M-212/2021-22/01823	Desilting of road side drains of Section I and II	M/s Maan Builders	3718974	22.03.22	17.09.22	Work is still in progress	270 Days
16	41/EE/East Road/M-212/2021-22/01830	Desilting of road side drains of Section I and II	Sh. Mohd Arif	3166097	22.03.22	17.09.22	Work is still in progress	270 Days
17	01/EE/East Road/M-212/2022-23/00016	Repair of Bituminous work at various road under Sub-Division-II	M/s Sethi Constructions	2845722	31.03.22	29.04.22	Work is still in progress	410 Days
18	03/EE/East Road/M-212/2022-23/00031	Redevelopment works at East Vinod Nagar Metro Station	Sh. Mohd Arif	5056081	11.04.22	08.08.22	Work is still in progress	300 Days
19	16/EE/East Road/M-212/2022-23/00287	Upgradation of East Road Sub-Division-III PWD Office, Near Chilla Village	M/s Mohit Constructions	1121716	27.05.22	25.07.22	Work is still in progress	315 Days
20	22/EE/East Road/M-212/2022-23/00539	De-Concretization of surrounding of trees on PWD roads	M/s R.R. Realtors	1879588	21.06.22	19.08.22	Work is still in progress	290 Days
21	31/EE/East Road/M-212/2022-23/00616	Road Restoration work at various roads after laying water supply /sewer line by D.J.B under Sub-Division-III	M/s Roadtech	3572085	29.06.22	28.07.22	Work is still in progress	312 Days
22	37/EE/East Road/M-212/2022-23/00952	A/R & M/O to Various Roads Sub-Division East Road (SH: Minor Repair work of Foot over bridge)	Mr. Mohan Kumar	1069683	11.08.22	24.09.22	Work is still in progress	260 Days
23	38/EE/East Road/M-212/2022-23/00985	A/R & M/O to Various Roads Sub-Division East Road (SH: Minor Repair of drain from Ganesh Chowk to Mandawali under pass at Patparganj Road)	M/s Shivam Builders	1926790	11.08.22	09.10.22	Work is still in progress	240 Days

Necessary step should be taken for completion of above mention works without Further delayed under intimation to the next audit.

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**Para No.04:- Office Expenditure charges to works.**

**(Ref. Audit Memo No. 12 dated 22/06/2023)**

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.

(A). During the test check of vouchers relating to works for the audit period 2019-20 to 2022-23. It was observed that various expenditure were debited to various works but are of the nature of office expenditure. The detail of a few bill/vouchers on the basis of test audit as given below:-

Sr. No	C. V. No	Date	Gross Amount	Purpose of Expenditure	Head of A/c to works charged
1.	80	June 2019	52960/-	Electricity Bill	AR & MO
2.	86	June 2019	2360/-	MTNL Bill	AR & MO
3.	44	Aug. 2019	47860/-	Electricity Bill	AR & MO
4.	52	June 2019	3284/-	MTNL Bill	AR & MO
5.	13	June 2020	2559/-	MTNL Bill	AR & MO
6.	15	June 2020	24930/-	Electricity Bill	AR & MO
7.	29	June 2020	15980/-	Almirah Purchase	AR & MO
8.	16	Jan. 2021	28250/-	Electricity Bill	AR & MO
9.	43	Jan. 2021	94398/-	Laptop Bill	AR & MO
10.	19	Mar. 2021	9853/-	Computer Bill	AR & MO
11.	49	Mar. 2021	2360/-	MTNL Bill	AR & MO
12.	52	Mar. 2021	26980/-	Electricity Bill	AR & MO
13.	50	Feb. 2022	26470/-	BSES Bill	AR & MO
14.	93	Feb. 2022	54179/-	Network Infotech	AR & MO
15.	24	March 2022	23030/-	BYPL	AR & MO
16.	34	March 2022	3528/-	MTNL	AR & MO
17.	35	March 2022	30790/-	BYPL	AR & MO
18.	33	Aug. 2022	81130/-	MTNL	AR & MO
19.	47	Aug. 2022	2360/-	BYPL	AR & MO
20.	16	June 2022	20770/-	MTNL	AR & MO
21.	30	June 2022	73870/-	BYPL	AR & MO
22.	55	July 2022	93950/-	MTNL	AR & MO
23.	58	July 2022	2360/-	BYPL	AR & MO
24.	51	Sept. 2022	63330/-	63330/-	AR & MO

Necessary step should be taken to regularize the above expenditure from the competent authority after due verification & under intimation to audit. Other similar type of cases may also be taken into similar action.

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(B). During the test check of vouchers relating to works for the audit period 2017 to 2019. It was observed that various expenditure were debited to various works but are of the nature of office expenditure. The detail of a few bill/vouchers on the basis of test audit as given below:-

Sr. No	C. V. No	Date	Gross Amount	Purpose of Expenditure	Head of A/c to works charged
1.	27-28	11.04.17	10554/-	Stationary Bill	AR & MO
2.	51-53	22.04.17	13520/-	Electricity Bill	AR & MO
3.	60-65	26.04.17	12776/-	MTNL Bill	AR & MO
4.	100	20.05.17	15680/-	Petrol Bill	AR & MO
5.	52-54	23.06.17	35270/-	Electricity Bill	AR & MO
6.	61	27.06.17	14524/-	Petrol Bill	AR & MO
7.	64	22.07.17	14242/-	Petrol Bill	AR & MO
8.	03	08.08.17	24109/-	Stationary Bill	AR & MO
9.	53-55	22.09.17	30910/-	Electricity Bill	AR & MO
10.	78-83	28.10.17	12288/-	MTNL Bill	AR & MO
11.	41-42	16.11.17	5602/-	Petrol Bill	AR & MO
12.	53-58	22.12.17	114434/-	MTNL Bill	AR & MO
13.	53-56	23.01.18	36180/-	BSES Bill	AR & MO
14.	60-65	19.03.18	11044/-	MTNL Bill	AR & MO
15.	35-37	16.05.18	19436/-	Petrol Bill	AR & MO
16.	35-40	20.08.18	171070/-	Electricity Bill	AR & MO
17.	96-101	22.09.18	10421/-	MTNL Bill	AR & MO
18.	33	16.10.18	20433/-	Stationary Bill	AR & MO
19.	24-25	22.11.18	6264/-	Computer Stationery	AR & MO
20.	48-53	20.02.19	77260/-	Electricity Bill	AR & MO
21.	85-92	22.03.19	10597/-	MTNL Bill	AR & MO

Necessary step should be taken to regularize the above expenditure from the competent authority after due verification & under intimation to audit. Other similar type of cases may also be taken into similar action.

Sushil



g/c

**Para No. 05:- Unfruitful Expenditure due to Foreclosure of Contract/abandonment or reduction in scope of works.**

**(Ref. Audit Memo No. 10 dated 21/06/2023)**

The CPWD Manual vide Para 4.10 (3) stipulates that before approval of NIT availability of the site should be ensured at the planning and designing stage of the work itself and that preparation of detailed estimates and drawing and design stage should be taken up only after availability of the land assured and estimate should be sent client department after fully ascertaining the necessary, site and Topographical details, Technical Feasibility etc. in case site survey is necessary, a small estimate may be sent to the client for the purpose of assessing the suitability and availability of the land for the proposed work. Further, Clause 13 of clauses of contract provides that "if at any time after acceptance of the tender or during the progress of work, the purpose or object for which the work has to be abandoned or reduced in scope the Engineer-in-Charge shall give notice in writing to that effect to the contractor stating the decision as well as the cause for such decision and the contractor shall act accordingly in the matter. The contractor shall have no claim to any payment of compensation or otherwise whatsoever, on account of any profit or advantage which he might have derived from the execution of the works in full but which he did not derive in consequence of the foreclosure of the whole or part of the works."

**(A). During the test check of record provided to audit, it has been observed that the following works were foreclosed. Details of which are as under:-**

Sr. No	Agmt. No	Name of Work	Name of agency	Estimated Cost (in Rs.)	Tendered Amount (in Rs.)	Expenditure Incurred (in Rs.)
1.	38/EE/PWD/East Road/M-212/2019-20/04905	A/R & M/O Roads Sub-Division II under PWD division East Road (M-212) security arrangement for watch & ward of Sub. Div. Office	M/s Goodluck Enterprises	1349755	685001	119590
2.	47/EE/PWD/East Road/M-212/2019-20/04976	Providing maintenance Van with required labour and T&P	M/s Bansal Construction Co.	1355635	705066	339336
3.	52/EE/PWD/East Road/M-212/2019-20/05081	Providing maintenance Van with required labour and T&P Division I&II	Mr. Manish Chandak	1907173	9820003	373315
4.	14/EE/PWD/East Road/M-212/2022-23/00191	Construction of storage tank with pumping system at East Vinod Nagar	M/s Shivam Builders	2405313	2549632	398408

The reply is without supporting documents may not be considered for settlement. Executive Engineer is requested to provide/enclose supporting documents and forward the reply to Directorate of Audit so that reply may be considered for settlement.

*Sushil*

8/c

(B) Similar observation was made during the last audit for period 2017-19. The Foreclosure of work detail is as under:-

Sr. No	Agmnt. No	Name of Work	Name of agency	Estimated Cost (in Rs.)	Tendered Amount (in Rs.)	Expenditure Incurred (in Rs.)
1.	07/EE/PWD/East Road/M-212/2018-19	Strengthening of Narwana Road from Mother Dairy T-Point to Panch Mahal Awas During 2017-18	M/s A/S Infratech	57547190	40283033	15399501

Test Audit came to notice that the work was awarded without ensuring the availability of clear site as envisaged as per CPWD Manual. The work could not be completed due to reason that the clear site was not provided to the contractor. As per direction of works a total of Rs. 1,53,99,501/- were incurred. The Department may also provide the final bill through which payment was made.

The department as the executing agency did not ensure as stipulated in the Codal provisions through prior survey before award of the works the expenditure of Rs. 1,53,99,501/- incurred was rendered unfruitful.

Therefore, the reason/justification alongwith supporting documents for the foreclosure of above mentioned contracts/works may be forwarded to the Directorate of Audit for settlement.

*Suohul*



File

**Para No. 06:- Non-Production of Records.**

**(Ref. Audit Memo No. 01 dated 12.06.2023**

The following records/information not produced before the audit for the current audit period 2019-20 to 2022-23

1. Condemnation files/records.
2. Property Register.
3. Tools and Plant Register and M&S Register.
4. Receipt and Issued Register.
5. Hired Vehicle

During previous audits the records were not provided to the audit party, the details are as under:-

**(A) For the audit period 2006-08.**

1. History sheet of roads under this division.
2. Work order register maintained by Sub-Division.
3. T&P Register.
4. List/Statement in r/o sanctioned strength of staff, filled and vacant position.

**(B) For the audit period 2010-17.**

1. Contingency Register (GAR-27)
2. Property Register.
3. Dead Stock Register.
4. Condemnation files/records.
5. Liveries Register.
6. Receipt & Issue Register.
7. Service Postage Stamp Accounts.
8. Information related to running and unserviceable vehicles alongwith their Log Books, History sheet and POL Register.
9. List of obsoletes/unserviceable/condemned items lying in store.
10. Stock Register for M&S, T&P Register.
11. Income Tax Calculation sheet & Form-16 (for 2010-11 to 2015-16)
12. Details of A.C. Bills & D.C. Bills.
13. Reconciliation statement of expenditure.
14. Information about official retiring within next 05 years and Certificate of theft & embezzlement.

**(C) For the audit period 2017-19.**

1. Condemnation files/records.
2. TR-V Stock.
3. Details of Vehicles.
4. Property Register.
5. Spouse Information.
6. Budget control register.

Sushil

**Inspecting Audit Officer  
Audit Party No.XXV**

6/2

Test Audit Notes  
PART-III

**TAN 01:- Shortcomings in maintenance of Cash Book.**

**(Ref. Audit Memo No. 01 dated 14/06/2023)**

During the test check of Cash Book of EE (C) (East) Roads, Near Shakarpur Police Station, Ramesh Park, Pusta Road, Delhi-110092 (D.D.O. M-212, 84316) (1902/12) for the period 2019-20 to 2022-23, the following discrepancies/shortcomings are as under:-

1. Upper column of Cash Book has been left blank.
2. Classification of charges either lying blank or recorded with pencil for the audit period 01.04.2019 to 31.03.2023, except for the period 25.07.2020 to 28.09.2021, which is irregular.
3. At the end of each month Closing balance certificate is signed by the which authority not shown with stamped during the audit period.
4. Cutting and overwriting is not attested in the cash book e.g. at page no. 40, 58, 63, 75, 76 & 130.
5. On transfer of the official i.e. Cashier, charge handing and taken over of cash book is not recorded in the cash book.

Necessary steps should be taken to rectify the above observations under intimation to audit.

*Sushil*



5/2

**TAN. 02:- Shortcomings in Pay Bill Register.**

(Ref. Audit Memo No. 03 dated 15/06/2023)

During test-check of PBR, following discrepancies have been noticed:

1. **Page counting certificate was not recorded:** Page counting certificate duly signed by the DDO/HOO which is required to be recorded on the first page of the PBR has not been found recorded for the period 2019-20 to 2022-23.
2. Indexing for PBR is not being filled.
3. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not found filled completely in any of the PBRs for the audit period 2019-20 to 2022-23. Apart from the name and GPF A/c. No., other details like Pay-band, Grade-Pay, residential address, DOB, DOJ, DOS, details of loan/advances/ refunds, etc were not recorded in the PBRs, which is incorrect.
4. **Cutting & Overwriting** – Numerous cutting and overwriting were noticed in the PBRs. but not attested by the HOO/DDO.
5. 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.
6. Monthly entries of Pay and Allowances entered in the PRRs have not been signed by the DDO in some cases.
7. Abstract of Pay Bills (GAR-18) not filled up.
8. At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBR it was noticed that same were not done.

Necessary steps should be taken to update the PBRs under intimation to audit.

Sushil

**PAN 03:- Improper maintenance of Stock Register (Consumable/Non-Consumable).**  
**(Ref. Audit Memo No. 06 dated 19/06/2023)**

During test-check of Stock Register (Consumable/Non-Consumable) O/o of the Executive Engineer (C) (East), Roads, Near Shakarpur Police Station, Ramesh Park, Pusta Road, Delhi-110092 (D.D.O. M-212, 84316) (1902/12) for the period 2019-20 to 2022-23. The following irregularities have been found such as under:-

1. The mandatory page counting certificate is not recorded on the first page of the Consumable Stock Register and Non-consumable stock register which is also required to be countersigned by the Head of Office/DDO.
2. Non-Consumable Stock register is being maintained in ruled register instead of using prescribed printed stock register, Stock entries were made without Bill No and date, which is irregular.
3. Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of fixed assets (Non-Consumable items) and verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On test check of records, it has been observed that no physical verification of Consumable and Non-Consumable store items done.
4. Most of the columns of Consumable Store items have been filled either wrong or left blank such as Progressive total, Signature of receipt, Quantity consumed and Balance.
5. Some stock entries which are nature of Non-Consumable wrongly entered in Consumable Stock Register such as Computer at page no. 60, Key Board at page no. 181, Printer at page no. 225 & UPS at page no. 308.
6. Balance of Non-Consumable items has been shown Zero which is irregular as Non-Consumable items always exist until or unless these items are not condemned.
7. It has also been noticed that the Consumable items and Non-Consumable items have not been carry forward in respective stock registers.

Necessary steps should be taken for proper maintenance of all the Stock Registers and conducting annual physical verification of Consumable/Non-Consumable store, under intimation to the audit.

*Sushil*



**TAN 04: Non adherence of Rule 59 of R&P Rules.**

**Ref. Audit Memo No. 07 dated 19/06/2023)**

During scrutiny of the Vouchers/Bills of the O/o the Executive Engineer (C) (East), Roads, Near Shakarpur Police Station, Ramesh Park, Pusta Road, Delhi-110092 (D.D.O. M-212, 84316) (1902/12) for the period 2019-20 to 2022-23, it has been observed that Rule 59 of Receipt and Payment Rules is not being followed.

The Rule 59 of Receipts and Payments Rules stipulates as follows:-

1. Every vouchers must bear a pay order signed or initiated by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay order must be signed by hand and in ink.
2. All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be Cancelled so that they may not be used again.
3. All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

**Non-adherence to above said rule may be elucidated under intimation to the next audit.**

*Sushil*

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**PLAN 05:- Improper maintenance of Services Books.**

(Ref. Audit Memo No. 08 dated 20/06/2023)

**1. Inclusion of ADHAAR (Unique Identification) number in Service Book of Government servants and non-verification of Services from concerned PAO.**

On test check Services Books, it has been found that entry or Aadhaar Numbers has not been made in the Services Book of in most of the cases as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.f.3(03)/2015/T-I/Pr.ao/2017-26 dated 10.09.2015. It is therefore, advised that detail of Aadhaar Number of all employee be obtained and be entered in Service Books and also be mentioned in pension papers of the retirees so as to enable the Pay & Accounts Office.

2. Further, As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. On scrutiny of Service Books, it has been observed that no service book has been sent to concern PAO to obtain this certificate. During scrutiny of service book of the staff of O/o Services Department, GNCT of Delhi, Delhi Secretariat, ITO, New Delhi, it has been observed that some of the staff members have completed 18 years of service but their service is not got verified from concerned PAO. Few cases were given below.

**(b) List of employees who have completed 18 years service.**

S.No.	Name of the Official	Designation	D.O.B	Date of appointment	Date of Retirement
1.	Sh. Dhanpal Singh	MET	12.08.1963	16.12.1996	31.08.2023
2.	Sh. Ayya Swami	Beldar	01.11.1963	26.10.1994	31.10.2023
3.	Sh. Rohtash Kanwar	Beldar	15.07.1964	31.05.1993	31.07.2023
4.	Sh. Manju Sharma	Beldar	05.06.1964	11.12.2006	30.06.2024
5.	Sh. Subhash Chand Jha	Beldar	15.07.1963	05.11.1994	31.07.2023
6.	Sh. Ram Kailash	Beldar	15.10.1964	05.03.1993	31.10.2024
7.	Sh. Nathu Ram	Beldar	15.11.1964	24.07.1999	30.11.2024
8.	Sh. Pal	Beldar	14.11.1964	14.04.1994	30.11.2024
9.	Sh. Sursh Kumar	Beldar	07.01.1965	04.01.1993	31.01.2025
10.	Sh. Dinesh Rai	Beldar	02.03.1965	25.10.1994	31.03.2025
11.	Sh. Lalan Mehto	Beldar	20.05.1965	20.02.1995	31.05.2025
12.	Sh. Ram Narayan	Beldar	26.05.1965	01.09.1993	31.05.2025
13.	Sh. Aatma Ram	Beldar	07.04.1966	08.04.2023	30.04.2026
14.	Smt. Mahendri Devi	Beldar	10.07.1967	21.05.1993	31.07.2027
15.	Sh. Dinesh Kumar	M.L.D	01.07.1967	11.12.2006	30.06.2027
16.	Sh. Ved Prakash	Jr. Engineer	02.01.1966	11.08.1966	30.11.2026
17.	Sh. Shiv Kumar Manjhi	Barkandaz	20.01.1965	22.08.1995	31.01.2025
18.	Sh. Ram Kishan	U.D.C	15.07.1964	13.03.1995	31.07.2024
19.	Smt. Saroj	Peon	10.06.1964	09.02.1993	30.06.2024

Sushil



1/c  
EE, East Road(M-212)  
2019-20 to 2022-23

HOO is advised to forward the service books of all staff members who have completed 18 years of qualifying service or 5 years before retirement to the concerned PAO so as to obtain certificate of verification of qualifying service.

(Sushil Kumar)  
Inspecting Audit Officer  
Audit Party No.XXV