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

AUDIT REPORT OF OFFICE OF EXECUTIVE ENGINEER, PWD MED (SOUTH) M-453, SUKHDEV VIHAR, DELHI FOR THE PERIOD 2017-18 TO 2018-19

INTRODUCTION

The Internal Audit Report on the accounts of Office of Executive Engineer, PWD MED (South) M-453, Sukhdev Vihar, Delhi, **for the period 2017-18 to 2018-19** was conducted by the field Audit Party No. XIX comprising of Shri Jaspal Singh, IAO/AO, Sh. Suresh Kumar, AAO and Shri Ramesh Kumar, Jr. Asstt. The audit was conducted during 09 working days between 17.12.2019 to 30.12.2019.

AIMS AND OBJECTIVES

PWD Division M-453 (South Maintenance Electrical Division) is basically an Electrical Maintenance Division and follows the provision of the CPWD Manuals and Account Code in execution of its work. The Division is engaged in maintenance of District court Saket, DIPSAR, PTS Malviya Nagar, School Buildings, Mohalla Clinic, Delhi Police Works, Delhi Govt. Officer Flats etc. and Street Lights of PWD Roads under the jurisdiction of this Division.

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

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

S. No.	Name of the Officer	Period	
		From	To
HOD/HOO/DDO			
1.	Er. Ranbir Singh, EE	01.04.2017	31.07.2018
	Er. Anil Kumar Puri, EE	01.08.2018	31.03.2019
Cashier			
2.	Sunil Dutt Khurana, Cashier	01.04.2017	31.03.2019

**Expenditure of the Department for the period
2017-18 to 2018-19**

(Amount in Rs.)

Period	Budget Allotted	Expenditure
2017-18	455700000	337458398
2018-19	434000000	373143396

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Vacancy Statement of regular staff as on 31.03.2019:

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1.	Group-A	01	01	-
2.	Group-B	16	11	05
3.	Group-C	12	08	04
	Total	29	20	09

Statutory Audit:

The Statutory audit of the Office of Executive Engineer, PWD MED (South) M-453, Sukhdev Vihar, Delhi has been conducted upto 31.03.2016 by AG (Audit) Delhi.

Maintenance of Records:

The maintenance of record of the Office of Executive Engineer, PWD MED (South) M-453, Sukhdev Vihar, Delhi for the period 2017-2019 was found satisfactory subject to the observations made in the Current Audit Report.

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PART - I

70/C

OLD AUDIT REPORT

S.No.	Period	Details of outstanding Paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
1.	2005-06	07	0	0	07
2.	2007-08	08	01	08	07
3.	2008-09	06	0	0	06
4.	2009-14	03	0	0	03
5.	2014-17	09	06	02, 03, 04, 05, 06 & 07	03
TOTAL		33	07	0	26

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/ Regularized	Balance
1.	2005-06	03	541	0	541
2.	2005-06	06	2399	0	2399
3.	2006-08	11	7261	0	7261
4.	2006-08	12	360	0	360
5.	2008-09	04	1896	0	1896
6.	2009-14	01	1820	0	1820
Balance recovery to be made			14277	0	14277




Part - I (52) 1200
69/C

**INTERNATIONAL AUDIT REPORT IN RESPECT OF PWD, ELECTRICAL
DIVISION-V FOR THE YEAR 2005-06**

Para No. 1 (Audit Memo No.-18 Dated-11-01-05)

PARA-1

Sub: Payment made for Rs. 26,24,540/- without completing codel formalities for the work - Improvement of Nelson Mandela Marg, Road No. 17.

SII: Providing Street Lighting.

Agreement No.:- 66/EE(E)/PWDED-V/2004-05.

7th and final bill for the above work has been examined with reference is agreement M.B and estimate /NIT etc. and following observations are made:-

1. As per agreement item No.-1. 100 octagonal poles were to be erected but 128 poles has been erected. The test report was not enclosed with the 7th and final bill, which was required before making final payment to the contractor.
2. As per terms and conditions of the agreement Feeder Pillar were also to be received after having test certificate from the contractor otherwise the supply was not to be accepted, but the supply has been accepted without the required Type Test Certificate from CPRI for 31 MVA. No test report was enclosed with the bill neither the same was shown to the audit on demand for the same.
3. The contractor has to obtain and furnish test certificate in respect of all supplies of steel but the same was not enclosed with the bill.
4. Test report of luminaries was also not enclosed with the bill.
5. Price of extra items (General condition No. 30)- Extra items work has been got done for Rs. 30,27,717/-. As per agreement to determine the rates of items consideration to the analysis of the rate submitted by contractor and market rates has to be taken into consideration but no detail is enclosed with the bill. Approval of rates by the competent authority has not been shown to the audit. This needs elucidation.

It is apparent that the payment has been made to the contractor in violation of the stipulated terms and condition of the agreement whereby payment should not have been made without complete production of Test Certificate. There is possibility of sub-standard supply by the contractor in the absence of requisite Test Certificate.

2
Para No. 2 (Audit Memo No.-13 Dated-08-01-07).

(5)
PARA-2

68/C

Sub: Unauthorized expenditure of Rs. 47,754/- made on the work- Improvement of Nelson Mandela Marg C Road No. 17) New Delhi.

Ref:- Agreement No. 27/EE(E)/PWD-Div.-V/2005-06.
Ref:- Agreement No. 66/EE(E)/PWD-Div.-V/2004-05.

It has been observed that temporary light was provided on the above road vide agreement under reference. As per agreement time allowed for temporary light was 35 days from the date of start of work. The work was started on 08-09-2005 but temporary light was provided upto 31-12-05 without the sanction of the competent authority.

In this connection it is pointed out that Administrative approval, Technical sanction, expenditure sanction has not been obtained for the entire work. The extension of time has also not been taken from the competent authority. Therefore, expenditure made on this work for Rs. 47,754/- is to be treated as unauthorized expenditure.

In this connection it has also been observed that Administrative approval and expenditure sanction was accorded by the Govt. of Delhi for providing permanent light vide letter No. F8(SFC)/R&B/21/91/2000/PWD/22/888-897 dt. 01-02-01 for Rs. 1,21,08,700/- but detailed expenditure was approved by the Chief Engineer vide letter No. 23/25/SF/PA/1/427 dt. 27-10-04. The estimate was approved after a lapse of 3 year and 8 months. The reasons may be intimated to the Audit. There was no provision of providing temporary light in the estimate. The tender for permanent light was called on 23-10-04. The work for permanent light was started on 22-10-05 which was to be completed in four months but the work was actually completed on 23-02-2006. This needs elucidation.

The reason for providing temporary light during the work-in-progress for permanent light upto 31-12-05 may be intimated.

Para No. 3 (Audit Memo No.-11 Dated-21-12-06).

Sub: Unauthorized expenditure of Rs. 72000/- made for the work-maintenance of electrical installation & fans pump set operational of DG set at Security Police Line Vinay Marg.

Overpayment made of Rs.541/- recovery thereof.

Agreement No. 85/EE/PWD/ED-V/2004-05.

Estimated Cost - Rs. 223224/-

Tendered Cost - Rs. 216000/-

Time Allowed - One Year.

Overpayment - Rs. 541/-

The 4th & final bill of above noted work has been examined with reference to Agreement, MB & Estimate etc. & the following observations are made:-

1. Services of Wireman and Khalasi were provided through M/s Verson Enterprises for the above noted work for one year for the period 15-09-04 to 14-09-05 @ Rs. 18000/- per month but the work was actually completed 15-01-06. It has been observed that extension of time for the period 15-09-05 to 15-01-06 has not been obtained from the competent authority. As per Agreement clause 5 of the Agreement, SE is Competent Authority to give fair & reasonable extension of time in this case. Therefore, unauthorized expenditure of Rs. 72000/- has been made on above noted work. The reason may be explain to audit. The unauthorized expenditure may be got regularized from the competent authority.
2. From the deviation statement it has been observed that deviation amount comes to Rs. 72270/-. Approval of Rs. 64800/- has been obtained & approval for balance amount Rs. 7470/- has not been obtained so far, which was required before making payment of 4th & final bill. The approval from competent authority for balance amount may be obtained under intimation to the audit.
3. Rs. 541/- has been overpaid to M/s Verson Enterprises which may be recovered and deposited into Govt. Account under intimation to the audit.

4
Para No. 4 (Audit Memo No.-10 Dated-20-12-06). 49
66/c

Sub: "Unauthorized expenditure of Rs. 1,45,851/- made on the work for providing temporary street light at Anuvarat Marg, New Delhi.

Agreement No. : 75/EE/PWD/Div/2004-05.
Estimated Cost : Rs. 7,48,800/-
Tender Amount : Rs. 3,12,000/-
Date of start : 08-03-2005
Stipulated date of completion : 05-07-2005
Actual date of completion : 08-03-2006

The 7th and final bill of above noted work has been examined with reference to Agreement, Estimate & M. B etc. and the following observations are made:

As per estimate/ NIT 130 poles per day and 260 light fittings per day were required to be provided for 120 days during the period 08-03-2005 to 05-07-2005 but initially 36 poles and 61 fitting of light were provided and later on poles were raised to 77 and 105 fitting were provided. There is huge difference in estimate quantity and quantity actually provided at site. This needs elucidation.

From MB No. 1060 it has been observed that hire charges of poles and light fittings were paid for 16/05/2005 to 22/06/2005 in the 3rd running bill but while paying the 4th RIA bill for the period 01-07-2005 to 31-07-2005, payment of 19 poles for the period 16-05-2005 to 30-06-2005 @ Rs. 6/- per pole without light fittings amounting to Rs. 5244/- has also been paid. The reason for not showing the payment of 19 poles in the 3rd RIA bill alongwith justification of the same may be intimated.

The period of completion of work was 120 days from 08-03-2005 to 05-07-2005 as per agreement but the work was actually completed on 08-03-2006. The sanction for extension of time has not been obtained from the competent authority. Therefore, unauthorized expenditure of Rs. 1,45,851/- has been made. The sanction for extension of time may be obtained and unauthorized expenditure for Rs. 1,45,851/- may be got regularized from the competent authority under intimation to the Audit.

Para No. 5 (Audit Memo No.-17 Dated-11-01-07)

Sub: Payment of Rs. 31,50,200/- without completing codel formalities made for the work-widening of Aruna Asaf Ali Road No. 16 (from 2 lanes, 4 lanes to 6 lane4s 1lc construction of foot path drain and extension of culverts etc. RD 0 to 4640).

SH: Providing street lighting.

Ref:- Agreement No. 69/EE/Divn.-V/2004-05.

5th and final bill of the above noted work has been examined with reference to agreement, M.B and estimate etc. and following observations are made.

Feeder Pillar

As per terms and conditions given in the agreement at Sr. No. 24 Central Panel Fabricated from the vender having type test certificate from CPRI for 31 MVA short circuit rating upto 400 amp for cubical panels were to be received by the Deptt. with the type test certificate produced by the contractor failing which feeder pillar were not be accepted but the feeder pillar has been accepted without obtaining the type test certificate from the contractor which is against the clause 24 of the agreement.

Octagonal Poles (Item No. 25 of the agreement)

As per agreement 145 octagonal poles were to be erected but 173 poles has been get erected. The test report for 145 poles has been enclosed with the final bill. Test report for 28 octagonal poles is not available. The reasons for the same may be intimated to audit.

Pricing of Extra Items (General condition No. 30)

Extra items work for Rs. 42,93,493/- has been got done by the Division. As per agreement to determine the rates of items consideration to the analysis of the rates submitted by the contractor and market rates has to be taken into consideration but no detail is enclosed with the bill. Approval of rates by the competent authority has not been shown to the audit. This needs elucidation.

Para No. 6 (Audit Memo No.-5 Date-09-01-07)

PARA-6

Sub: Short Recovery of Income Tax (5 case).

During the calculation of Income Tax with reference to relevant records, it has come to notice that DDO has given the exemption under section 10(13A) of H.R.A without verifying the genuineness of rent receipt. As per Income Tax Act, before allowing the exemption under section 10(13) A. it is mandatory on the part of the DDO to verify the genuineness of the rent receipt and a certificate to this effect is to be recorded on the rent receipt. In addition, in the following cases exemption / rebate allowed is incorrect resulting short recovery of Income Tax. However reasons for short recovery of Income Tax has been mentioned below against each case.

1. Sh. M.L Nirankari, JE

Total Taxable Income-	3,24,847/-	
Less amount donated for-	-	
Charitable Purpose-	3,24,847/-	
Less Deduction U/s 80-	<u>1,00,000/-</u>	
	2,24,847/-	or say
	<u>2,24,850/-</u>	
Total Tax on Income-	19970/-	
Plus Education cess @ 2%-	<u>399/-</u>	
Tax Payable	20,369/-	
Tax already paid-	<u>18727/-</u>	
Tax get to be recovered-	<u>1642/-</u>	

(Note:- DDO is not empowered to give rebate for donation to charitable trust).

- Sh. Satish Kumar, JE

Total Taxable Income-	2,71,484/-	
Less exemption u/s 10(13)A -	<u>33,921/-</u>	
	2,37,563/-	
Less Deduction U/s 80C & 80G-	<u>1,00,375/-</u>	
	1,37,188/-	or say 1,37,190/-
Total Tax on Income-	3719/-	
Plus Education cess @ 2%-	<u>74/-</u>	
Tax Payable	3793/-	
Tax already paid-	<u>3418/-</u>	
Tax get to be recovered-	<u>375/-</u>	

(Not:- Amount of B.P + D.P + D.A of arrear bill was not taken into A/c while computing exemption U/s 10(13) A).

1. Sh. Suresh Chand, JE (E)

Total Taxable Income-	1,65,204/-
Less exemption u/s 10(13)A -	<u>23,244/-</u>
	1,41,960/-
Less Deduction U/s 80-	<u>39665/-</u>
	1,02,305/-
Total Tax on Income-	231/-
Plus Education cess @ 2%-	<u>4/-</u>
Tax Payable	235/-
Tax already paid-	<u>17/-</u>
Tax get to be recovered-	<u>218/-</u>

(Not:- DA was not taken into A/c while computing exemption U/s 10(13)A).

2. Sh. C.L Gupta, UDC

Total Taxable Income-	163532/-
Less exemption u/s 10(13)A -	<u>23400/-</u>
	140132/-
Less Deduction U/s 80-	<u>38655/-</u>
	101477/-
Total Tax on Income-	148/-
Plus Education cess @ 2%-	<u>3/-</u>
Tax Payable	151/-
Tax already paid-	<u>NIL</u>
Tax get to be recovered-	<u>151/-</u>

(Note:- DA was not taken into A/c while computing exemption U/s 10(13)A).

3. Sh. Dalip Singh, L/O

Total Taxable Income-	133130/-
Less exemption u/s 10(13)A -	<u>14330/-</u>
	118800/-
Less Deduction U/s 80-	<u>12180/-</u>
	106620/-
Total Tax on Income-	662/-
Plus Education cess @ 2%-	<u>13/-</u>
Tax Payable	675/-
Tax already paid-	<u>662/-</u>
Tax get to be recovered-	<u>13/-</u>

(Note:- Arrear of DA was not taken into A/c while computing exemption U/s 10(13)A).

Recovery of the above official be effected under intimation to audit.

Para No. 7 (Audit Memo No.-12 Dated-04-01-07).

Sub: Material at site account.

During the course of scrutiny of material at site account record produced to audit, following observations have been made:-

4. Parliament Street Sub-Division-II(2005-06):-

a) It has been observed that while carrying forward the balances to the next register, closing balances have been reduced to nil, which is not in order. E.g. Page No.-2, Choke 40 W
432 Chokes has been shown as issued on 01-04-06. and balance has been reduced to nil, which gives the impressions that there is no stock in the store, whereas the actual balance should have been shown in the current register and the same should be carried forward to the next register as opening balance. Other similar mistakes committed in the other items may be reviewed at own level. Necessary corrections may be carried out and compliance may be shown to audit.

b) Material meant for a work in a sub-division has also been shown as issued to a JE of another sub-division. Whether this has been issued on the basis of loan or it has been issued to another sub-division for use in that division with the approval of competent authority. This needs clarifications. Some of the instances have been quoted below:-

Page No.-14, 6 Amp. P/T Switch, dt. 05-08-05.
300 Nos. issued to Mr. Damodar JE (E) sub-division-I.
Dated 18-01-06 .
480 Nos. issued to Mr S.B. Chhabra, JE (E) sub-division-I

5. High Court Sub-Division-III

Page counting certificate has not been recorded in the MAS and Task Register.

FIRST AUDIT

PART-3 N/A
PART-D DOCUMENT REPORT

(43)

6/11

Para (Memo No. 19)

PARA-17 Para no 8

Sub: - Unrealistic estimates in works conducted by the division

- | | |
|--|----------------------|
| 1. Maintenance of EI & Equipments installed at Vikas Bhawan, N.D. (wiring, rewiring & replacement of Electrical accessories at various blocks) | |
| 2. Agency | M/s Vivek Associates |
| 3. Agreement No. | 32 |
| 4. Estimated Cost | Rs. 5,83,052/- |
| 5. Tender Amount | Rs. 8,30,430/- |
| 6. Actual payment made | Rs. 16,98,051/- |
| 7. Date of start of work | 01.01.2008. |
| 8. Date of completion | 31.12.2008. |
| 9. Actual date of completion | 02.07.2008. |

The work for maintenance of EI & equipments etc. at various blocks in Vikas Bhawan, New Delhi was awarded to M/s Vivek Associates at a tendered amount of Rs. 830430/- against the estimated cost of Rs. 583052 - i.e. 42.43% above the estimated cost.

As per CPWD manual section 23.1.1 and as per provisions of clause 12.2 of GCC in case of agreement items, substituted item etc. which exceeds the limit stipulated in Schedule F of the contract revised technical sanction should be obtained by the competent authority. But while going through the work file it has been noticed that a lot of difference is there in amount mentioned in schedule F and as per final bill. (Annexure A enclosed). The necessary revised technical sanction for the same may be shown to audit.

As per CPWD work manual section 23.2.3 prior sanction of the competent authority is must for using extra/substituted items by the authority that accorded the technical sanction. In this work no technical sanction has been accorded by the competent authority. The detail of the extra items substituted items used one attached where no approval from the competent authority has been taken. (Annexure B)

Further it has also been noticed that the work given to the firm was of wiring, rewiring and replacement of electrical accessories, if so then the stock of previous wire electrical accessories etc. if entered is dismantle register and stock register or if sold then the proceeds of the sale may be shown to audit along with TR-5 challan.

ANNEXURE A

Difference in rates as per Agreement and as per Final Bill

S.N	Specification	Qty.	Tendered Amount	Qty.	Final Amount	Deviation
1.	Rewiring for light/fanpt with 1.5 sq.mm FRPVC insulated copper conductor	200 pts.	56000.-	219 pts.	61320.00	9.5%
2.	Wiring of light point/fan point/exhaust fan/conductor single core cable etc earthing the point with 1.5 sq. mm FRPVC insulated copper conductor single core cable etc.	80 pts.	68000.-	80 pts.	74800.00	10%
3.	Wiring for light /fan etc recessed steel conduit with modular type switch etc.	40 pts.	36000.-	90 pts.	81000.00	125%
4.	S/D following sizes of FRPVC insulated copper conductor S/C cable in existing surface recessed steel					
	a) 3 X 1.5 sq.mm	300 mtr.	165000.-	550.45 mtr.	30274.75	83.48%
	b) 6 X 1.5 sq.mm	200 mtr.	18000.-	5	5	30.55%
	c) 3 X 4 sq.mm	200 mtr.	28500.-	261.10 mtr.	23499.00	174.86%
	d) 6 X 4 sq.mm	300 mtr.	51000.-	824.60 mtr.	0	176.43%
	e) 3 X 6 sq.mm	300 mtr.	34000.-	824.60 mtr.	78337.00	181.75%
		300 mtr.		829.30 mtr.	140981.00	
		250 mtr.		704.40 mtr.	95798.40	
		100 mtr.			0	
5.	Supplying fixing 400 mm sweep AC wall fan with speed Regulator on surface of wall i.e connection inter connection texting commission etc.	10 Nos.	20500.-	20 Nos.	59450.00	190%

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EXTRA ITEM STATEMENT NO. 01

(41)

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- MOEI & equipment installed at Vikas Bhawan, New Delhi.
 (a) MOEI & fans at Vikas Bhawan, New Delhi.

(SH:- Wiring, wiring & replacement of electrical accessories at Various Block)
 Ag. No. IEE (E)/ PWD EMD M - 153/07-08.

By: - Vivek Associates

No.	Description of item	Qty.	Rate	Unit	Amount
	Making end termination with brass compression and aluminium lugs for following sizes of PVC/EPR cable sheathed XLPE aluminium conductor cable 11 KV grade as reqd.		14100	Each	14100
	(a) 4x25 sq mm		2000	Each	2000
	(b) 2x10 sq mm		2000	Each	2000
	(c) 3x5x10 sq mm		5000	Each	5000
	Supply of 4 x 14 watt Recess mounting LED light suitable to work on single phase 230 volt		24000	Each	24000
	Supply system etc. as reqd. (Eclair make)		6000		6000
	Supplying and fixing sizes of steel conduit along with the accessories in surface /recess i/c painting in case of surface conduit or cutting the wall and making good the same in case of recess conduit as reqd.		9300	Each	9300
	(a) 20 mm				
	Total				40000
	Say Rs.				40000

(Signature)
 Date: _____

EXTRA ITEM STATEMENT No. 02

(b) MOEI & equipment installed at Vikas Bhawan, New Delhi.
 (SI) - Wiring, wiring & replacement of electrical accessories at Various Block.)

Sl. No. Item (EP/PSD/EMD/IA - 153/07-08)

Vivek Associates

Sl. No.	Description of item	Rate	Unit	Amount
1	Slaying and fixing of one no. PVC insulated and sheathed copper conductor armoured cable of size 4 x 25 sq mm on surface as per reqt.		17700	17700.00
2	Slaying and fixing of one no. PVC insulated and sheathed copper conductor armoured cable of size 2 x 10 sq mm on surface as per reqt.		21000	21000.00
3	Slaying and fixing of one no. PVC insulated and sheathed copper conductor armoured cable of size 3 x 6 sq mm on surface as per reqt.		17400	17400.00
4	Providing and fixing 6 SWG dia. GI Wire on wall or in recess for loop earthing along with surface/recess, conduit/ sub main, etc. as per reqt.		52400	52400.00
5	GI Earthing complete with 3 floor suitable to work on single phase 240V supply system etc. as per reqt. (Bajaj make) if available.		14800	14800.00
6	Slaying and fixing of 2 x 1/2" dia. copper bar, neutral, steel sheet, M.P. earthing on surface / recess, complete with loop earthing bar, earth bar, etc. as per reqt. acrylic cover for the GI Earthing, and interconnections including painting.		24950	24950.00

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Signature of the contractor

Signature of the client

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Para- 2 (Memo No-26)

~~PARA-19~~

Para No 09

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57/c

Subject: Deviation in works.

During the course of test check of the work files in respect of Electric Division-9, M-153, PWD department, MSO department, New Delhi for the year 2007-2008, it has been noticed that the estimates are not being prepared realistically resulting in huge deviation in works.

As per CPWD manual Vol-II, clause 25(2) and 25(3) deviation from the agreed quantity of work should be avoided. Detailed estimates should be based on adequate plans and designs and authority according technical sanction should satisfy itself that the proposals are structurally sound and estimated are based on adequate data.

A list of work files showing deviation is enclosed which reflects violation of above mentioned rule/Clause. No revised technical sanction available on record, the same may be shown to audit.

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ANNEXURE

S.N o.	Name of the work	Agreeme nt No/Year	Agency	Estimated Cost	Tender Cost	Total	Dev.
1.	Renovation of first floor of P.G.Cell. M- Block,Vikas Bhawan, New Delhi.	43- 15.02.08	M/S Sona Engineers	436289 -	500688 -	923297/-	84.40%
2	Maintenance of EI & equipments installed at Vikas Bhawan, New Delhi.	32- 01.01.08	M/S Vivek Associates	583052/-	830430 -	1698051/-	104.47%
3	Renovation of office of forest department 'A' Block, Vikas Bhawan, N.D.	28- 11.12.07	M/S Sona Engineers	188215 -	223296 -	371508/-	66.37%
	RMO wet risers system fire alarm,PA system at Vikas Bhawan,N.D.	11- 16.05.07	M/S Fire Triangle	159972 -	198000/-	328832/-	66%
	Maintenance of EI and equipments installed at Vikas Bhawan,N.D.	38- 27.01.08	M/S Vivek Associates	171928 -	203329 -	323080/-	58.89%
	Renovation of SA-II office, 4 th floor, MSO Building.	10- 10.05.07	M/S Vivek Associates	114844 -	167985 -	254237/-	51.34%

7	N.D. MOEI & fans at MSO Building	15- 21.07.07	M/S Vivek Associates	111344 - 145430 -	229319/-	57.68%
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Para (13) Memo No. 24

~~PARA-13~~

~~Para-10~~

Sub:- Replacement of Existing 800 KVA oil type Transformer with 1250 KVA dry type transformer (CRT) at V. Kas Bhawan, New Delhi.

During the scrutiny of agreement file related to above said work i.e replacement of existing 800 KVA oil type transformer it has been found that the division had given the agreement regarding the work of replacement to M/s S.K Enterprises at a tendered amount of Rs. 4199240/- against the estimated cost of Rs. 47,85,186/- vide Agreement No. 9/2007-2008/54(483)/PWD EMD-153 dated 08.5.07.

As the division had replaced the transformer, the position of previous transformer may be explained along with relevant dismantle register and stock register as per CPWD Works Manual (Section 46.1, 46.2, 46.3 & 46.4).

Para (14) Memo No. 21

~~PARA-14~~

~~Para-11~~

Sub:- Outstanding PW Deposits amounting to Rs. 230.38 Lakhs.

Details of "Public works" deposits furnished to audit revealed that such deposits to the tune of Rs. 230.38 lakhs as on 31.03.2008 were outstanding lying with the division, the details of which are as under:-

Civil Deposits Security Deposits (Part-II)	Rs. 1,83,65,501/-
Civil Deposits Public work (Part-III)	Rs. 15,33,122/-
Civil Deposits other Deposits (Part-V)	Rs. 31,39,052/-
Total	Rs. 2,30,38,275/-

Settled and
Taken ahead
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180-5

The division, however, did not maintain year wise details of the above deposits in the absence of which the pendency of the outstanding was not ascertained

As per codal requirements, the Divisional officers should keep a close watch over delays in the refund of security deposits to contractors & for this purpose they should periodically review the register of security deposits.

It is therefore, emphasized that year wise details of the above deposits be ascertained and unclaimed deposits of more than three years identified & credited to Govt. Account.

Vigorous efforts may also be made to clear or at least minimize the huge outstanding amount under intimation to audit

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Para-2 (Memo No-18)

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Para-16

Para-11
~~Para-16~~

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Sy/c

Subject: Irregular expenditure for Motor Lorry Drivers.

During the course of audit of the office of the Executive Engineers (E), M-153, PWD department New Delhi for the period 2007-2008 it has been observed that 3 motor Lorry drivers are in position against 1 sanctioned post. Hence 2 motor lorry drivers are drawing pay and allowances in excess, which is irregular.

Necessary action may be taken to regularize the posts of Motor Lorry Drivers by the competent authority or they may be transferred to other divisions as per requirement and availability of posts.

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Para-08 (Memo No.-06)

Para-17

Para-12
~~Para-17~~

Subject: Savings under Non-Plan Head.

As per the information furnished by the Executive Engineer (E), PWD FMD, M-153, M.S.O Bldg., New Delhi regarding budget allotted and expenditure incurred during the financial year 2007-08 under the Non-Plan head it is observed that there is a saving as detailed below:

Sr. No.	Head of Account Plan	Budget allocated	Expenditure incurred	Savings	Percentage
(1)	2059-Admn. (NP) B(1)(1)(2) const.	10,00,000	6,58,993	3,41,007	34.10%
(2)	4210- Medical BB5(2)(2)(1)(2) AUGC	5,00,000	3,88,403	1,11,597	22.32%
(3)	4202-Gen. Edn. BB-4(1)(2)(1) Bldg. S.S. School	9,00,000	6,56,229	2,43,771	27.09%
(4)	BB-4(2)(2)(1) Tech Edn.	5,00,000	79,216	4,20,784	84.16%
(5)	4235- Social welfare BB-9(1)(5)(1) S.W.	15,00,000	11,58,792	3,41,228	22.75%

In following cases expenditure exceeds in comparison to budget allotted :-

Head of Account	Amount
6. 2059- Admn. (NP) BBI B(1)(1)(1) M&R	6,72,73,306

Jaypal Singh
Audit Officer
11.0.09

(20) (27)

Para-11 (Memo No-25)

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Para-2D

~~Para-13~~
~~Para-20~~

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57/c

Subject:- Liveries to work charged staff.

While scrutinizing the cash vouchers for the month of June 2007(1/3) it has been observed that payment in respect of pagri has been made to work-charged staff detail of which is given below:-

A.	1.	CV-2	24/05/07	02 employees	02 x 359=Rs.718/-
	2.	CV-4	24/05/07	08 employees	08 x 359=Rs.2872/-
	3.	CV-5	24/05/07	08 employees	08 x 359=Rs.2872/-

(List enclosed) Total:- Rs.6462/-

Further scrutiny of the CV-20 dated 16/06/2007 reveals that an amount of Rs.799/- has been paid to Sh.Mithaj Lal, peon on account of payment of summer uniform. The period to which uniform has become due has not been mentioned, cash payment to the employees is irregular and not admissible, and uniforms only are required to be issued to the employees.

Since Livery register and related files have not been provided the eligibility etc. cannot be examined in detail.

As detailed above as 'A' & 'B' necessary recovery of Rs.6462/- and Rs.799/- may be made and all similar cases may be reviewed and necessary recovery effected be made under intimation to the audit.

9) 13
Para-12 (Memo No-20)

Sub: Licence Fee

During the course of audit of Pay Bill Register only on register submitted to audit for the period 2007-08 it has been observed that licence fee in respect of the following officials had been deducted look as it had been revised w.e.f. 1-7-2007.

(A)

S.No	Name of the official	Designation	Period	Revised Licence fee	Licence Fee deducted	Balance
1.	S/Sh. Rajbir Singh	P.O	1.07.07 to 29.02.08	81 x 8 = 648	80 x 8 = 640	8/-
2.	Kanchan Mal	Khallasia	DO	81 x 8 = 648	80 x 8 = 640	8/-
3.	Ashok Kumar	DO	141 x 8 = 1152	143 x 8 = 1144	8/-
4.	Laxman Singh	W/M.	DO	141 x 8 = 1152	104 x 8 = 832	32/-
5.	Mukesh Chand Pant	Khallasia	DO	65 x 8 = 520	63 x 8 = 504	16/-
	Total					360.00

Action may be taken to recover the balance amount Rs. 360 - as stated above and prescribed column i/e Govt. residence occupied rate of licence fee occupation date/vacation date etc. may be filled up.

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Para No-13
(Memo No-1)

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Para-22

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Para-15

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Sub: Non Production of record.

The Following records have not been produced. By the divisions Sub-Division:

- 1 Liveries Register and its purchase file
- 2 Stamp accounts register
- 3 Security Deposit Register and Performance guarantee Register
- 4 All purchase files.
- 5 Property Register
- 6 Consumable and Non consumable and stock register and its related files
- 7 Record related to A/C's
- 8 PBR of 3 Sub-Division nos. 1531, 1532 and 1534
- 9 Log book, History Sheets, petrol Coupon Books and all related files of Govt. and Pvt. Hired Vehicles
- 10 Contractor Ledger
- 11 Permanent advance register
- 12 Conveyance and movement register
- 13 Dismental register
- 14 T&P register of Sub-Division 1531, 1532, 1533
- 15 Spouse information of all employes (153)
- 16 Expenditure control register
- 17 Medical Reimbursement register

(Harminder Singh)
Sr. AO IAO-18

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TEST AUDIT NOTE

(Audit Memo No.-6 Dated-18-12-06).

1

T-1

Sub: Service Book.

During the course of scrutiny of Service Book, produced to audit, following shorting have been noticed:-

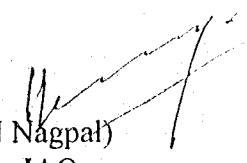
1. GPF A/c number assigned to the employee should be written in Red ink on the top right corner of the first page of the Service Book, which was not found recorded in most of the cases produced to audit. (List enclosed).
2. Re attestation of Service Book first page should be done after every five years, which has not been found done in all the cases produced to audit as per (List enclosed).
3. Police verification certificate was not found recorded in the service book of Sh. Ishwar Singh, Wireman.
4. Photograph of the employee should be pasted on the first page of the service book, which was not found in the following cases:-
 - a. Sh. Shyam Singh, Driver.
 - b. Sh. Tej Bahadur, Driver.
 - c. Sh. Ishwar Singh, Wireman.
 - d. Sh. Himmat Singh, Wireman.
 - e. Sh. Mahak Singh, Wireman.
 - f. Sh. Cokhe Lal, Wireman.
 - g. Sh. Rohtash Kumar, Peon.
 - h. Sh. Anil Kumar, Peon.
 - i. Sh. Om Wati, Sweeper.
 - j. Sh. Chman Lal, UDC.
 - k. Sh. Suresh Chand, H.C.
 - l. Sh. Ram Chander, LDC.
 - m. Sh. Narender Kumar, A.E .
5. Service Verification Certificate has not been recorded up to date in the service book in respect of following employees:-
 - a) Sh. Ramji Lal, Khallasi.
 - b) Sh. Om Prakash, Khallasi.

- (15)
- (31)
- (18) 49/c
- (21)
- c) Sh. Tarun Guha, Khallasi.
 - d) Sh. Ashok Kumar, Driver.
 - e) Sh. Kali Charan, Wireman.
 - f) Sh. Mahak Singh, Wireman.
 - g) Sh. Chokhe Lal, Wireman.
 - h) Sh. Dalip Singh, Lift Operator.

6. Nomination forms i.e. DCRG, family pension, details of family, UTGEIS etc. have not been found pasted in the service books of following employees:-

- a. Sh. Lekh Ram, Khallasi.
- b. Sh. Raj Pal, Driver.
- c. Sh. Kali Charan, Wireman.
- d. Sh. Raj Kumar, Lift Operator.
- e. Sh. Dalip Kumar, Lift Operator.
- f. Sh. Pramod Kumar, A.E.
- g. Sh. Narender Kumar, A.E.

Necessary corrections in this regard may be carried out under intimation to audit. Other similar mistakes may be reviewed at your own level.


(H.N Nagpal)
Sr. IAO
Party No.-VIII

The Executive Engineer (E)
PWD ED-V MSO Bldg.
New Delhi.

(2)
TAN-II (Memo No. 11)

24
T-2

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481C

Sub: - Verification of remittance.

Following remittances in respect of the office of Executive Engineer (E), EMD M-153 (NCTD) may be verified:-

Sr. No.	Amount (Rs.)	Date of Deposit
1	30977	15-06-07
2	24960	28-06-07
3	11037	2-07-07
4	200000	20-7-07
5	588888	20-7-07
6	42622	21-8-07
7	204448	28-8-07
8	185745	10-9-07
9	51969	25-9-07
10	45472	15-10-07
11	832519 ³	18-10-07
12	1354076	18-10-07
13	42238	15-11-07
14	47320	29-11-07
15	117688	11-12-07
16	77833	24-12-07
17	76500	8-1-2008
18	2083272	31-1-08
19	6619208	2-2-08
20	1489943	27-2-08
21	50291	07-03-2008
22	1862001	27-03-2008

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T-3
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2/1/19
471C

Subject: Irregularities in Tender Opening Register

During the scrutiny of Tender Opening register pertaining to Electric Division-9 (M-153-154), PWD Department, MSO Building it is seen that the division is not following the procedure as mentioned in CPWD manual section 18.5 regarding refund of earnest money. While going through the Tender opening register it is seen that the amount taken received by the division as earnest money by the contractors are not timely refunded to unsuccessful contractors. As per the CPWD manual section 18.5 the Executive Engineer should periodically review the Tender Opening Register to ensure that the earnest money is refunded in time. In the following cases the amount have not been refunded.

S. No.	Name of the work	Tender received	Earnest Money	Amount released
1	RMO intercom system installed at various block A&U Tibbia College, Karol Bagh.	8	2240	No.
2	RMO DG. Sets 320 KVA installed at A & U Tibbia College, Karol Bagh	7	4320	No.
3	RMO wet riser system & Alliz Accessories viz Hydrant boxes etc for Bikrikar Bhawan, N.D.	0	9829	No.
4	RMO DG Set 62.5 KVA installed at FFC Jhandewalan, N.D.	8	2603	No.
5	MOEI & fans at MSO Building N.D.	5	2227	No.
6	Compound light & intercom system at MSO Bldg., N.D.	9	6867	No.
7	Renovation of 3 rd and 4 th floor in PCR Complex.	9	3855	No.
8	RMO DG. Sets 62.5 KVA installed at FFC Jhandewalan Karol Bagh, N.D.	5	2603	No.
9	RMO intercom system installed at various blocks A & U Tibbia College, Karol Bagh N.D.	5	2240	No.
10	AMC for 150 KVA capacity servo voltage stabilizer installed at MSO Bldg., N.D.	4	2520	No.

Reasons for not releasing the earnest money to unsuccessful contractors by the divisional accountant is time may be given and the Tender opening register be maintained as per CPWD work manual.

(u)
TAN- (Memo No. 10)

Sub:- Security Bond not furnished by the Cashier

As per Rule 275 of G.R every Govt. Servant who actually handles cash is required to be furnished security & to execute a security bond setting forth the conditions under which Govt. will hold the security & may ultimate refund or appropriate it. But during the course of audit of the period 2007-08, it was found that the cashier of the office of the Executive Engineer(E), PWD EMD M-153, M.S.O Bldg., New Delhi, who was entrusted with the custody of cash had not furnished the Security Bond as required under G.F.R

Head of office may get the security bond executed by the cashier immediately to safe guard the Govt. money, under intimation to audit.

5
TAN-7(Memo No. 11)

Sub: - Scrutiny of Service Books of work charged staff

During the course of scrutiny of Service Books of work charged staff. In some cases discrepancies as pointed out below have been found.

- (1) Kanchan Mal, Khallasi (D.O Appt. 27.4.70)
The official has rendered 38¹/₂ year of Service till today his qualifying service has not been got verified from concerned P.A.O. His leave account has not been updated since 30.06.2001. Nomination forms for death - cum gratuity, GPF CGEIS and family details has not been found in this service book.
- (2) Sh. Kuldeep Singh Khallasi
No Nomination form in this respect of death - cum - gratuity. CGEIS has been found in this service book. His leave account has been updated only upto 31.12.1996
- (3) Smt. Munesh Khallasi (D.O Appt. 1.9.94)
Service not verified after 30.9.2006, leave account not updated, no nomination death - cum - gratuity, CGEIS and GPF found in her service book.
- (4) Sh. Juber Ahmed Taar Mistri (D.O Appt. 26.1.93)
Leave account not updated nomination form for gratuity and GPF not found
- (5) Sh. Jagdish Khallasi (D.O Appt. 30.7.74)
He was bounded on 30.7.74, he has rendered more than 34 years of service but the same has not be gone verified from concerned P.A.O. his leave account has not been updated. Nomination in respect of death - cum - gratuity, has not been found in this service book.

Time and again it has been requested to submit attendance registers /personal files of the work charge staff but the same has not been submitted, in this absence of which correctness of the leave account etc. can't be examined. As pointed out above similar cases may be rewired and needful done. This service books submitted to the audit have actually been examined

6
TAN-8(Memo No- 12)

Sub. Audit of Cash Book

During the course of audit of cash-book (CPW A-1), Receipt (GAR-6), & Challan (GAR-07) Register of sale of tender forms etc for the period 2007-08 of the office of Executive Engineer (E), EMD-153 MSO Bldg., New Delhi, following irregularities were noticed:-

- (1) Receipt, cash as well as cheques should be submitted in bank immediately but in following case delay occur.

Sr. No.	GAR-6 Number	Date	Amount(Rs.)	Date of deposit
1	13	4/06/07	1463	15/06/07
2	14	4/06/07	1393	15/06/07
3	15	4/06/07	2520	15/06/07
4	22	15/06/07	1874	20/06/07
5	23	15/06/07	10,000	20/06/07
6	24	15/06/07	10,000	20/06/07
7	26	21/06/07	2000	27/06/07
8	27	21/06/07	2000	27/06/07
9	28	21/06/07	1935	27/06/07
10	65	1/08/07	4326	10/08/07
11	4	7/09/07	5292	15/09/08
12	90	3/12/07	1809	7/12/08
13	91	3/12/07	1809	7/12/08
14	23	20/12/07	2800	28/12/08
15	48	14/01/08	1869	30/01/08
16	53	21/01/08	2342	30/01/08
17	14	18/03/08	7200	25/03/08
18	74	12/02/08	2900	28/02/08
19	91	3/03/08	1968	7/03/08
20	100	13/03/08	1832	15/03/08

29 25 (A) 43k

D) While depositing challan in payment side of cash book G.A.R.-6 number should be recorded in Col No 7 so that it could be linked accordingly. Some cases are as under:-

S.No.	Cash Book/Page No.	Dated	Amount
1.	Page-18	25.9.07	51969 -
2.	Page-70	15.10.07	45472 -
3.	Page-183	23.11.07	18036 -
4.	Page-35	7.12.07	42649 -
5.	Page-108	5.01.08	24454 -
6.	Page-47	23.02.08	55418 -
7.	Page-114	25.03.08	45450 -

III) In above cases lump sum have been deposited vide challans but detail not mentioned of each & every receipt according to G.A.R.-6.

IV) In following cases cash/cheques have been received but G.A.R.-6 not produced to audit.

G.A.R.-6 Number	Cash Book /Page No.	Dated	Amount
89	Page-25	3.04.07	3200 -
90	Page-25	3.04.07	427 -
91	Page-25	3.04.07	1879 -
92	Page-26	7.04.07	3960 -
93.	Page-28	11.04.07	1830 -
94	Page-34	18.04.07	3810 -
95	Page-36	23.04.07	32748 -
96	Page-46	7.05.07	1440 -
97	Page-46	7.05.07	917 -
98	Page-46	9.05.07	4320 -
99	Page-46	9.05.07	9829 -
100	Page-47	9.05.07	10,000 -

(V) In following cases cheque/cash deposited but challan not produced or detail not mentioned in challans:-

S.No.	Cash Book/Page No.	Dated	Amount	Remarks
1.	Page-25	4.04.07	3079 -	Cash
2.	Page-25	4.04.07	427 -	Cheque
3.	Page-30	13.04.07	3960 -	Cheque
4.	Page-30	13.04.07	10 -	Cheque
5.	Page-31	16.04.07	6630 -	Cheque
6.	Page-38	25.04.07	15110 -	Cash
7.	Page-46	09.05.07	917 -	Cash

(1)
TAN-6(Memo No. 13)

Sub: - Incurring irregular Expenditure excess of allotment Monthly account for March 2008

On scrutiny the monthly account for the month of March 2008, it has been observed that as against the allotment of Rs. 89,46,000/- under Head Minors works M&R (EPD. M-154) an expenditure of Rs. 91,44,248/- has been incurred, which is a serious lapse on the part of the department and needs clarification. Necessary clarification in this regard may be given and action taken in this regard may be intimated to the audit.

(8)
TAN-7(Memo No. 23)

While scrutinize the vouchers, it has been observed that following payments have been made to Kendriya Bhandar on account of purchase:

1.	Cheque No. 293003	2/08	Rs. 39,880 -
2.	293004	2/08	Rs. 10104 -(A)
3.	263006	20.2.08	Rs. 44883 -
4.	293011	23.2.08	Rs. 15808 -
5.	293021	5.3.08	Rs. 15580 -
6.	293031	19.3.08	Rs. 64796 -
7.	234029	10.7.07	Rs. 20071 -
8.	234055	7.8.07	Rs. 22139 -
9.	234058	16.8.07	Rs. 31179 -
10.	2340073	23.8.07	Rs. 25662 -
11.	2340082	31.8.07	Rs. 25368 -
12.	2340085	12.9.07	Rs. 10418 -(A)
13.	2380014	4.10.07	Rs. 21516 -
14.	2380020	11.10.07	Rs. 52448 -
15.	2380022	12.10.07	Rs. 16223 -
16.	2380061	23.11.07	Rs. 3124 -(A)
17.	2380063	5/12.07	Rs. 53280 -
18.	2380077	7.1.08	Rs. 25314 -
19.	23 80078	7.1.08	Rs. 35758,-
20.	2380053	15.1.08	Rs. 9233 -(A)
21.	2380084	15.1.08	Rs. 23400 -
22.	2380096	13.2.08	Rs. 23835 -

On scrutiny of the vouchers, it has been observed that vouchers marked as 'A' above are less than Rs. 15,000/- and as per GFR 145, necessary certificate has not given on bills & perusal of these vouchers indicates that necessary certificates under GFR-146 has not been given. Needful may be done under intimation to audit

TAN-8(Memo No. 27)

Sub: - L.T.C. Bills

On scrutiny of the cash vouchers it has been observed that L.T.C advance has been given to the following employees but no entry exist in the L.T.C register submitted to the audit.

1. Sh. Raj Kumar Singh	Khallasi	Rs. 3078 -
2. Sh. Gurudhan Singh	P.O.	Rs. 1872 -
3. Sh. Arvind Prasad	Khallasi	Rs. 3013 -
4. Sh. Suresh Singh	Khallasi	Rs. 3042 -

Further vide CV88 of September 2007 L.T.C bills have been passed in respect of following employees but no entry exists in the L.T.C Register.

1. Sh. Farman Mind	Khallasi	Rs. 3966 -
2. Mohd. Yusuf	Sr. Mechanic	Rs. 764 -

The position of two advance payments as detailed above made to the employees may be intimated to the audit and entries of 'A' & 'B' above may be made in the LTC register and all similar cases may be reviewed and furnished to the audit.

(HARMINDER SINGH)
Sr A / J Ac - 18

PART II
Internal Audit Report on the Accounts of o/o
Execut. Eng. Eletrical maintance Division M-153-154
MSO Bldg. I P State New Delhi ,for the period 2008-09

CURRENT REPORT

22
Para-F

~~PARA-15~~ ~~PARA-23~~

Para-16

Subject: - Unrealistic Estimates in work

Name of Work : Providing wiring for EI & Fans M.P. Hall & Sales
i/c providing installation ceiling fans and fittings in
GBSSS No. 2, Sarojini Nagar, New Delhi.

Name of Agency : M/s K.S. Engineers

Agreement No. : 63/EE/PWD EMD M-153/2008-09

Estimate Cost : Rs. 8,07,285/-
Tendered Cost : Rs. 9,85,615/-
Date of Start : 20-08-2008
Date of Completion : 19-10-2008
Actual Date of Completion : 30-05-2009
Actual Payment : Rs. 20,80,338/-

The division M-153 had awarded the above work to M/s K.S. Engineers at a tendered cost of Rs. 9,85,615/- which was 22.09% above the estimated cost of Rs. 8,07,285/-. The stipulated date of start and completion of work were 20-08-2008 and 19-10-2008 respectively.

- i) in terms of CPWD manual, if the expenditure exceeds beyond 10% of technical sanction, a revised Technical Sanction is required to be issued by the competent authority. It was however noticed that the actual expenditure of the work was 20,80,338/- as against the technical sanction of Rs. 8,07,285/-. The competent authority had not issued the revised Technical Sanction. Hence excess expenditure of Rs. 10,94,723/- was irregular.

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ii) The CPWD manual envisages that the division should not issue tender notice unless all tender documents including complete set of architectural and structural drawings as well as site free from encroachments and hindrances are available. In the aforesaid work, the work was completed on 30-05-2009 i.e. delay of 6 months from the stipulated date of completion. The delay was due to non clearance of site shown in the hindrance register. The delay was regularized by granting E.O.T. without levy of penalty by SE accepting the hindrance were attributable to the division. Reasons for non-adhering to the codal provision may please be furnished to audit.

iii) As per Section 23.1.2 of CPWD manual, no deviation in the quantity of any item should be made at site without the prior approval of competent authority. However, it was noticed that deviation of Rs. 2,95,445/- in the quantity of items in the work was done without prior approval of competent authority. Reason, may please be elucidated to audit.

iv) As per Section 23.2.3 of CPWD manual, no extra item should be executed without prior approval of the competent authority. However it was noticed that extra items of Rs. 2,89,301/- in the quantity of items of work was allowed without prior approval of the competent authority. Reason, for non-obtaining the prior approval of the competent authority may please be elucidated to audit.

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Para-27

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PARA-27

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Para-26
Para-27

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Subject: - Non-Deduction of TDS.

As per provision of Income Tax Act. The DDO is required to deduct the tax at source @ 1% from the payment made to the Advertising Agency in excess of Rs. 20,000/-.

During the test check of advertising register of the division for the period 2008-09 revealed that the division had not deducted TDS amounting to Rs. (1840 + 56) = 1896/- from the payment made to following agency.

S. No.	Name of Agency	Vr. No. & Date	Amount	TDS
1.	M/s H.T. Media	327 & 328, 26-03-09	21510.00	221/-
2.	M/s H.T. Media	106, 14-07-09	36446.00	375/-
3.	M/s H.T. Media	133, 19-11-08	21718.00	224/-
4.	M/s Times of India	378, 27-03-09	28870.00	298/-
5.	M/s Times of India	329 & 330, 26-03-09	39974.00	412/-
6.	M/s Times of India	389, 27-06-09	35533.00	366/-
Total Rs. 1896/-				

The above said amount may be recovered from the Agencies and deposit in Govt. Account under intimation to Audit.

Para-#

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~~PARA-28~~ 27

~~Para-27~~
Para-18

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371C

Subject: - Loss of Govt. Revenue

It is observed that commercial advertisements are displayed on the electrical poles situated on the roads & bridges of the PWD. The Division had entered into an agreement in march 2008 and as per clause of agreement the division will earn Rs. 1250/- p.m. for display of advertisement on both sides per electric pole for next five years. The Division has never collected the rental charges from the commercial advertiser for display of advertisements, which has resulted the loss of Govt. Revenue. Further, the Division has neither taken any action against the commercial advertisers for display of their advertisements on electrical poles for recovery of rental charges nor removal of these advertisements.

The Division may please take appropriate action and results intimated to audit.

~~Para-6~~

~~PARA-29~~ 28

~~Para-28~~

Subject: - Unserviceable vehicle Lying in the office DL-2CA-6686.

Para-19

As per G.F.R. 196 an item may be declared surplus or unserviceable if the same is not used. During the course of test audit it has been noticed that the unserviceable vehicle no. DL-2CA-6686 is lying in the office since Six Months. But it has not been declared condemned till date.

Records of other unserviceable vehicles have not been provided to Audit. H.O.O. may take an appropriate action for condemnation of unserviceable vehicle which is lying in the office & reducing the value day by day.

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Para-29
Para-30
Para-20
Subject: - Refund of EMD

During the scrutiny of EMD receipts/refund register it has been noticed that the division is not following the procedure as mentioned in CPWD manual section 18.5 regarding refund the earnest money, In the following cases it is seen that amount taken by the division as earnest money from the contractor, but the same has not been refunded to unsuccessful bidders.

S. No.	Contractor	Work	Amount
1.	M/s S.K. Engineers	RMO, fire fighting system manual fire alarm and P.A. System at FFC Jandewallan.	Rs. 5,150/-
2.	M/s Antech	Providing of power points for complete terminals, fans & equipment of defective fans, exp terms and fitting in Lodhi Road, Police Station & out.	Rs. 10,193/-
3.	M/s Daiken	Renovation of 3 rd & 4 th floor, P.C.R. Complex at MSO Bldg., New Delhi. (SH :- Pdg & laying split AC unit).	Rs. 13,806/-
4.	M/s Anptech	Maint. & Flat Instt. & equipment at VIP Residence, Tilak Marg, New Delhi.	Rs. 9,932/-
5.	M/s Anptech	Renovation & Completion of incomplete electrical work of Police Station & Staff Qtrs. At Mayapuri, New Delhi.	Rs. 9,950/-

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The above amount may be refunded to contractor.

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Para-21
Para-30
Para-31
~~Para-8~~ Non Production of Record

The following record has not been provided to audit, the same may be shown to next audit:

1. Log book of vehicle
2. Spouse information
3. GPF Broadsheet
4. Property register

M-153-154

- 6 -

Rajpal
(RAJ PAL - Manager)
11/11/14

(MS) (17) (39C)

PART III
Internal Audit Report on the Accounts of o/o
Exect. Eng. Eletrical maintance Division M-354 153/154
Old Sectt. Delhi for the period 2008-09
Mso Bldg. IP State New Delhi
Test Audit Note

(T-10)

Tan- 1

Subject: - Security bond not furnished by the cashier.

As per Rule of GFR every Govt. Servant who actually handles the cash is required to furnished security and to execute a security bond setting forth the condition under which Government will hold the security and may ultimately refund or appropriate it. But during the course of audit of PWD division -153, it founds that the cashier of the division who was entrusted with the custody had not furnished the security bond as required under GFR.

H.O.O. may get the security bond executed by the cashier immediately to safeguard the Govt. money .

Tan-2

(T-11)

Subject: - Regarding payment to the suppliers/contractors through E.C.S.

As per instruction by the C.V.C. vide their office order no. 20/04/04 that the payment shall be made to all the Suppliers/Contractor through ECS and keeping in view the above it was decided as a policy Govt. of NCT of Delhi vide order no. F.4 (39) Fin. (1&E)/2007-08/J.S./Fin./18 dated 10-01-2008 issued by the Pr. Secy. (Fin.) that all the payment to supplier/contractor etc. will be made through ECS/E.F.I./R.T.G.S./by the self drawing DDO's of PWD of Delhi Govt. through their accredited bank while the Audit of this Deptt. it has been found that above instruction have not been followed.

Tan-3

Subject: - Qualifying Service Verification.

As per the provision contained in the CCS pension Rule 32 (1) the H.O.O. in consultation with the A.O. shall verify the service rendered by a Govt. Servant, who has completed 25 years of service or within 5 years of retirement and communicate to him. But in the following cases, service has not been verified which may be verified in consultation P.A.O. concerned under intimation to Audit :

S. No.	Name	Date of Birth	Date of Joining	Date of Retirement/ Completion of 25 years
1.	Sh. Raj Bir Singh	01-01-1950	09-06-1971	31-01-2010
2.	Sh. Vikram Singh, Wireman	06-11-1959	26-12-1983	30-11-2019
3.	Sh. Ishwar Singh, Wireman	21-11-1950	01-05-1970	30-11-2010
4.	Sh. Rajveer Singh, Wireman	01-12-1950	09-06-1969	30-11-2010

Tan 4'

Subject: - Wrong fixation of pay in r/o Sh. Munna Lal, Wireman.

During the course of test check of the record for the Audit Period, it has been noticed that the pay of Sh. Munna Lal, wireman fixed wrong while giving increment. As per rule Rule 9 of CCS (R.P.) Rules & Clarification Dt. 29-01-2009, the pay of official should have been Rs 7050/- instead of Rs. 7060/- from the period 01-07-06

Recovery of excess payment amounting to Rs. 461/- from the period 01-07-2006 to 31-08-2009 may be made.

Similar other cases may also be reviewed accordingly

Tan 5

Subject: - Rush of Expenditure

During scrutiny of the record for the year 2008-09, it is noticed that Division has incurred major part of exp. at the fag end of the year which violates the provision of Rule 56 (3) of G.F.R. 2005, which stipulate that rush of exp. particularly in the closing month i.e. March of the Financial Year shall be regarded as a breach of financial year propriety & shall be avoided.

The exp. Detail during the month of 03/09 duly reconciled is given below :-

S. No.	Head of A/c	Budget Allotted 08/09	Total Exp. Upto 03/09	Exp. During 03/09	Percentage
1.	2059 Admn. (N.P.) B.1(1)(2)Constn./M-153	30,00,000/-	30,60,211/-	17,44,821/-	57%
2.	2216 BB.1(1)(1)(2)M & R M-153, M-154	85,00,000/-	74,48,015/-	34,67,770/-	46.55%
3.	4070 Other Admn. Services BB.3(1)(1) Strong Delhi Fire Service	20,00,000/-	10,93,220/-	6,20,200/-	56.73%

RajPal
(RAJ PAL MAJAO)
IAO

PART-II

**CURRENT AUDIT REPORT
(2009-14)**

Para No.1

Short Recovery of DGHS contribution

(Audit Memo No.5 dated:23.08.2010)

The inspection of PBR revealed that the DGHS contribution has been deducted short from the following 04 employees in contravention to letter No.F.25 (111)/DGEHS/140/DHS/09 dated 20.08.2010 read with 28.07.2010, as per details given below:

S. N.	Name of the Employees S/Shri / Smt.	Grade Pay Rs.	Period		Mon- ths	Deduction		
			From	To		Due	Deduc ted	Short
						Rs.	Rs.	Rs.
1	Kamal Kumar, H.C.	4600	1.11.2011	29.2.2012	4	325	225	100
2	Ashok Kumar, H.C.	4600	1.11.2011	29.2.2012	4	325	225	100
3	Rita Puri, O.S.	4600	1.7.2012	29.2.2013	8	325	225	100
4	Rajeev Kumar, LDC.	1900	1.9.2011	31.12.2011	4	125	70	55
						Total Recovery Rs.		

Hence, the short recovery of DGHS subscription amounting to Rs.1,820/- may be recovered under intimation to Audit.

Para No. 4

22

(13) 31/c
Irregularities in granting of extension of time
(Audit Memo No. 10) dated: 29.09.2013

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Para-22

Name of the work : Provision of 100 KVA UPS & 160 KVA D.G.set for Excise Deptt. Vikas Bhawan, New Delhi.

S.H.: Supplying, installation, Testing and Commissioning of 100 KVA online UPS System.

Agreement No. 1 of 2013-14, Tender Amount : 25,08,000/-

As per record provided to the Audit, the above mentioned work was awarded to M/s Labotek with stipulated date of start 10.04.2013, time allowed was one month and stipulated date of completion was 09.05.2013. But the actual date of completion was 28.6.2013 with a delay of 52 days. As per entry in the Hindrance Register, "No room/location was not decided by the Excise Department where the UPS was to be installed". Hence, the contractor M/s Labotek was given extension of time for 52 days without levy of penalty as per clause 2 of the agreement. But no letter/communication is on record from the client department i.e. Excise Department regarding non availability of room for installation of UPS for such a long period. In its absence, the extension of time allowed to the contractor and non imposition of penalty could not be vouched by the Audit. Hence, the letter of non availability of room from the client department may be shown to Audit or penalty as required under rules may be levied from M/s Labotek under intimation to Audit.

Para No. 5

23
Para 24

~~45~~ 12
Non production of Record

(Audit Memo No.1, 6, 11 dated: 18.9.2014, 24.09.2014, 7.10.2014)

(11/30/14)

T. K. S. S. S.

1. Inspection Register for the period 2009 – 14.
2. Progress Report of Work Completed / Work – in – Progress.
3. Contractor Ledger.
4. Material at Site Registers for the period 2009-2014.
5. Records/ Registers of electricity bill paid for the period 1.4.2010 to 31.3.2014 in respect of C.A.No. 100167715, 100028372, 150011417, 150008350, 150002141, 100023055, 100025261, 100027193, 500002910, 500002637.
6. The technical sanction of around 16 agreements, see Annexure – 1, wherein the expenditure has exceeded 10% of the Estimated Cost.
7. Spouse Information.

The above records/ documents were not produced for audit verification. All the relevant records may be produced at the time of next audit.

M. Ramamoorthi
(M.Ramamoorthi)
I. A. O. V

S. No.	Agreement No.	Name of the Agency	Estimated Cost (Rs.)	Gross Final Amount (Rs.)
1	08	M/s Cool Rays	4,19,194	4,69,864
2	09	M/s A.M.Cool Engineers & Consultants Pvt. Ltd.	6,42,014	7,70,915
3	18	M/s Shaka Electrical (India)	9,89,424	11,42,163
4	19	M/s Sonal Enterprises Pvt Ltd.	3,86,133	4,88,822
5	23	M/s Bhagwat Associates	1,32,794	5,27,593
6	28	M/s Shradha Electricals	7,40,285	8,45,266
7	29	M/s Samridhi Electricals	9,56,120	12,41,166
8	30	M/s Vivek Assosicates	12,11,670	17,03,636
9	31	M/s Naini Electricals	12,14,681	17,38,311
10	33	M/s Sonal Enterprises Pvt Ltd.	10,47,751	11,91,862
11	39	M/s Cool Rays	4,74,291	5,13,050
12	53	M/s Bajrang Electrical India	9,96,138	12,57,916
13	56	M/s Shradha Electricals	7,77,907	9,78,336
14	57	M/s Optimum Security Solutions Pvt. Ltd.	61,63,047	69,24,134
15	59	M/s Cool Rays	11,17,989	14,08,503
16	86	M/s Naini Electricals	5,81,658	7,07,611

C/M

TEST AUDIT NOTE

TAN NO.1

Pay Bill Register (GAR-17)

(Audit Memo No.7 dated: 25.09.2014)

During test-check, following irregularities were noticed in the PBRs

1. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in the PBR. Apart from the name, DoJ and PF No, the other details like pay-scales, designations, address, DOB, DOJ, DOS, details of loan/advances/refunds, etc were not written in the PBR for the year-2009-14.
2. **Non-verifications of totals** – Vertical-totals of the columns were also not reconciled in the PBR.
3. **Balance of advances not brought-forwarded** – Balance of advances were not brought-forwarded to the current year with its number of installments. Needful may be done and shown to audit.
4. **Abstract not filled**:- Abstract in the PBR have not been filled.

All the shortcomings may be removed and compliance may be shown at the time of next audit.

TAN NO.2

4-16

Fidelity Bond

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27/10

(Audit Memo No.4 dated: 22.09.2011)

As per Rule 275 of GFR-2005 every Government servant, whether Gazetted or non-Gazetted, who is entrusted with the custody of cash or stores shall be required to furnish security. Further, as per Rule-275(3) of GFRs-2005, in cases where the said security is furnished in the form of cash, the security bond should be executed in form GFR-30 and in case where the said security is furnished in the form of a fidelity bond the security bond should in the GFR-31.

The Cash Security/Fidelity bond documents for the audit period of 2009-2011 may be produced at the time of next audit.

M. Ramamurthy
(M. Ramamurthy)
I.A.O. - M.

(8) 261c

Part- II Current Audit Report
(2014-17)

24
Para No. 01 (Ref. MEMO NO. 12 dated 12.01.18)

Sub :- Office Expenditure charged to works

During the test check of vouchers relating to works for the period 2014-17, it was observed that various expenditure were debited to various works but are of the nature of office expenditure. Few of the examples of such expenditure are given below. This expenditure may be got regularized from Finance Department along with the review of Similar types of other cases under intimation to audit.

Sl. No.	CV No. and date	Item	Name of work	Firm	Amount
1	149 dated 23.07.2014	Stationary	MOEI and fans at College of Art, Tilak Marg, New Delhi	M/s Batra Sales Corporation	14462/-
2	28 dated 12.08.2014	Stationary	MOEI and fans at Vikas Bhawan, New Delhi	M/s Batra Sales Corporation	9309/-
3	76 dated 12.02.2015	Stationary	MOEI and Fans, Pump set Delhi various AE(E) M-4532, New Delhi.	M/s Batra Sales Corporation	11,159/-
4	21 dated 11.05.2015	Stationary	RMO E&M Services at MSO Building, New Delhi.	M/s Batra Sales Corporation	14,898/-
5	163 dated 29.08.2017	Stationary	RMO E&M Services at MSO Building, New Delhi.	M/s Batra Sales Corporation	13,562/-
6	63 dated 22.09.2015	Stationary	RMO E&M Services at MSO Building, New Delhi.	M/s Batra Sales Corporation	3976/-
7	46 dated 19.01.2017	Stationary	RMO E&M Services at MSO Building, New Delhi.	M/s Batra Sales Corporation	14,984/-
8	99 dated 28.02.2017	Stationary	RMO various E&M services in govt. school/ colleges under M-South, PTS malviya Nagar, new Delhi	M/s Batra Sales Corporation	11,978/-
9	111 dated 27.03.2017	Stationary	RMO various E&M services in govt. school/ colleges under M-South, PTS malviya Nagar, new Delhi	M/s Batra Sales Corporation	12,905/-
10	84 dated 29.06.2017	Stationary	RMO of DG set pump set, fire fighting equipment, EI and fan and other	M/s Batra Sales Corporation	7,503/-

			E&M services at District Court Complex, Saket, New Delhi.		②
				Total	1,14,736/-
1	256 dated 31.03.2015	Hiring of vehicle	Augmentation of sub station at various DTC Depot. (SH:- Shifting of light vehicle for inspection purpose)	M/s Nisha Travels	1,90,007/-
2	141 dated 28.06.2015	Hiring of vehicle	Inspection of vehicle under PWD EMD M-453, MSO Building, new Delhi.	M/s Nisha Travels	1,59,317/-
3	177 dated 31.03.16	Hiring of vehicle	RMO various E&M services at District Court Complex, Saket, New Delhi (SH:- Hiring of inspection of vehicle for official purpose)	M/s Nisha Travels	8,40,57/-
4	105 dated 25.05.2016	Hiring of vehicle	RMO Street Light, High mast light, Subway FOB at Delhi PWD Road under zone south, inspecting vehicles for CE (South)M for official purpose.	M/s Nisha Travels	52,338/-
5	65 dated 21.06.2016	Hiring of vehicle	RMO Street Light, High mast light, Subway FOB at Delhi PWD Road under zone south, inspecting vehicles for CE (South)M for official purpose.	M/s Nisha Travels	40,418/-
6	3 dated 03.08.2016	Hiring of vehicle	RMO Street Light, High mast light, Subway FOB at Delhi PWD Road under zone south, during 2015-16 inspecting vehicles for CE (South)M for official purpose.	M/s Nisha Travels	41,095/-
				Total	5,67,232/-

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24/12

Para No. 02 (Ref. MEMO NO. 07 dated 10.01.18)

Sub :- Award of comprehensive maintenance work to an unauthorized agency

As per section 16.9 of CPWD manual, specialized E&M system will be comprehensively maintained by the Manufacturers/Authorized agencies only.

The work for RMO E.I. & Fans lifts, fire fighting's, DG Set, water supply system, LAN, EPABX, Video conferencing, CCTV, Digital clock etc. SH: Comprehensive maintenance of Coral make GSM/Digital EPABX system (Agmt. No.-35/EMD M-451/2014-15) was awarded to Ms. Topaz Services corporation at a tendered cost of Rs. 12.26 lac which was 4.95 % above the Estimated cost initially by Division No. 451. Later on this work was handed over to Division No. 453-Electrical Division where this agreement was serialised by number 08 of 2015-16. The Test check of the records revealed that two tenderer participated in the tender. During Test check of the records authorization letter of Coral Company in favor of Ms. Topaz Services Corporation was not found whereas the authorization letter of Coral Company in favor of other tenderer Ms. Nova Engineers was found attached but the same agency was not L1 hence the work was awarded to Ms. Topaz Services Corporation which was not an authorized agency of Coral Telecom Ltd. as per record.

As per the manual the comprehensive maintenance of EPABX should have been exclusively done by the authorized agency so that the quality of maintenance could be up to the mark. Even though Ms. Topaz Services Corporation was L1 but the agency should have been disqualified in technical bid and price bid of the agency should not have been opened because the agency was not an authorized agency of EPABX manufacturer. The firm was paid Rs. 15,56,512/- vide 6th and Final Bill (CV No. 80/30.12.16). As the provisions of CPWD Manual have not been complied, hence the expenditure amounting to Rs. 15,56,512/- may be got regularized from Finance Department.

Handwritten notes:
Should have been done exclusively by authorized agency
Quality of maintenance should be up to the mark
Even though Ms. Topaz Services Corporation was L1 but the agency should have been disqualified in technical bid and price bid
The firm was paid Rs. 15,56,512/- vide 6th and Final Bill (CV No. 80/30.12.16). As the provisions of CPWD Manual have not been complied, hence the expenditure amounting to Rs. 15,56,512/- may be got regularized from Finance Department.
Jaspal Singh
Accid. Party No. 19

Para No. 03 (Ref. Memo No. 05 dated 09.01.18)

Subject :- Deviation is more than 1.25 times of the tendered cost.

As per provisions contained in CPWD Manual Vol. II, Clause 25(2) and 23(3) deviation from the agreed quantity of work should be avoided. Further as per office Memorandum No. DG/MAN/254 dated 07.02.12 issued by Director General, CPWD under section 24.1 the overall deviation limit shall be 25% i.e. the completion cost of any agreement should not exceed 1.25 times of Tendered amount. The agreement wise list provided to audit revealed that final payment made during 2014-17 had huge excavations ranging even up to 87.18% in the approved schedule of quantity and final payment. Some of the examples of such works are illustrated below. This may be got regularized from HOD of the department under intimation to audit.

Agreement No.	Estimate cost	Tendered cost	Final payment	Amount excess paid	% of deviations
02/14-15	520456	425750	698187	272887	63.98
05/14-15	573528	400000	748719	348719	87.18
24/14-15	767982	396730	740176	343446	86.57
82/14-15	1201682	675255	1206622	531367	78.69
12/15-16	2963104	2134995	3086008	951013	44.54
17/16-17	2617894	1783660	2697350	913690	31.22

Handwritten signature

237c

Para No. 04 (Ref. Memo No. 02 dated 02.01.18)

Subject :- Unadjusted balances still lying in suspense deposit account

Test check of the monthly account of the division revealed that a heavy outstanding/unclaimed balance is still lying in Civil deposit account-8443 as per detail given below:-

Head of Account	Opening Balance as on 01.03.17 (Rs.)	Closing balance As on 31.03.17(Rs.)
Cash deposits of contractors as securities	31694330	32080238
Deposits for works to be done	33905297	19828822
Misc. deposits	42365649	41960023

In pursuance of instructions contained in R&P Rules the undisputed/unclaimed deposits which are lying for more than three years should be credited to government revenue account immediately. The divisional officer should review all the cases under Part II every month when the security deposit becomes due for refund, so that it can be refunded without delay. They should periodically review the deposits as required to be maintained in the division. Steps may be taken for the adjustment of the above deposits account at the earliest under intimation to audit. The same observation was raised in the earlier audit reports of the year 2008-09,2009-14.

Jaspal Singh
Audit Para No. 19

Para No. 05(Ref. Memo No. 06 dated 09.01.18)

Subject :- Cash Settlement Suspense

As per appendix 7A of CPWA Code 1996, at the close of the year there should normally be no balance under the Suspense Head. A vigilant watch should be kept over the outstanding balance at the close of the year. Steps needs to be taken to have such transactions settled by 31st March of every year. The Register should be reviewed by the Divisional Officer monthly with a view to see that the settlements are not unduly delayed.

However the monthly account of March 2017 showed that a huge huge amount of Rs. 17.29 crores is lying in Cash Settlement Suspense A/c under Major Head 8658. This amount is due from Police Department etc. The outstanding recovery of huge amount shows that the Division as required in by the above code has not reviewed the suspense register from time to time and no fruitful efforts have been made to reduce the balance under CSSA. Steps may be taken for the settlement of suspense account at the earliest under intimation to Audit. The same observation was raised in the earlier audit reports of the year 2007-08,2008-09,2009-14.

Jaspal Singh
Audit Para No. 19

Para No.06 (Ref. Memo No. 13 dated 12.01.18)

Subject :- Material Purchase Settlement Suspense Account

During the course of audit of the office of the Executive Engineer(E),PWD-M-453,MSO Buidling, New Delhi for the period 2014-17, it was found that the monthly account of March 2017 shows nil balance in this account whereas PAO-XXII vide letter No. F.1(158)/Audit Para/PAO-22/Admn/2017/1102 dated 04.08.17 shows a balance of Rs. 130131/- lying as outstanding with Ministry of Surface Transport. This amount may be reconciled with the PAO under intimation to audit. The same observation was raised in the earlier audit reports of the year 2007-08,2008-09.

Jmm

Jaspal Singh
Audit Para No. 19

Para No. 07(Ref. Memo No. 03 dated 09.01.18)

Subject : Time barred cheques

As per receipt and payment rule 47(2) a cheque remaining unpaid for six months after the month of its issue for any cause, and not surrendered for renewal should be cancelled, in the manner indicated under the rules with the difference that no acknowledgment of the stop order may be insisted from the bank.

While scrutiny of Form 51 – Schedule of Reconciliation of cheques drawn and remittances and other related records for the month of March 2017, it has been noticed that cheques amounting to Rs. 62123036/- is shown as cheques issued but presented for payment in bank till March 2017 whereas the detail of cheques available with Form-51 shows the details of cheques issued but not presented for Rs. 62122736/- . Hence there is a difference of Rs. 300/- in the amount showing in summary of form-51 and its details attached with it. The Ex-Engineer may take necessary action to remove this discrepancy under intimation to audit.

Further cheques amounting to Rs. 27768836/- are more than 6 months old hence become time barred. Since this cheques have now more than six months old, because of no claim / dispute there is no possibility of encashment of this cheques. Therefore the list of the cheques may be reviewed and cancelled accordingly as per the procedure mentioned in Rule 47 of Central Government A/c (Receipt & Payment Rule 1983) under intimation to audit. The same observation was raised in the earlier audit report of the year 2007-08 also.

Para No. 08 (Ref. Memo No.11 dated 11.01.18)

Sub :- MAS A/c register

During the test check of MAS A/c maintained by various sub divisions under the jurisdiction of M-453 Electrical Division,MSO Building Delhi the following discrepancies were observed :-

1. It was found that various articles are procured excess than the actual requirement. As a result a huge balance has been shown in hand as on 31.03.17 whereas section 137 of GFR 2005 clearly states that proper care should be taken to avoid the purchase excess than the actual requirement. Few of the instances where this stock is lying are as follow :-

Sub Division	Page No.	Item	Qty lying in stock		Yearly consumption
			As on 01.04.16	As on 31.03.17	
III, PTS NW-School, college	02	15Amp P/T Switch	6971	6697	
	03	15 Amp P/T Sockets	992	936	
	04	3 Pin 5 Amp P/T Sockets	1598	1556	
	05	Ceiling Rose	3928	3928	0
	06	12 way SPN DB	02	02	0
	07	4 way TPN DB	02	02	0
	08	2/2.5/3.15 Capantor	2989	2547	
	09	16 way SPN DB	07	07	0
	10	250 watt HPSV lamp	131	131	0
	11	32 Amp TP MCB	11	11	0

221c

(4)

Jaypal Singh
Audit Officer

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PTS NW-Police Station	17	5/6 amp 1way Trf from GK-I MAS register as on 15.07.16 Procured on 02.11.16	910	1299	611 (these could be consume from opening stock only)	
			1000			
	20	5/6 piano type bell	100	88	12	
II EMSD, Hauz Khas	03	LED Light (18- 22) watt	50	40	10	
	08	2X36 W Electronic Ballast	40	24	16	
	13	Lamp HPSV/MH 250W	25	18	07	
	12	Fan Regulator Modular	50+100 (12.06.16)	Cl balance shown as 72 whereas as per calculation it is 116. Bal left 44 from opening 50 units as on 04.05.16 was not added to procured quantity as on 12.06.16		
	16	Cable Al-coud 2X16 sq mm	105mtr	105mtr	0	
	17	Cable 3.5X400 sqmm	250mtr	250mtr	0	
	18	Cable 3.5X120 sq mm	182mtr	182mtr	0	
	19	Cable 3.5X50 sq mm	1000mtr	886mtr	114mtr	
	21	Cable 3.5X35 sqmm	725mtr	5mtr	720mtr	

2. No invoice/bill/ challan number with its value is shown against the each article received.

3. No indent for issuing the articles to different divisions or staff are shown to audit nor any receiving of these article by the recipient is shown to audit.

The Executive Engineer may take necessary action to remove the above discrepancies and to avoid the purchase in excess of the actual requirement and may utilize the above material so that there may not be diminishing of quality of above articles under intimation to audit.

Para No. 09 (Non Production of Records)

The following records are not produced to audit :-

1. Spouse information (the same was not produced during the audit of the FY 2005-06)
2. Inspection register
3. Property Register
4. Contractor ledger

IAO
Party No. III

2

2016

PART-III TEST AUDIT NOTES

TAN 01 (Ref. Memo No. 04 dated 09.01.18)

Subject :- Works are finalized but final payment was not made

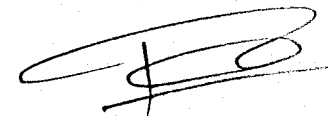
Section 29.2 (1) of CPWD Works Manual states that Final measurements should be recorded within one month of the completion of work and final payments for works costing more than Rs. 15 lakhs should be made within 6 months of the completion of work and for other works within 3 months.

The list relating to various works executed during 2014-17 shows that the accounts of the various works had not been finalized till March 2017 which have been completed for more than 6 months ago. Some of the works are given below.

Agreement No.	Name of work	Actual Date of completion	Tendered cost
10/14-15	RMO-All E&M services installed at NHMC Hospitals, B-Block Defense Colony New Delhi	22.07.15	205500
05/15-16	EI and fans, UPS lifts, fire fighting automatic fire alarm systems substations, DG Sets, water supply system, LAN, EPABX, video conferencing, CCTV at Saket court, New Delhi	23.08.16	1023240
47/15-16	MOEI-fans RMO pump set ,compound steet light, DG set, Fire fighting system at D-Block Vasant Kunj	06.12.16	439200
48/15-16	RMO-Two numbers 13 passangers (lifts) at Delhi Archive Building	03.06.16	253596
52/15-16	MOEI-fans RMO pump set ,compound steet light, DG set, Fire fighting system at archive building	07.06.16	302400
47/15-16	MOEI-fans RMO pump set ,compound steet light, DG set, Fire fighting system at D-Block Vasant Kunj	06.12.16	439200

Apart from above there are various works whose final payment has not been made in the stipulated period of time. Some of such works are illustrated below. The Ex-Engineer may settled their accounts of the above works at the earliest and try to settle the accounts of all the works within the stipulated period of time as mentioned in the CPWD Manual.

Agreement No.	Name of work	Actual Date of completion	Date & Vr. No. of final payment	Tendered cost
13/14-15	MOEI & Fans at NC Joshi Memorial Hospital Karol Bagh , New Delhi	06.12.14	24/06.07.15	130980
15/14-15	MOEI & Fans at A&U Tibbia College Hospital, Karol Bagh New Delhi	05.08.14	89/13.03.15	180702
22/14-15	Renovation of EI & Fans at Park Section, Delhi Police Bhawan	23.09.14	133/28.07.15	753160
31/14-15	RMO Lift at MSO Building, PHQ, New Delhi	06.09.14	108/24.07.15	625600
36/15-16	Renovation of Electric Wiring fans, fitting in Acharya Tulsi Sarvodya Bal Vidhyala Chhatarpur	16.01.16	73/22.06.16	704430
60/15-16	MOEI & Fans, UPS, lift fire fighting automatic alarm system sub station, DG Set at saket court court	05.04.16	47/07.05.16	584000



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TAN 02 (Ref. Memo NO. 10 dated 10.01.18)

b :- Delay in work

According to section 29.1 (1) of CPWD Manual 2014, " At the time of issuing Notice Inviting Tenders for a particular work, the Engineer-in-charge should specify, the time allowed for completion of the work consistent with the magnitude and urgency of the work". 29.1 (2), states that the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor, the section 29.1 (3) further specify that the work shall be proceeded with all due diligence on the part of the contractor throughout the stipulated period of the contract (time being deemed to be essence of the contract).

However it was observed during the audit of PWD Electrical Division had not followed the above provisions while executing the works during 2014-17. A statement regarding the agreement wise detail of SDOC, ADOC produced by the division for the period 2014-17 showed that various works were not completed within the stipulated period of time as per the agreement. The number of delay in days ranging even up to 468 days. The Ex-Engineer of the Division may try to get the work completed well in stipulated period of time.

Agreement No.	SDOS	SDOC	ADOC	Delay (in days)
2014-15/1	11.04.14	10.10.14	04.02.15	117
53	14.09.14	13.10.14	16.02.15	139
58	21.09.14	20.10.14	11.03.15	142
2015-16/06	04.8.15	03.09.15	20.02.16	210
12	13.06.15	12.12.15	07.04.16	117
16	21.07.10	20.07.15	31.10.16	468
2016-17/05	30.04.16	29.05.16	26.09.16	119
35	05.11.16	04.01.17	02.05.17	119
47	17.09.16	16.11.16	15.03.17	120

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Party No. III

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Current Audit Report

During the course of current audit, 18 observation Memos were issued to the Office of Executive Engineer, PWD MED (South) M-453, Sukhdev Vihar, Delhi for the period 2017-18 to 2018-2019. Audit Memos have been converted into 12 Audit Paras and 05 TANS.

Details of Current Recovery:

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
1	03	3600	0	3600	Para-04
2	05	5750	0	5750	Para-02
3	06	5500	0	5500	Para-02
4	07	6840	0	6840	Para-03
5	08	21116	0	21116	Para-01
6	10	2850	0	2850	Para-05
	Total	45656	0	45656	

Internal audit report has been prepared on the basis of information furnished and made available by the Office of Executive Engineer, PWD MED (South) M-453, Sukhdev Vihar, Delhi **for the period 2017-18 to 2018-2019**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.


(JASPAL SINGH)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XIX

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PART-II
CURRENT AUDIT REPORT (2017-18 to 2018-2019)

PARA-01 Short recovery of License Fee & Water charges of Rs. 21,116/-.
(Audit Memo No. 08 Dated: 23.12.2019)

As per Order No. 4(1)/Misc./PWD&H/A-II/2004/P.F./2388-2480 dated 15.02.2018 rates of license fee of Residential Accommodation were revised w.e.f. 01.07.2017 in respect of departments like Delhi Police, Directorate of Training and Tech. Education, Hospital, Dte. Of Social Welfare, PWD Enquiry Office and other departments, which have departmental pool accommodation at their disposal were also required to follow and execute aforesaid revised rates of license fee at their own level and ensure that the latest license fee payable by the allottees is levied and collected as per the above order.

During the course of audit and scrutiny of records for the period 2017-18 & 2018-19, it has been observed that license fee rates are not being recovered at the revised rates in respect of below mentioned officers / officials. It has been further observed that higher type of accommodation have been allotted to some of the officials. Recovery has also not been revised.

The detail of short recovery of is as under:

Name of Officer/ official	Type of Quarter allotted	License fee recovered by the Deptt.	Period	License fee to be recovered (as per revised rates)	Diff.	Recovery to be made
Sub-Division-II						
Deva Nand, W/man	II	Rs. 245/- p.m.	01.07.2017 to 31.12.2019 (30 months)	Rs. 310/- p.m.	Rs. 65/-	Rs. 1950/-
Hari Kishan, W/Man	II	Rs. 260/- p.m.	01.07.2017 to 31.12.2019 (30 months)	Rs. 310/- p.m.	Rs. 50/-	Rs. 1500/-
Sobran Singh, W/man	II	Rs. 260/- p.m.	01.07.2017 to 31.12.2019 (30 months)	Rs. 310/- p.m.	Rs. 50/-	Rs. 1500/-
Raj Kumar, Khallasi	II	Rs. 245/- p.m.	01.10.2017 to 31.12.2019 (27 months)	Rs. 310/- p.m.	Rs. 65/-	Rs. 1755/-
Hari Sen, W/man	II	Rs. 245/- p.m.	01.10.2017 to 31.12.2019 (27 months)	Rs. 310/- p.m.	Rs. 65/-	Rs. 1755/-
Balai Pal, Khallasi	II	Rs. 245/- p.m.	01.10.2017 to 31.12.2019 (27 months)	Rs. 310/- p.m.	Rs. 65/-	Rs. 1755/-
Sub-division – I & III						
Rajender Pal, MLD	II	Rs. 245/- p.m.	01.07.2017 to 30.06.2018	Rs. 310/- p.m.	Rs. 65/-	Rs. 780/-

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			(30 months)				
Prem Shankar, W/man	II	Rs. 245/- p.m.	01.07.2017 to 30.04.2019 (22 months)	Rs. 310/- p.m.	Rs. 65/-	Rs. 1430/-	
Dave Lal	II	Rs. 185/- p.m.	01.07.2017 to 31.01.2019 (19 months)	Rs. 310/- p.m.	Rs. 125/-	Rs. 2375/-	
Chander Pal, Khallasi	II	Rs. 300/- p.m.	01.07.2017 to 31.12.2019 (30 months)	Rs. 310/- p.m.	Rs. 10/-	Rs. 300/-	
Vijay Singh, Khallasi	II	Rs. 68/- p.m.	01.07.2017 to 31.05.2019 (23 months)	Rs. 310/- p.m.	Rs. 242/-	Rs. 5566/-	
Banni Singh	I	Rs. 135/- p.m.	01.07.2017 to 31.12.2019 (30 months)	Rs. 150/- p.m.	Rs. 15/-	Rs. 450/-	
Total recovery to be made						Rs. 21116/-	

Division may recover Rs. 21116/- on account of short recovery of license fee from the above officials after due verification of facts and figures under intimation to Audit.

PARA-02 Recovery of DGEHS Subscription of Rs. 11250/-. (Audit Memo No. 05 Dated: 20.12.2019)

The DGEHS Subscription of the employees were revised w.e.f. 01.02.2017 vide Office Memorandum No. F. 25(III)/DGEHS/140/DHS/09/204078-204243 dated 02.05.2017 issued by Govt. of NCT of Delhi. While scrutiny of PBR of the Institute for the audit period 2017-18 & 2018-19, it was noticed from the PBR of Sub-Division No. II that DGEHS Subscription has not been recovered from the staff as per the revised rates in accordance with the circular issued as above. As such amount indicated against their names may be recovered after due verification under intimation to audit :-

S. No	Name & Designation	Periods in months	No. of months	Deducted per month as per PBR	To be deducted per month	Amount to be recovered
1	3	4	5	6	7	
1.	Deva Nand, W/Man	Feb. 2017 to Mar. 2017	02	125	250	250
2.	Hari Kishan, W/man	Feb. 2017 to Mar. 2017	02	125	250	250
3.	Hari Prakash, W/man	Feb. 2017 to Mar. 2017	02	125	250	250
4.	Satish Kr. Yadav, Khallasi	Feb. 2017 to Mar. 2017	02	125	250	250
5.	Dinesh Kumar, P.O.	Feb. 2017 to Mar. 2017	02	125	250	250
6.	Chander Pal Singh, P.O.	Feb. 2017 to Mar. 2017	02	125	250	250
7.	Sobran Singh, W/man	Feb. 2017 to Mar. 2017	02	125	250	250
8.	Raghbir Pratap, W/man	Feb. 2017 to Mar. 2017	02	125	250	250
9.	Madhu Sudan Gupta, W/Man	Feb. 2017 to Mar. 2017	02	125	250	250
10.	Jai Prakash, P.O.		02	125	250	250

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11.	Suresh Kumar, W/Man	Feb. 2017 to Mar. 2017	02	125	250	250
12.	Ganga Shah, Khallasi	Feb. 2017 to Mar. 2017	02	125	250	250
13.	Jagdish Prasad, MLD	Feb. 2017 to Mar. 2017	02	125	250	250
14.	Apt Ram	Feb. 2017 to Mar. 2017	02	125	250	250
15.	Pratap Singh, P.O.	Feb. 2017 to Mar. 2017	02	125	250	250
16.	Ravi Dutt	Feb. 2017 to Mar. 2017	02	125	250	250
17.	Raj Kumar, Khallasi	Feb. 2017 to Mar. 2017	02	125	250	250
18.	Hari Sen, W/Man	Feb. 2017 to Mar. 2017	02	125	250	250
19.	Roshan Lal, P.O.	Feb. 2017 to Mar. 2017	02	125	250	250
20.	Bhoora Ram Meena, P.O.	Feb. 2017 to Mar. 2017	02	125	250	250
21.	Liyakat Ali, P.O.	Feb. 2017 to Mar. 2017	02	125	250	250
22.	Balai Pal, Khallasi	Feb. 2017 to Mar. 2017	02	125	250	250
23.	Mahender Singh, W/man	Feb. 2017 to Mar. 2017	02	125	250	250
24.	Ashok Kumar, Lab. Asstt.	Feb. 2017 to May, 2017	04	125	250	500
25.	Rajender Pal, MLD	Feb. 2017 to May, 2017	04	125	250	500
26.	Vinod Kumar, W/man	Feb. 2017 to May, 2017	04	125	250	500
27.	Prem Shankar, W/man	Feb. 2017 to May, 2017	04	125	250	500
28.	Dave Lal, W/man	Feb. 2017 to May, 2017	04	125	250	500
29.	Gajender Pal Singh	Feb. 2017 to May, 2017	04	125	250	500
30.	Chander Pal, Khallasi	Feb. 2017 to May, 2017	04	125	250	500
31.	Vijay Singh, Khallasi	Feb. 2017 to May, 2017	04	125	250	500
32.	Banni Singh, P.O.	Feb. 2017 to May, 2017	04	125	250	500
33.	Kamal Prasad Yadav, Khallasi	Feb. 2017 to May, 2017	04	125	250	500
34.	Bhagirath Kaushik, W/man	Feb. 2017 to May, 2017	04	125	250	500
TOTAL RECOVERY TO BE MADE						11250

Division may recover Rs. 11250/- on account of short recovery of DGEHS / CGHS subscription from the above officials after due verification of facts and figures under intimation to Audit.

PARA-03 Short deduction of UTGEIS subscription from Group 'D' employees placed in PB-1. (Audit Memo No. 07 Dated: 23.12.2019)

The rate of subscription to the erstwhile Group 'D' employees placed in PB-1 with Grade Pay of Rs. 1800 and classified as Group 'C' is at Rs. 30 per month w.e.f. January, 2011 onwards vide GOI, Ministry of Finance, Deptt. Of Expenditure O.M. No. 7(1)/EV/2008 dated 10.09.2010.

During the test check of PBR for the audit period, it has been noticed that the UTGEIS subscription for Group 'D' employees who placed in PB-1 was not deducted at the enhanced rate of Rs. 30/- w.e.f. 01.01.2011 as per details given below:

Sr. No.	Name & Designation	Grade Pay	Amount recovered	Amount to be recovered	Amount short recovered
1.	Ravi Dutt,	1900	Rs. 15/- p.m.	Rs. 30/- p.m.	Rs. 3420/- (Jan. 2011 to

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	Khallasi				Dec.' 19 i.e. 228 months)
2.	Raj Kumar, Khallasi	1900	Rs. 15 /- p.m.	Rs. 30/- p.m.	Rs. 3420/- (Jan. 2011 to Dec.' 19 i.e. 228 months)
Recovery to be made					Rs. 6840/-

Division may recover Rs. 6840/- on account of short recovery of UTGEIS subscription from the above officials after due verification of facts and figures under intimation to Audit.

PARA-04 Over payment of Transport Allowance – Recovery of Rs. 3600/-.
(Audit Memo No. 03 Dated: 18.12.2019)

As per Govt of India, M/O Finance, Deptt.of Expenditure No. 21 (1)/ 97.E.II (B), dated 03.10.1997 the Transport Allowance is granted to Govt. Employees w.e.f. 01.08.1997. This allowance will not be admissible during absence from duty for full calendar month due to leave, training, tour etc.

The scrutiny of salary Bills, PBR as well as Leave record it was noticed that the transport allowance was paid to following staff during the period, they remained absent from duties. The details of overpayment made on account TA is as under:

S. No.	Name & Designation of the official/ officer	Period of leave for which TA paid	TA paid by the Deptt.	Amount to be recovered (in Rs)
1.	Kamal Prasad Yadav, Khallasi	01.05.2017 to 31.05.2017	Rs. 3600/-	Rs. 3600
Total recovery to be made				Rs. 3600

Division may recover the above overpayment of Rs. 3600/- from the above official after due verification of facts and figures under intimation to Audit.

PARA-05 Excess payment of Rs. 2850/- towards EPF for hiring of Services to M/s EleMec Engineering Co. (Audit Memo No. 10 Dated: 23.12.2019)

As per EPF rules, the contributions are payable on maximum wage ceiling of Rs. 15000/- only. During the test check of records of Feb., 2018 to June, 2018 it has been observed that work of MOEI, Pump, Lift of Sub way, Under Deck & FOB on Delhi PWD Road under PWD Elect Division, South was awarded to M/s EleMec Engineering Co.

The agency is charging EPF @ 12% (Employee Contribution) on wages over and above Rs. 15000/- whereas as per EPF rules the contribution are payable on maximum wage ceiling of Rs. 15000/- only, hence the Division made the excess payment to the Agency. Detail of excess payment made is as under:

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Period	Amount on EPF charged by the agency	No. of workers	EPF charged by the Agency @ 12% per worker	EPF to be charged @ 12% per worker (upto Rs. 15000)	Excess payment made to agency
01.02.2018 to 28.02.2018	15192	11	1823	1800	253
01.03.2018 to 31.03.2018	15825x2 16458x6 15192x4	12	1899 1975 1823	1800 1800 1800	198 1050 92
01.04.2018 to 30.04.2018	15192x2 16458x3 15825x2	7	1823 1975 1899	1800 1800 1800	46 525 198
01.05.2018 to 31.05.2018	15192x2	2	1823	1800	46
01.06.2018 to 30.06.2018	15192x4 16458x2	6	1823 1975	1800 1800	92 350
TOTAL RECOVERY TO BE MADE					2850

Division may recover Rs. 2850/- on account of excess payment towards EPF from the agency after due verification of facts and figures under intimation to Audit.

PARA-06 Office expenditure charged to works. (Audit Memo No. 13 Dated: 24.12.2019)


During the test check of vouchers relating to works for the audit period 2017-19, it was observed that various expenditures were debited to various works but are of the nature of office expenditure. Few of the examples of such expenditure are given below. The expenditure may be got regularized from Finance Department alongwith the review of similar types of other cases under intimation to Audit.

S. No.	CV No. and date	Item	Name of work	Firm	Amount
1.	01, 05.03.2018 1(A),	Stitching of files	RMO EI, Fans, in Residential quarters at Distt. Court Complex at Saket, N.D.	Harendara Kumar	1960
2.	114, 23.02.2018	New Year Diary (Executive diary)	MOEI and fans RMO DG Set at DIPSAR	Batra Sales Corporation	1180
3.	158, 2 22.03.2018	NIT file cover, agreement file cover, pilot pen, duster, ball pen, 1 st & final bill form, running a/c bill form	N/W-RMO various E&M Services at Distt. Court, Saket, New Delhi	-do-	2946

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4.	158, 3 22.03.2018	Plastic jug, scissor, cup plate, sealing wax, Photostat paper	N/W-RMO various E&M Services at Distt. Court, Saket, New Delhi	-do-	2897
5.	160, 1, 26.03.2018	Blank CD	RMO of E & M Services in PTS Malviya Nagar	-od-	1534
6.	267, 28.03.2018	Internet connection charges	RMO various E&M services at Distt. Court Complex at Saket, N.D.	Krishtel internet services	4514
7.	269, 28.03.2018	Charges for photocopier machine model Ricoh-2001LE	Maintenance of street light , High Masts Light on PWD roads under PWD Division M-south	Citi Enterprises	4381
8.	270, 28.03.2018	Newspaper bills	RMO various E&M services at Distt. Court Complex at Saket, N.D.	Mishra news agency	6580
9.	190, 29.03.2019	Internet connection charge	RMO various E&M services at Distt. Court Complex at Saket, N.D.	Krishtel internet services	1204
10.	191, 26.03.2019	File stitching	-do-	Mohmad Ali Book Binding	7140
11.	192-95, 29.03.2019	Charges for digitization of salary details and GST return for the month of Nov. 18 to Feb., 2019	-do-	Beingas Consultant Services Pvt. Ltd.	50541
12.	25, 16.07.2018	Photocopy paper (A-4 size)	Augmentation of existing sub-station and allied equipments at Delhi Archive Building, Qutub Area, New Delhi.	North side enterprises	24640
13.	114, 30.06.2017	Replacement of teflan in laser printer	MOEI and fans RMO DG set at DIPSAR	Network Infotech	1890
14.	14, 2/5, 15.07.2017	Photocopies machine model Ricoh-2001 L	RMO various E&M services in PTS Malviya	Citi Enterprises	3800

			Nagar ND		
15.	14, 3/5, 15.07.2017	Refilling of HP	-do-	Prachi Computers Inc.	1600
16.	19, 24.07.2017	Photostat paper A-4	MOEI and fan RMO DG set at DIPSAR	Naveen Associates	14978
17.	20, 24.07.2017	Tag, water jug, glass, door mat etc.	-do-	Global traders	14863

The above expenditure may be got regularized from Finance Department alongwith the review of similar types of other cases under intimation to Audit.

PARA-07 Inadmissible payment of Rs. 800855/- in violation of conditions of the contract. (Audit Memo No. 04 Dated: 19.12.2019)

As per office memorandum No. DG/MAN/259 dated 28.10.2012 and Section 24.1(2) of CPWD Manual, the completion cost of any agreement for maintenance work including cost of upgradation, aesthetic, special repair, addition, alteration shall not exceed 1.25 times of the tendered amount.

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

Sr. No.	Name of work	Tendered cost	1.25 times of tendered cost	Actual payment made	Inadmissible payment
1.	Improvement of drainage system and upgradation of street light of Dujbal nath marg and H Block Dakshinpuri from junction of Maharishi Balmiki Marg to Dujal Nath marg	1783660	2229575	2697350	467775
2.	Renovation of Distt. Employment Exchange Building, Sector-04, R.K. Puram	964480	1205600	1383583	177983
3.	Supplying installation testing & commissioning of commercial R.O. system Pole and LED fittings for compound lighting up NSKV Begumpur MMTC/STC colony, ND-17	609420	761775	772983	11208
4.	Renovation of MP Hall for Electrical work at GGSSS No. 1, Dr. Ambedkar Nagar, Sec. IV, ND-62	1079361	1349201	1437428	88227
5.	Providing and fixing public address system for new building and MP Hall at GGSSS No. 1, Dr. Ambedkar Nagar, Sec. IV, ND	999859	1249824	1305486	55662
TOTAL					800855

The above expenditure may be got regularized from Finance Department alongwith the review of similar types of other cases under intimation to Audit.

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PARA-08 Irregular expenditure on deployment of Computer Operator & Clerk without approval of competent authority. (Audit Memo No. 15 Dated: 26.12.2019)

During the test check of Agreement No. 45/AE(E)/South EMD/PWD/2016-17 of Division for the year 2017-19 revealed that one Computer Operator and One Clerk were deployed for the work "RMO of various E& M Services at District Court Saket, New Delhi" in addition to the sanctioned and filled up posts. The following observations are made in this regard:

1. No approval from the competent authority had been obtained for deployment of such additional personnel. Expenditure incurred on the deployment of Computer Operator and MTS unauthorizedly aggregated to Rs. 135919/- during the audit period.
2. The entire expenditure incurred on the deployment of one Computer Operator and One clerk was charged to work "RMO of various E& M Services at District Court Saket, New Delhi" is irregular as expenditure cannot be treated as part of annual maintenance work expenditure.

Division may get ex-post facto approval of expenditure incurred on this account from the Finance Department, GNCT of Delhi under intimation to Audit.


PARA-09 Performance / output of the Division. (Audit Memo No. 14 Dated: 24.12.2019)

PWD division M-453 is an electric maintenance division and follows the provision of the CPWD manual and account code in the execution of its work. These manuals provide for exercise of various checks and control to ensure economy, efficiency and effectiveness in PWD Projects. An evaluation of the level of compliance with these provisions indicated the following observations:-

As per CPWD Manual Section 29.1(1) at the time of issuing NIT for a particular work the Engineer in Charge should specify the time allowed for completion of the work consistent with the magnitude and urgency of the work and as per 29.1(2) the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor. Section 29.1(3) further specified that the work shall throughout the stipulated period of the contract be proceeded with all due diligence (time being deemed to be in the essence of the contract) on the part of the Contractor. During the scrutiny of entries made in the Agreement registers for the period 2017-19 it has been observed that percentage of works completed within time in above divisions is very negligible as detailed below:

Period	Total no. of Agreement undertaken	Completed within stipulated / agreed time	Percentage of completed works within time
2017-18	76	16	21
2018-19	67	10	15

In accordance with Section 29.1.1 of the CPWD Manual the tender accepting authority shall review the progress of work each month with all the concerned disciplines including the contractor. In view of the position of pendency of works as



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pointed out above the factors affecting the progress may be identified and remedial measures taken wherever required.

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

Sr. No.	Sr. No. of Agreement register	Date of start	Date of completion as per agreement	Actual date of completion	Delay
1.	17	08.07.2017	05.10.2017	16.10.2018	01 year and 11 days
2.	33	22.09.2017	20.03.2018	02.03.2019	01 year

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

PARA-10 Installation of GPS System. (Audit Memo No. 16 Dated: 26.12.2019)

As per order No. 2/559/2018/CT-III/GAD/9023 dated 10.09.2018 issued by General Administration Department for stopping the misuse of Government / Government hired private vehicles, it has been provided that All vehicles have GPS in place before 30th September, 2018, however on scrutiny of audit it has been revealed from the records provided by the Division that GSP system has not been installed in the following vehicles till date.:

Sr. No.	Vehicle No.	Attached with
1.	DL1NA 0254	C.E. M-South
2.	DL1YE 5266	S.E., M.- South
3.	DL 1TA 6987	EE (E), M-453
4.	DL 1Z 6879	Sub-division-3, for street lights inspection

Division may get the GPS system installed in the above vehicles under intimation to Audit.

PARA-11 Heavy outstanding balances under deposits. (Audit Memo No. 01 Dated : 18.12.2019)

During test check of monthly account (Form-79) of Ex. Engineer, M-453 for the month of March, 2019, it was observed that an amount of Rs. 9.15 lacs was lying outstanding under the head "Public Works Deposits" as detailed below:

Classes of deposits	Amount as on 31.03.2019
Civil Deposits - Security Deposits (Part II)	3,57,29,345
Civil Deposits - Public Work Deposits (Part III)	4,29,49,988
Civil Deposits - Other Deposits (Part V)	1,28,65,195
Total outstanding as on 31.03.2019	9,15,44,528

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Heavy accumulation under Part-II of Rs. 3.57 crore was indicative of non review of Deposit Register at Divisional Level from time to time. This should now be reviewed and all deposits more than three years old where refund is due be credited to Revenue.

Accumulation of Rs. 4.29 crore under Part-III was due to non execution of work against deposits. Details of deposits lying outstanding with the Department, Amount received, amount spend were not made available & thus it could not be verified how long the deposits were outstanding and which Department were involved. Deposit under Part V has accumulated due to withheld amount from contractor's bill on account of non-sanction of EOT cases, testing defects, pending works etc.

Accumulation of Rs. 1.29/- crore under Part-V, Other Deposits was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

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

PARA-12 Time bared cheques amounting to Rs. 27768836/-. (Audit Memo No. 02 Dated: 18.12.2019)

As per Receipt & Payment rule 47(2) a cheque remaining unpaid for three months after the months of its issue for any cause and not surrendered for renewal, should be cancelled in the manner indicated under the rules, with the difference that no acknowledgement of the stop order may be insisted for the bank.

While scrutiny of form 51 – "Schedule of Reconciliation of cheques drawn and Remittances" and other related records for the month of March, 2019 it has been found that cheques amounting to Rs. 27768836/-, which was issued by the division but not presented to bank for encashment and became time barred as per the detail given below:


Sl. No.	Cheque No.	Date of issue	Amount (Rs.)
01.	Not mentioned	Not mentioned	18649910
02.	304067	31.03.2000	79944
03.	304068	31.03.2000	104586
04.	304088	31.03.2000	12492
05.	304153	31.03.2000	3350
06.	217093	31.03.2000	1088
07.	304874	31.03.2000	44675
08.	217167	31.01.2002	2358
09.	460	09.09.2002	1417
10.	627441	16.10.2002	1645
11.	104561	09.06.2005	58275
12.	104981	04.03.2006	1921
13.	105143	03.04.2006	26457
14.	217606	16.02.2008	1805
15.	239002	16.02.2008	74500

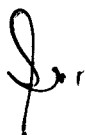
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16.	217781	31.03.2008	15444
17.	217782	31.03.2008	1800
18.	217785	31.03.2008	1695
19.	217789	31.03.2008	8240
20.	261076	18.12.2009	12943
21.	889074	22.12.2009	10854
22.	261090	23.12.2009	186140
23.	889079	24.12.2009	25597
24.	889171	02.02.2010	7337
25.	889606	13.07.2010	22946
26.	465236	17.07.2010	2566
27.	889630	22.07.2010	83000
28.	465239	24.07.2010	31402
29.	465240	24.07.2010	8622
30.	465241	24.07.2010	78896
31.	465242	24.07.2010	10524
32.	465243	24.07.2010	253722
33.	465248	24.07.2010	1705510
34.	889633	27.07.2010	253575
35.	889634	27.07.2010	117162
36.	889638	28.07.2010	37620
37.	889642	29.07.2010	4423800
38.	465377	12.12.2010	48936
39.	890687	19.08.2011	33032
40.	465667	24.08.2011	450000
41.	890771	22.09.2011	78008
42.	465297	28.06.2012	411014
43.	891655	03.08.2012	7810
44.	920538	14.11.2012	2500
45.	920638	31.12.2012	7865
46.	927342	12.02.2013	47630
47.	930852	08.05.2013	4902
48.	266084	24.07.2014	2333
49.	869803	25.07.2014	8240
50.	536976	06.05.2015	97557
51.	870019	03.06.2015	1583
52.	537022	26.11.2015	13390
53.	537081	06.02.2017	65477
54.	537094	01.03.2017	124741
Total			27768836

As the above cheque has become old more than six months, because of no claim/dispute and there is no possibility of encashment of these cheques. HOO may please take immediate steps to settle these accounts as per rule, under intimation to audit.


(JASPAL SINGH)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XIX



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**PART-III
(TEST AUDIT NOTE)**

TAN-01 Unrealistic Estimates. (Audit Memo No. 11 Dated: 24.12.2019)

During the test check of records of office of Executive Engineer, PWD, EMD (South) M-453, Sukhdev Vihar, Delhi, for the period 2017-18 to 2018-19, it has been noticed that there is huge variation between the estimates and the tendered amount. A few instances are as under:

Sr. No.	Sr. No. of Agreement Register	Name of work	Estimated Amount (In Rs.)	Tendered Amount (In Rs.)	Variation in %age
1.	37	RMO AC plant and AHU Installed in the main court building at Distt. Court complex Saket, N.D.	1705287	851450	(-) 50.07
2.	38	Replacement at existing tubelight fitting with LED lights in family court, Saket, N.D.	888538	521725	(-) 41.28
3.	45	Replacement of existing compound light fitting with LED decorative type fitting at Distt. Court Complex, Saket, ND	3687825	1676285	(-) 54.55
4.	64	MOEI at Sirifort N.D.	626167	379480	(-) 39.40
5.	02	Running operation & maintenance of swimming pool at Govt. Sarvodaya Co.Ed. Sr. sec. School, Safadarjung Enclave	724230	389994	(-) 46.15
6.	09	MOEI pump lifts of subway under deck and FoB on Delhi PWD road under PWD Electrical Division south dy 2018-19	726820	415800	(-) 42.79
7.	13	Supplying & replacement of fire extinguisher cylinders in main courts building at Distt. Court Complex, Saket, N.Delhi	1025484	443600	(-) 56.74
9.	14	Replacement of existing compound light fitting with LED decorative type fitting at Distt. Court Complex Saket, ND	3167945	1768090	(-) 44.19
10.	22	Supplying & replacement of old light in basement in main court building at Distt. Court complex Saket ND	10913262	4970829	(-) 54.45
11.	40	SITC of automotive fire alarm detection system in basements of main court building at integration with existing alarm system at Distt. Court Complex Saket, ND	12856264	6989720	(-) 45.63
12.	55	Supplying & installation testing at	8739455	3583177	(-) 59

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		commissioning of CCTV cameras in Admn. Block at various offices of Saket Court Complex ND			
13.	60	MOEI for i/c & RMO & Electric S/Sdn Jija Bai for woman	2308260	1463437	(-) 63.40
14.	64	MOEI ^ RMO pump set AC line, DG Set at DC office Saket, ND	993101	549979	(-) 44.62
15.	67	Maintenance of street light High masts on Delhi PWD road under PWD M-South Division during 2018-19	1568260	768447	(-) 51

The above works were awarded much below the estimated cost which shows that estimates were prepared casually & no proper attention was given to made estimates more realistic basis. Division is advised to take proper care to prepare the estimated costs in future.

TAN-02 Improper maintenance of Pay Bill Registers. (Audit Memo No. 12
Dated: 24.12.2019)

During the test check of the PBRs maintained by the Office of Executive Engineer, PWD, EMD M-453, Sukhdev Vihar, Delhi for the Audit period 2017-19 following irregularities have been noticed:-

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

Necessary steps be taken to remove the above discrepancies under intimation to Audit.




TAN-03

Slow progress of works leading to missing the deadlines for completion of work. (Audit Memo No. 17 Dated: 26.12.2019)

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

S. No.	Name of the work with agreement number	Name of the contractor	Stipulated date of start	Stipulated date of completion	Actual Date of Completion	Delay in Months (approx.)
1.	Providing street light on various road at different location, which falls under dark patches under M-south Division	M/s PR Sales and service Pvt. Ltd.	25.04.2017	21.10.2017	08.06.2018	08
2.	Repair / replacement of all electrical wiring at Admn. Block in DCP Office, South Distt., Hauz Khas, New Delhi	M/s Bhagwat Associates	29.06.2017	28.08.2017	26.02.2018	06
3.	Comprehensive repair, wiring and re-wiring of entire main building, fixing of Ceiling fans, fixing of tube light of all class rooms, provision of security lights in school complex, installation of commercial RO Plant of 500 LPH, three water cooler at Govt. Sarvodaya Bal Vidyalaya Fatehpur Beri ND	M/s Shaka Electrical (India)	08.07.2017	05.10.2017	16.10.2018	12
4.	Renovation and repair work of PS Building, Crime Branch at PTS Complex, Malviya Nagar, ND	-do-	08.07.2017	05.10.2017	27.03.2018	05
5.	Special repair of residential quarters (166 to 245) in PTS Malviya Nagar	M/s Nidhi Enterprises	18.07.2017	16.01.2018	18.09.2018	08
6.	MOEI and Fans, RMO Pump Sets Street / Compound Lights, DG Sets, fire fighting system, Lifts, fire alarm Delhi Govt. Officer's flats, D-2, Vasant Kunj ND	M/s Krishna Electrical works	03.08.2017	02.08.2018	19.03.2019	07

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7.	Construction of foot over bridge with staircase and lift for pedestrian at Qutub Metro Station, New Delhi	M/s Johnson Lifts Pvt. Ltd.	22.09.2017	30.03.2018	02.03.2019	11
8.	Providing EI and Fans, fittings, DG set Stage Lighting / Stage Curtain, PA system and Air-conditioning at Multipurpose Hall Jijabai ITI for women, Sirifort, ND	M/s Pragati Engineers	02.01.2018	01.03.2018	10.09.2018	06
9.	Maintenance of street lights, high masts on Delhi PWD roads under PWD M-south Division during 2017-18	M/s Bhardwaj Brothers	18.02.2018	17.06.2018	23.02.2019	8
10	Renovation of MP Hall and providing and fixing fan, AC's, LED Lights in Toilets and Classrooms at SKV, Malviya Nagar, ND	M/s Raja Electrical Engg. Works	28.06.2018	27.08.2018	01.11.2019	15
11.	Pdg. Air conditioning system in Ground floor and first floor of Delhi Archieve Building at Special Qutab Institutional Area, New Delhi	M/s Anand Electricals	23.06.2018	22.09.2018	08.04.2019	07
12.	Providing and installation of 40 KVA DG set and Servo Voltage Stabilizer at Employment Office, Sector-4, R.K. Puram, New Delhi	M/s Spain Electronics Corp.	22.10.2018	21.12.2018	16.09.2019	09

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

TAN-04 Unfruitful Expenditure of Rs. 271532/- due to foreclosure of works.
(Audit Memo No. 09 Dated: 23.12.2019)

The CPWD Manual vide Para 4.2 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,

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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 files, it is revealed that the division has awarded a work of "MOEI & Fans i/c compound / street light, DG Set, Sub-station, FF System and AC Plant at Delhi Archive Building, New Delhi" to M/s Unitech Industries at the tendered cost of Rs. 777000/- which was 27.03% below the estimated cost of Rs. 1064808/- put to tender with the stipulated date of start and completion of 17.01.2017 and 16.01.2018 respectively.

The 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 as new AC plant was to be installed and the existing plant to be dismantled at Delhi Archive Building. As per direction of competent authority the above work was foreclosed on 12.05.2017. At the time of foreclosure, the work amounting to Rs. 271532/- was only completed.

The audit is of the opinion that awarding of above work without ensuring the availability of clear site as envisaged as per CPWD Manual, becomes wasteful expenditure of govt. funds. It is suggested that the NIT may be called after ensuring the conditions mentioned in section 15.1.(2) of CPWD Manual.

TAN-05 Improper maintenance of Service Books. (Audit Memo No. 18
Dated: 26.12.2019)

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

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

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

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

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases.

(3) **Home Town**

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

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

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

Details of some of Staff whose retirement is within 5 years

S. NO.	NAME OF THE OFFICER / OFFICIAL	DATE OF RETIREMENT
1.	Dinesh Kumar, P. O.	31.07.2024
2.	Chander Pal, P.O.	30.06.2023
3.	Liyakat Ali, P.O.	30.06.2021
4.	Jai Prakash, P.O.	31.12.2021
5.	Roshan Lal, P.O.	28.10.2021
6.	Anant Rai, P.O.	28.02.2023
7.	Pratap Singh, P.O.	30.11.2024
8.	Hari Sen, W/man	30.06.2020
9.	Ganga Sahay, Khallasi	31.03.2020
10.	Vinod Kumar, W/man	31.03.2020

Necessary steps be taken to remove the above discrepancies under intimation to Audit.


(JASPAL SINGH)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XIX

