

42/c

**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 EMD (NORTH WEST) M-353, KASHMERE GATE, DELHI FOR THE PERIOD 2016-17 TO 2018-19

INTRODUCTION

The Internal Audit Report on the accounts of Office of Executive Engineer, PWD EMD (North West) M-353, Kashmere Gate, 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 10 working days between 28.10.2019 to 08.11.2019.

AIMS AND OBJECTIVES

Maintenance of various Education buildings other Govt. offices, Police stations, Residential colony / DA flats, Mohalla Clinics, Rohini Court, Rohini Jail, FSL Building and Asha Kiran, Home for Mentally retarded etc. done by this office.

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.	Sh. Pramod Kumar Oswal, Exe. Engr.	01.04.2017	31.07.2017
	Sh. P.K. Shrivastava	01.08.2017	24.08.2017
	Sh. V.K. Gupta	25.08.2017	22.12.2017
	Sh. Ashok Kumar Meena	22.12.2017	31.03.2019
Cashier			
2.	Sh. Yuvraj Singh	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	465900000	447922000
2018-19	528600000	508502000

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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	1	1	0
2.	Group-B	05	03	02
3.	Group-C	23	14	09
	Total	29	18	11

Statutory Audit:

The Statutory audit of the office of Executive Engineer, PWD EMD (North West) M-353, Kashmere Gate, Delhi as been conducted upto 31.03.2016 by AG (Audit) Delhi.

Maintenance of Records:

The maintenance of record of the office of Executive Engineer, PWD EMD (North West) M-353, Kashmere Gate, 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

OLD AUDIT REPORT

S.No.	Period	Details of outstanding Paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
1.	2006-07 (08)	06	0	0	06
2.	2007-13 08-13	01	0	0	01
3.	2013-17 14-17	03	0	0	03
	TOTAL	10	0	0	10

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/ Regularized	Balance
1.	2006-07	06	181794	0	181794
2.	2013-17	01	24185	0	24185
Balance recovery to be made			205979	0	205979

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PART - I

old Report

27/11/07
39/11/07
44/11/07
31

**AUDIT REPORT IN RESPECT OF PWD ELECTRICAL PROJECT
DIVISION M-354, GOVT. OF DELHI KASHMERE GATE : NEW
DELHI FOR 2006-07**

PART I (OLD REPORT)

-----NIL-----

PART II CURRENT AUDIT

①
Paravati

Para No.1 (Ref. Audit Memo No.05 dt.04.11.08.)

Subject: Sub: Performance / Output of the Division

PWD Division M-354, (Electrical) was started w.e.f 31.12.1980, having sub-divisions. The main duty of this division is to look after the work of maintenance of electrical & mechanical services of various bldgs. i.e. Raj Niwas, Delhi Vidhan Sabha, G.G.S.I.P. University, Tis Hazari Court, Election Office, AAA Govt. Hospital, Residential Flats of Judges and Senior Officers located at Court Lane, Gulabi Bagh, Timar Pur and other Police Works.

At present this division is restructured and named as PWD EMD M-354 from June 2007.

This is basically a maintenance Division and follows the provisions of the CPWD Manuals and Account Code in the execution of it's work. These manuals provide for exercise of various checks and control to ensure economy, efficiency and effectiveness in PWD projects. An evaluation of the level of compliance with these provision indicate the following observations :-

As per CPWD Manual Section 28.1, at the time of issuing NIT for a particular work the Engineer -in-Charge should specify the time allowed for completion of the work in consistent with the magnitude and urgency of the work and as per section 28.2 the time allowed for carrying out the works as entered in the contract shall be strictly observed by the contractor. Section 28.3 further specifies that the work shall throughout

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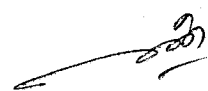
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the stipulated period of the contract be proceeded with all due diligence (time being deemed to be the essence of the contract) on the part of the contractor. During the scrutiny entries made in the agreement register it has been observed that a total number of 65 works had undertaken by the division during the year 2006-07 of which 59 works were not completed within stipulated period. **The date of completion agreed had already lapsed in respect of these works i.e. only 8% of achievement has only been made within the agreed and stipulated date.** In accordance with Section 28.5 of the CPWD Manual the tender accepting authority shall review the progress of work each month with all the concerned disciplines including the contractor. In view of the position of pendency of works as pointed out above the factors affecting the progress may be identified and remedial measures taken wherever required.

As per provision contained in CPWD Manual Vol.II, clause 25(2) and 23(3), the preliminary estimates shall be prepared based on adequate data and in case of **deviation due to increase in price / extra / substitute items, proper technical sanction from the competent authority will be obtained before the completion of the work.**

During the scrutiny of agreement register and information provided by the Department, it has been observed that there is a huge deviation in tendered amount and cost of work actually completed and inflation was noticed in most of the cases ranging from 21% to 224% and work were not completed with the agreed and stipulated time (details of works in which huge deviation and improper assessment of stipulated and agreed time for completion of work has been noticed are enclosed in Annexure-A).

The achievement of 8% indicates that either the time allowed to complete the work has not been calculated on adequate data and keeping in view of the urgency of the work or progress of work has not been reviewed properly. Reasons / bottlenecks in completion of work may be identified so that purpose of calling tenders and codal formalities may not be defeated and such cases may not happen in future.



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23/c 4/c
39/c 4/c (2)
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33

Para No. 2 (Ref. Audit Memo No.16 dt.11.11.08)

Subject: Undue benefit to the contractor due and irregularities in execution of work

Name of work	Pdg. High Most Lighting for cricket ground in GBHSS School Bharat Nagar.
Agreement No	95/EE (E)/PWD ED VII/2005-06
Agency Name	M/s Bajaj Electricals Ltd.
Estimated Cost	Rs.62,97,815/-
Tendered Cost	Rs.49,93,240/-
Time allowed	Two Months
Stipulated Date of start	25.02.06
Stipulated Date of Completion	20.04.06
Actual date of completion	work in progress
Upto date payment 2 nd R/A bill	Rs.41,93,798/-against V No. 155 dt.18.08.06

(1) Undue benefit of Rs.1.38 Lakh to the contractor due to non observance of payment terms of the agreement

As per the additional condition of contract regarding the payment which tantamount the changes in NIT terms, the terms of payment to the contractor against supply and installation of the equipments and execution of work is as under:-

Sl No.	Description	For equipment and electrical items
a	Against delivery of equipment at site on pro rata basis	75%
b	Against pro rata installation	15%
c	After successful running operation installation	10%

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36/c 43/c 23
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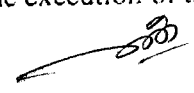
On Scrutiny of the 1st and 2nd running bills of he work revealed that an amount of Rs.1.38 lacs was paid in excess against the above mentioned payment terms & conditions of the agreement. The details of the case is as given below:-

S.No.	Name of cat. Item	Full Rate (Rs.)	Qty.	Payment made on	Applied Rate (Rs.)	Difference (Rs.)	Excess amount (Rs.)
1.	Item No.1 High Mast Poles (1 st running bill)	2,57,600/-	8 Nos.	2,05,380/- (80%)	1,92,525/- (75%)*	12,835/-	1,02,680/-
2.	Item No.2 (2 nd R/A bill)	43,980/-	8 Nos.	43,980/- (100%)	39,582/- (90%)*	4,398/-	35,184/-
						Total	1,37,864/-

Since installation of the equipments was not done at the time of payment of Ist & IInd Running Bill A/C, 10% of the cost of work was to be withheld on account of installation of work. Therefore, it is evident that contractor was given undue benefit of Rs.1.38 Lakh against the payment terms of the agreement as the process of successfully running the equipment has not been made till date. This needs elucidation.

(2) Non deduction of withheld amount from the contractor for non achievement of physical targets.

As per clause 5 of the agreement, the time allowed for the execution of work was 5 months. Following milestones has been set up for the execution of the work:-



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Sl No.	Financial progress	Time allowed (from date of start)	Amount to be withheld in case of non achievement of mile stone.
1	1/8 th of whole work	1/4 th of whole work	1%
2	3/8 th of whole work	1/2 of whole work	1%
3	3/4 th of whole work	3/4 th of whole work	1%
4	Full	Full	1%

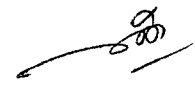
According to the above table if the contractor is failed to achieve the above mile-stones in the time period mentioned against each then 1% of the tendered value of work will be withheld for failure of each mile stone.

During test check of records it has been observed that the work has not been completed till date i.e. after a lapse of more than 31 months after the stipulated date of completion, hence 1 per cent of the tendered amount i.e. Rs.4,93,241/- for each default of above four occasion i.e. Rs.2.00 lakh should have been withheld from the R/A bill of the contractor, Scrutiny revealed that the same has not been done. This needs justification and immediate action may be taken under intimation to audit.

(3) Less deduction of Education Cess amounting to Rs.2.72 lakh

'The Building and Other Construction Workers' Welfare Cess Act 1996 provides for the levy of cess at a rate not exceeding two per cent but not less than one per cent of the cost construction incurred by an employer engaged in any construction work.'

During the course of audit of Running account bill of the above contractor, it has been noticed that an amount of Rs.41,93,798/- was paid upto August 2006 vide two Running Account bills of the contractor. Accordingly, an amount of Rs.41,938/- was recoverable on account of Workers Welfare Cess as per the above provision but no amount was recovered. This may be done immediately under intimation to audit. The balance amount may also be recovered and deposited into Govt. A/c under intimation to Audit.



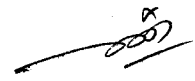
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(4) Irregular Grant of Extension of Time

Scrutiny of the records revealed that EOT upto 08.12.06 was granted by the S.E. on dt.16.05.07 without levy of any compensation. No sufficient reasons were found recorded in the records of division that the work was completed with the delay of seven month on the part of division. The reasons given by the contractor were not matched with the site order book or hindrance register. Since no hindrance has been mentioned in the hindrance register which inter-alia indicates that the delay of more than 31 months in execution of the work is wholly due to contractor's fault. No penalty on this account has so far been imposed on contractor as evident from his R/A bills.

Moreover, the above work has not been completed till date even E.O.T. up to 08.12.06 was granted by SE on dt. 16.05.07. In view of the position of pendency of work, reasons for delay of work may be identified and the same may be recorded in the hindrance register under intimated to audit and if the delay is on the part of contractor, the responsibility of contractor to what extent may be fixed and compensation on account of non-compliance of terms and conditions of the agreement as per clause 2 of the agreement i.e. @1.5 % of the tendered amount per month may be recovered from the final bill under intimation to audit.

Other such cases may be reviewed at your level.



Para No.3

Sub: Cost enhancement and delay in execution of work.

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(A)

(Ref. Audit Memo No.10 dt.07.11.08)

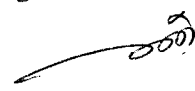
Name of work	Renovation of conference room at 1 st floor THC Delhi (SH: Providing & Installation of electronic gadgets for Audio & Video System.)
Agreement No	23/EE (E)/PWD ED VII/NCTD/2006-07
Agency Name	M/s A.V. Science & Technology Pvt. Ltd.
Estimated Cost	Rs.24,78,000/-
Tendered Cost	Rs.25,87,784/-
Time allowed	15 Days
Stipulated Date of start	20.09.06
Stipulated Date of Completion	04.10.06
Actual Date of completion	Work in progress (Till date not completed)

The work of renovation of conference room at 1st floor THC Delhi was awarded to M/s A.V. Science & Technology at a tendered cost of Rs.25,87,784/- which was 4.43% above the estimated cost of Rs.24,78,000/- in Sep.2006 The stipulated date of start and completion was 27.09.06 & 09.10.06 respectively.

As per clause 5 of the agreement the time allowed for the execution of work was 15 Days. Scrutiny of records revealed that the aforesaid work is still in progress and it has not been completed even after a lapse of more than 18 months. As per records a total amount of Rs. 29,77,562/- has been paid to the contractor till date.

As per the terms and conditions of Agreement it was clearly mentioned that the work is of highly priority and no claim for escalation will be entertained under any circumstances due to any increase in case of labour and material. No Octroi will be paid separately and no mobilization advances shall be paid for the work. In the Event of not achieving the necessary progress as assessed from the running payment 1% of the tendered value of work will be withheld for failure of each milestone.

An amounting to Rs. 3,89,878/ has been paid in excess and till date the work is not completed. **Despite delay in execution of work up to nine times of stipulated and agreed time and keeping in view the priority of the work highlighted in the agreement, Deptt. has not initiated any action against contractor for non-execution**



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of work. No Bills were produced to the audit to examine whether the payment has been made to the contractor as per the terms and conditions of the agreement and whether the deduction due to not completion of work in time has been made by the Deptt. or not. Moreover, the Labour Welfare cess @ 1% as per extent rule is required to be deducted. The same may be deducted, since the same was not deducted in the earlier bills. Revised Technical Sanction, if required, may also be obtained under intimation to audit.

(B) Ref. Audit Memo No.11 dt.10.11.08

Name of work	Segregation of power supply at GGSIPU University
Agreement No	64/EE (E)/PWD ED VII/NCTD/2006-07
Agency Name	M/s S.K. Enterprises
Estimated Cost	Rs.9,34,100/-
Tendered Cost	Rs.10,74,575/-
Time allowed	Two Months
Stipulated Date of start	31.03.07
Stipulated Date of Completion	30.05.07

The work of segregation power supply at GGSIPU University K. Gate Delhi was awarded to M/s S.K. Enterprises at a tendered cost of Rs.10,74,757/- which was 14.42% above the estimate cost of Rs.9,34,104/-

On Scrutiny of the agreement register of the work revealed that an amount of Rs.14,35,285/- has been paid to the contractor till date i.e. an amount of Rs.3,60,710/- was paid in excess of the terms & condition of the agreement. The contractor was given undue benefit of Rs3.60 Lacs against the payment terms till date and till date the work is not completed. However Ist and IInd R/A bills / vouchers etc. were not produced to Audit.

Thus the justification of extra expenditure cannot be ascertained whether the approval from the competent authority for deviation / extra / substituted item has been taken or not.

As per clause 5 of the agreement the time allowed for the execution of work was 2 months. During the test check of records it has been observed that the work has not been

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completed by the contractor till date. i.e 9 times after the stipulated date of completion. Since the relevant vouchers were not produced to audit' reason for delay was not ascertained. Details of payment recorded in the Agreement Register revealed that no amount was withheld on account of delay in execution of work. **Immediate action as per terms and condition of the agreement may be taken. Factors affecting the progress of work may be identified and remedial measures taken, wherever required.. Labour Welfare Cess as per rule may also be deducted and Revised Technical Sanction, if required, may be obtained under intimation to audit.**



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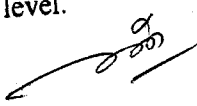
Ref. Memo No. 19 dt. 11.11.08.

Subject: Non deduction of Labour cess amounting to Rs.1,46,304/-

The Bldgs and other Construction workers Welfare Cess Act 1996, provides for the levy and Cess @ 1% of the cost of construction incurred by the an employees engaged in any construction work. In pursuance of the legislation the Govt. of Delhi in August 2005 directed that all Govt. Deptt. and agencies carrying out activities covered under the provision of the Act, should deduct 1% of the amount of the cost approved as per the tenders, from the bill of the contractor.

During the course of audit of PWD EMD M-354 a first check of Running Accounts / Final Bill paid to the contractor for works executed by them during the period 2006-07. revealed that an amount of Rs.146304/- (As per annexure 'A' enclosed) Labour Cess @ 1% was not deducted from the contractor bill. The recovery of Cess mentioned in the list may be made under intimation to Audit.

Other such case may be reviewed at your level.



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Para No.06 (Ref. Memo No.14 dt10.11.08.)

Subject: Recovery of payment on A/c of issue of liveries item.

On scrutiny of the record for the year 2006-07 & 07-08. It was noticed from the following Cash vouchers that pagree was issued to the class III / IV employees working in division / sub -div. which is inadmissible. As per entitlement of liveries pagri is to be issued only to those employees who are habitual wearer or sikh employee.

- 1) Cash voucher No.191 dt.31.05.07 amount 89184/-
- 2) Cash voucher No.151 dt.24.05.07 amount 56336/-

It is requested that over payment made on A/c of issue of Pagri amounting to Rs:35,190/- may be recovered from the officials concerned after due verification as per their entitlement and deposited into Govt. A/c under intimation to Audit.

Other such cases may be reviewed at your own level.

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(A) Sub:- Irregularities in contingency bills

On scrutiny of records for the year 2006-07 it was noticed that :-

- a) C.V. no. 154 for Rs.23600/- in r/o M/s Standard refrigeration and Electrical Engineers, Darya Ganj, N Delhi on a/c of repair of Acs/cooler etc. the payment on a/c of refrigerant R-22 returnable cylinder 61Kg .372/- Kg. amounting to Rs. 22692+908 on a/c of VAT @ 4%+Rs.23600/- drawn & paid to the above firm. As per Retail Invoice/Bill no .nil. dated 11-8-06 (Proforma Invoice) order no. 54(21) PWD\ED-vii\NCTD\2006-07\11 DATED 1-7-2006. as per Rules of VAT no dealer/firm can issue the bill without printed Bill no. & book. The original bill has not been submitted by the firm even then payment on the Proforma Invoice has been made to the dealer which is against the rule. The original copy of the bill may be obtained & kept in the record under intimation to audit.
- b) C.V. no 153 for Rs.35325/- in r/o M/s Pearl Trading Co. A.25 Defence Colony, New Delhi on a/c of Repair of water cooler against order no 54(21) PWD ED-VII \NCTD\2006-07\DT.4-8-06 As per Proforma Invoice No .nil dated 11-8-06 for Rs.35325/- (Rs.31400+VAT@12.5% Rs 3925/- = Rs. 35325/-) drawn and paid to the above firm. Since the payment has been made on Duplicate Bill and payment made against the proforma invoice is invalid. The original bill may be obtained under intimation to audit and in future payment again the proforma invoice may be avoided.
- c) Secondly the firm has not issued the bill/proforma invoice bearing printed Bill No. & Book no and violated the rules of VAT Deptt. Hence the amount of Rs 3925/- paid on a/c of VAT. may be recovered & deposited into Govt. a/c under intimation to audit. Other such cases may be reviewed at your level.

(B) Subject: Over payment of Transport allowance. (Ref. Memo No.12 dt.10.11.08)

As per order of the Govt. of India. Transport allowance during leave period for a full month is inadmissible and the same is to be recovered from the following official.

S.No.	Name & Designation	Period of leave	Recovery of Tpt. allowance
1.	Sh. Siya Ram (W/M)	30.03.08 to 05.05.08	Rs.100/-
2.	Sh. Kunwar Singh (P/O)	06.01.07 to 16.04.07	Rs.200/-
		Total	Rs.300/-

It is requested that Transport allowance amounting to Rs.300/- may be recovered from the above amount and deposit into Govt A/c under intimation to Audit

Other cases may be reviewed at your level.

CO. P. SACHDEVA
I.A.S.
Audit Party no. 111

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PART II TEST AUDIT NOTE

TAN NO.01

Sub: - GPF Class IV

(Memo No.15 dt.10.11.08)

On scrutiny a record for the year 2006-07,2007-08 in respect of GPF class IV following discrepancies were noticed which may be rectified and compliance shown to audit .

1. During the 2006-07 Opening Balance of Sh. Dina Nath, Khalasi was recorded as Rs 3674/- which appear to be incorrect with reference to advance sanction to him during the March 2006. Secondly in the case of Sh. Suresh Kumar, Khalasi (page/ 267) it was noticed that Opening Balance for the year 2006-07 has been recorded (-) Rs 2928/-it also appears to be incorrect.

It is requested that GPF for the year 2006-07 may be reviewed and recasted as per GPF Rule under intimation to Audit . After recasting the A/cs for the year 2006-07, GPF A/cs for the year 2007-08 may also be recasted accordingly .

2. It was noticed from the records that GPF advance has been sanctioned to the officials even the last advance has not been recovered in full. As per GPF Rule second advance cannot be granted to the official within a period of six month after sanction of the 1st advance.
3. All cutting and over writing may be attested copy of sanction of GPF advance \withdrawal was not found attached with GPF Bills. The same may be attached in future.

Other such cases may be reviewed at your level.

TAN NO.2

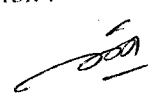
Ref Memo No.17 dt.11.11.08)

Subject: General observation on maintenance of Agreement register.

On scrutiny of entries made in the agreement register it was revealed that:-

1. Date of completion of works has not been given in all the agreement / prescribed column of the agreement.
2. Bill No. date vide which running a/c Bills settled have not been mentioned in the agreement register.
3. Gross / actual amount has not been recorded in the agreement register.
4. Stipulated date of start of work and date of completion has also not been recorded many cases.

The above mentioned columns may please be filed up in future to work out the achievement of the Department in regard to agreed / stipulated date & preliminary estimates prepared by the Division .



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2014/2/17

TAN NO.3 (Ref Memo No.09 dt.07.11.08)

Subject: Irregularities in maintenance of Service Books

During the course of checking of Service Book in respect of PWD EPD M-354. It has been observed that nomination forms for Pension / Family Pension, GPF / DCRG / UTGEIS, Details of family members were not found pasted in the Service Books. In some cases photographs of the employees are also not pasted. Home Town declaration have not been recorded in the Services Books. Leave account of the officials have been completed for more than 8 to 10 years at a stretch. The service book of the Govt. Servant shall be maintained in duplicate, the first should be maintained & retained by the Head of office & second copy should be given to the official for safe custody. The aforesaid discrepancies may please be rectified in the light of Memo no.09. dt.07.11.08.

TAN NO. 4 (Ref Memo No.06 dt.05.11.08)

Subject:- Issue of Receipt (GAR-6)

It was noticed that the Division is not issuing any receipt on a/c of amount received on behalf of the Govt. As per Rule 22 of the Central Govt. A/c (Receipt and Payment Rules, Receipt Books in machine numbered in form GAR-6 HOO/DDO is requested to issue Receipts in for GAR-6 in future wherever any money is received.

Page Para 9

TAN NO. 5 (Ref Memo No.01 dt. 23.10.08)

Subject:- Non production of records.

Following records have not been maintained and furnished to the Audit. It is requested that the same may be maintained and furnished next Audit.

1. Stock register / Dead stock register / Property register
2. OTA register
3. Liveries A/c register
4. TR-5 stock register
5. Spouse information of staff

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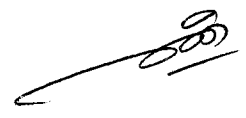
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- 6. Fidelity & Security Bond
- 7. History sheet of photocopier / computer
- 8. Log Book and History Sheet of vehicle
- 9. Cash Vouchers
- 10. Contingent register
- 11. Contractor Ladger
- 12. Opening of Tender register
- 13. Transfer entry book
- 14. M.B. and M..B Review register
- 15. Register of arbitration cases

Para no 9 taken as fresh.
22/3/18

Dated: 19/12/18

AS
19/12/18
(O.P. SACHDEVA)
Internal Audit Officer
Audit Party No.III



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PART-I

~~PART-II~~
CURRENT AUDIT REPORT

Para-01
PARA-01
(Memo no.6 dt.30-06-14)

Sub:- **Non Completion of work:-**

Section 29.1 of CPWD works Manual stipulates that the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor and work should be proceeded with all due diligence on part of the contractor throughout the stipulated period of the contract. Further Section 29.4 (2) the extension, in order to be binding, will have to be by the 'Agreement' of the parties, express or implied. It, therefore, follows that if the extension of time is granted by the Executive Engineer and such extension of time is accepted by the contractors, either expressly or implied by his action before and subsequent to the date of completion, the extension of time granted by the Executive Engineer is valid. It is therefore, necessary that the Executive Engineer grants extension of time provisionally even when the contractor does not apply for extension of time in order to keep the contract alive. Test check of records revealed that in following works were not completed till date although their stipulated period of completion is over:-

S. No.	Agmt. No.	Name of Work	Tendered Amount	Date of Start	Stipulated Date of Completion
1	2	3	4	5	6
Year 2012-13					
1	35	Strengthening, Improvement of footpath, providing and fixing retroreflective road signages and upgradation of street lighting on roads from pocket A-1 to F-3 and road from pocket F-3 to H-4 in sector-11, Rohini, Delhi (SH: Electrical Work).	54,88,350	27-12-2012	26-04-13
2	37	Strengthening signages work and upgradation of street light in Rohini Sector 18 interconnecting roads transferred to PWD from MCD, Delhi (SH: Electrical Work).	29,41,201	27-12-2012	26-03-2013
3	38	Strengthening, Improvement of footpath, providing and fixing retroreflective road signages and upgradation of street lighting of road under sector-8 in Rohini, Delhi under PWD Maintenance Zone M-3 (SH: Electrical Work).	24,02,409	27-12-2012	26-03-2013
4	39	Improvement of carriageway, footpath & storm water drain of Sarai Phoos Road from Barafkhana Chowk to Pul Methai & Hamilton road from Pul Methai to Phool Mandir (SH: Electrical Work).	24,78,835	27-12-2012	26-03-2013
5	40	Improvement of carriageway, footpath, drainage of Magazine Road from Mall Road to Road No. 45 (SH: Electrical Work).	25,19,345	27-12-2012	26-03-2013
6	43	Strengthening, Improvement of footpath and providing and fixing retroreflective road signages at Balbir Singh Sidhu Marg (from Road No. 43 to Railway under pass), Delhi - 33. (SH:- Electrical Work).	17,44,116	4/1/2013	3/4/2013

23/1

7	44	Strengthening, Improvement of footpath, providing and fixing retroreflective road signages of 'AHINSA MARG' and passing through Laxmikunj Appt. to Rzapur transformer in Rohini, Delhi under PWD Maintenance Zone M-3, (SH:- Electrical Work)	8,27,760	4/1/2013	3/4/2013
8	49	Improvement of carriage, footpath and storm water drain of G.T. Road from Barafkhana Chawk to Clock Tower, Subji Mandi. (SH: Electrical Work)	29,92,785	7/1/2013	7/4/2013
9	52	Improvement of Burari Road from Kingsway Camp to Road No. 50. (SH: Electrical Work).	33,39,870	23-01-2013	22-04-2013
10	58	Strengthening, widening, Improvement of Footpath, Drain, Central verge, providing and fixing retro-reflective road signages, Horticulture maintenance work and up-gradation of street lighting from Ramdev Chowk Narela to Kanya Gurukul, Delhi. (SH: Electrical Work)	35,91,130	30-01-2013	29-05-2013
11	61	Strengthening of Azad Road Sarai Rohilla Flyover under RUB of Zakhira i/c Improvement of footpath & drain Pdg. fixing retroreflective road signages & upgradation of street light of various roads under PWD Zone M-3. (SH: Electrical Work)	3598599	7/2/2013	6/6/2013
12	62	Strengthening, Improvement of Footpath, Providing and fixing retro-reflective road signages and up-gradation of street lighting on roads under sector-3 in Rohini, Delhi. (SH: Electrical Work)	32,12,745	7/2/2013	6/5/2013
13	63	Strengthening, Improvemnet of Footpath & providing and fixing retro-reflective road signages and up-gradation of street lighting on roads Police Line Road, Amar Shaheed Bismil Marg and Phirni Road, Delhi PWD maintenance Zone M-3. (SH: Electrical Work)	57,89,209	7/2/2013	6/6/2013
14	65	Strengthening & widening of MCD Roads from Narela to Safiabad Border including construction of RCC box drain, Footpath, providing and fixing retro-reflective road signages and up-gradation of street lighting under PWD MZ-3. (SH: Electrical Work)	74,35,020	13-02-2013	12/8/2013
15	67	Strengthening, signages work and up-gradation of street lighting in the Rohini sector 13 Extn. 15 & 19 interconnecting roads transferred to PWD from MCD, Delhi. (SH: Electrical Work)	61,63,695	13-02-2013	12/6/2013
16	68	Strengthening, Improvemnet of Footpath, Drain, providing and fixing retro-reflective road signages, Horticulture maintenance work and up-gradation of street lighting from Narela to Lampur Border. (SH: Electrical Work)	83,32,155	13-02-2013	12/8/2013
17	69	Electrical Renovation of the office of Secretary (Revenue) at 5, Sham Nath Marg, Delhi-110054.	767075	13-02-2013	12/4/2013
18	70	Additions/ Alteration of Electrical Installations fans and fixtures in Admn. block occupied by Ambedkar University, Kashmere Gate, Delhi.	362445	13-02-2013	12/5/2013

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19	71	Strengthening, Remodeling of Drain/ Footpath & providing and fixing retro-reflective road signages Old Rohtak Road from Railway under Bridge Zakhira to Kishan Ganj T Point under PWD Zone M-3. (SH: Electrical Work)	67,22,750	12/2/2013	11/6/2013
20	72	Strengthening, providing and fixing retro-reflective road signages and up-gradation of street lighting on roads Hans Raj Marg, Guru Virja Nand Marg and M-2 K Sant Nagar, Delhi under PWD maintenance Zone M-3. (SH: Electrical Work)	61,60,390	22-02-2013	21-06-2013
21	75	Widening, Improvement of footpath, Drain providing and fixing retro-reflective road signages and Upgradation of street lighting of 66 feet road Libas pur to Gurdwara road. (SH: Electrical Work)	47,83,700	23-02-2013	22-06-2013
22	77	Improvement of carriageway, footpath and Storm Water Drain of Gokhle road from ISBT Metro Station to Hamilton road and Approach roads from Boulevard road to Nicholson road. (SH: Electrical Work)	37,06,260	2/3/2013	1/7/2013
23	78	Improvement and Strengthening of carriageway of Bhaktawarpur-Palla Road. (SH: Electrical Work)	56,08,515	2/3/2013	1/7/2013
24	79	Strengthening, improvement of footpath, Drain providing and fixing retro-reflective road signages, Horticulture maintenance work and up-gradation of street lighting from Alipur to Holambi crossing (Shah pur garhi turn) Narela Alipur Road. (SH: Electrical Work)	90,86,910	2/3/2013	1/9/2013
25	82	Renovation/ Additions of electrical installation and fixtures at Sindhi Academy, CPO Building, Kashmere Gate, Delhi.	781460	21-03-2013	20-05-2013
26	83	Strengthening of roads, Improvement of Footpath and drain, providing and fixing retro-reflective signages and up-gradation of street light of various roads in Ashok Vihar & Lawrence Roads area under PWD Zone M-3 (SH: Electrical Work)	91,47,869	7/3/2013	6/9/2013
27	84	Improvement of carriageway footpath & storm water drain of Roshnara Road from Malka Ganj Chowk to Pull Bangash Metro Station. (SH: Electrical Work)	51,97,205	7/3/2013	6/7/2013
28	85	Upgradation of Street Lighting on Delhi PWD Roads under Zone M-3. (SH: Illumination of left out roads-Mall Road Extn. (Mukarba Chowk to Azad pur))	82,50,900	9/3/2013	8/7/2013
29	86	Strengthening, improvement of footpath & providing and fixing retro-reflective road signages and upgradation of street lighting and horticulture work on Parwana Road, Delhi. (SH: Electrical Work)	45,09,171	15-03-2013	14-07-2013
30	87	Improvement & Construction of carriageway of Shah Alam Bandh Road from G.T. Road to Road No. 51 (SH: Electrical Work)	33,73,564	15-03-2013	14-07-2013

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31	88	Strengthening of MCD roads from Khera Kalan to Holambi Khurd via Nayabans including construction of RCC box drain, footpath, providing and fixing retro-reflective road signages and upgradation of street lighting and Horticulture maintenance work under PWD MZ-3. (SH: Electrical Work)	1,51,68,340	15-03-2013	14-09-2013
32	89	Improvement of cement concrete roads in Jahangirpuri area, Delhi. (SH: Electrical Work)	63,18,606	15-03-2013	14-07-2013
33	91	Strengthening & Widening of MCD road MDR 138 from Ghevra Mor to GT road (Singhu Border) including construction of RCC box drain, footpath and central verge, providing and fixing retro-reflective road signages, horticulture maintenance work and upgradation of street lighting under PWD Zone M-3. (SH: Electrical Work)	4,81,26,585	22-03-2013	21-09-2013
34	94	Strengthening, Widening and improvement of footpath, construction of RCC box drain including central verge and providing fixing retro-reflective road signages, horticulture work and upgradation street lighting on Road No. 3 from Mangolpuri to Auchandi Border under PWD Zone M-3. (SH: Electrical Work)	3,92,76,485	26-03-2013	25-09-2013
2010-11					
35	07	Providing exscalator for FOB with stair case ramp across Ring road at Shalimar Bagh near Kendriya Vidyalaya, Delhi. (SH: Pdg. Escalator).	16651652	9/7/2010	9/3/2011
36	35	C/o 4 Nos. Minister's Bunglow at Raj Niwas Marg & 2 Nos. Bunglow at 3 Attur Rehman Lane road i/c Meter supply EI etc.	4637180	7/12/2010	6/12/2011
2009-10					
37	14	C/o Family Court at Janak Puri, Delhi. (SH: SITC of Fire Fighting System)	1568285	12/05/2009	8/11/2009
38	31	C/o footover bridge at Punjab Kesai Ring Road, New Delhi. (SH: Pdg. Capsule type machine room less lift)	2898000	17/09/2009	16/01/2010
39	38	C/o footover bridge along ring road near Britania Chowk & near Moti Nagar, T-point, New Delhi. (SH: Pdg. Capsule type machine room less lift)	6693000	27/11/2009	26/05/2010
Total			272653571		

From the above it is evident that there were delay in completion of 39 Work having tendered amount aggregating to Rs 27.27 Crore and these works not completed till date. HOO is requested to take necessary action to get work completed immediately under to audit.

20/4/13
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TAN

TAN NO.1

(MEMO NO.2, dt. 20/6/14)

Subject: service Book.

During the course of test check of service Books and Leave accounts in respect of the following officials, the following discrepancies were noticed:-

1. The first page of the Service Book is to be re attested after every 5 years, but in the following cases the first page of the service Book and photo have not been attested.
 1. Bupinder Ram, Pump Operator
 2. Anand Singh, Pump Operator
 3. Sunil Kumar, Pump Operator
 4. Phool Kaur, , Pump Operator
 5. Samunder Singh, , Pump Operator
 6. Surinder Kumar , Pump Operator
 7. Kapeer Dass, Wire man (photo not pasted)
 8. Kanwar Pal, Wire man
 9. Suresh Chand ,Wire man
 10. Gurmel Chand, Wireman
 11. Ramender Pal, Mechanic
 12. Joginder singh, Mech
 13. Hoshiar Singh, Mech
 14. Nar bahadur, Khallasi
 15. Ram dev, Khallasi
 16. Mansoor Ansari, Khallasi
 17. Virender Singh, Khallasi
2. In the following cases, service verification has not been done by the Competent Authority
 1. Virender Singh, Khallasi – w.ef. 30.6.2012.
 2. Sudan singh, Pump Operator- 30.6.2012
 3. Leave account has not been updated in the case of Sh. Suresh Chand Wireman w.ef. 5.12.1991.

The above discrepancies may be rectified and shown to next audit.



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19/12

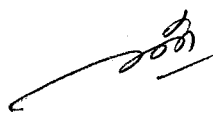
TAN NO.2

(Memo No.7)

During the test check of GPF ledger of Class IV for the period 2011-12, the following discrepancies are noticed

1. Opening Balance of GPF not mentioned in the register.
2. IBB is not shown in the register.
3. Rate of Interest not mentioned.
4. GPF advance recovery details regarding refund amount and installment not mentioned in the register.
5. In most of the cases, installment number is not mentioned against recovery.
6. Cuttings are not attested by the competent authority.

The discrepancies may be removed and shown to next audit.




(Indu Oberoi)
IAO

18/11/17

CURRENT REPORT

PART -II

Para-08

Para 1 :- Non recovery of Rs. 24,185/- on account of Works Contract Tax.
(Memo no. 01 dated 11.01.18)

The work of MOEI & Fans i/c RMO pump set at various police station and staff qtrs under AE(E)M -3522 was awarded to M/S R.S.Electric Co. vide agreement no. 146/EE/(E)/M-353/2015-16. The work was actually started on 01.01.2016 and completed on 05.02.17

Test check of Final bill of above stated works reveals that a payment of Rs.6,04,623 was made to M/s R.S.Electric & Co. vide bill no. 46 dated 17.03.17 but the department has not made the recovery of Rs. 24,185/- (i.e. 4% of Rs. 6,04,632) on account of Work Contract Tax.

Necessary steps should be taken to recover Rs.24,185/-from the concerned Contractor at the earliest possible after due verification of records under intimation to audit. Other similar cases may be reviewed at your own level.

Para-09

Para 2 :- Irregular Expenditure amounting to Rs. 64,344/- made without approval of Finance Department & Charged to Work
(Letter no. 09)

During scrutiny of paid vouchers, it has been revealed that the under mentioned expenditure during the audit period has been incurred and charged to work in PWD Electric Division M-353, ISBT Flyover , Kashmere Gate Delhi without obtaining approval of the Finance Department GNCT of Delhi as details below:-

S.No.	CV No.	Date	Amount (In Rs.)
1	9	04.05.16	4,568
2	25	09.06.16	1,999
3	66	21.06.16	4,462
4	45	15.07.16	4,400
5	60	25.07.16	3,999
6	02	02.08.16	3,927
7	01	01.08.16	12,502
8	05	05.09.16	3,131
9	34	21.09.16	4,357
10	32	17.10.16	6,824
11	39	20.10.16	14,175
		Total	64,344

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17/12/18

Necessary steps should be taken to obtain ex post facto sanction from the Finance Department, Govt. of Delhi at the earliest possible after due verification of records under intimation to audit. Other similar cases may be reviewed at your own level.

Para 3:-


Non- production of Records

(Letter no. 09 dated 24.01.18)

During test check of records of PWD Electric Division M-353, ISBT Flyover, Kashmere Gate, Delhi, It has been observed that the following records for the audit period 2014-17 are not provided to audit :-

1. Auditable records of sub division's office i.e. tender opening, tender sale register, MAS Registers, T&P Register, Dismantled Register, OTA Register, Agreement reg. hiring of vehicles etc for the period 2008-14.
2. Auditable records wef April 2008 to September 2013 pertaining to payments i.e. Cash books, Cash Vouchers/R.A. Bills, Challans etc. for the period 2008-14.

The above records should be shown to the next audit party.


(ASHOK KUMAR MEHAN)
Audit party no. XXXV)

TEST AUDIT NOTE

TAN 1: - Outstanding balance under deposits.
(Memo no. 06 dated 19.01.18)

During the test audit of monthly accounts of PWD Electric Division M-353, ISBT Flyover, Kashmere Gate, Delhi for the month of **march, 2017**, it has been observed that a heavy outstanding unclaimed/ unadjusted balance is still lying in 8443 Part- II, III, IV. As per details given below:-

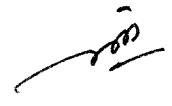
Form 79 MARCH 2017

Classes of Details	Opening Balance	Crediting during month	Total (2+3)	Debits during the month	Closing Balance (4-5)
1	2	3	4	5	6
Civil Deposits Security Deposits (Part II)	8368831	770212	9139043	98337	9040706
Civil Deposits Public Works Deposits (Part III)	18230661	0	18230661	3682051	14548610
Civil Deposits other Deposits (Part V)	3382690	1358733	4741423	1665301	3076122
Total	29982182	2128945	32111127	5445689	26665438

In pursuance of instruction contained in Receipt & Payment rules, the undisputed/unclaimed amount which lying in Part II ,III & V should have been credited/adjusted to Government Account immediately. Further necessary steps should also be taken to credit/adjust the amount of Rs. 28,14,621 lying unclaimed amount in Part -II for more than three years old. It should be done immediately under intimation to audit.

TAN 2:- Discrepancies in the work of running maintenance and operation of Swimming Pool at Govt. Senior Secondary School, C Block, Mangolpuri, Delhi.
(Memo no. 04 dated 19.01.18)

The work of running maintenance and operation of Swimming Pool at Govt. Senior Secondary School, C Block, Mangolpuri, Delhi was awarded to M/s Geeta Enterprises at tender amount of Rs. 7,71,000/- (i.e.29.19%) below the estimated cost of Rs. 10,88,757/-) vide agreement no. 26/EE(E)/NWEDP/2016-17 with the stipulated date of start of work was 10.05.16 & completion of work was 14.12.16. The work was actually completed on 19.11.16.



19/8/17

As per terms and condition no 15.2 of agreement the payment to the workers shall be made through NEFT/ RTGS. Otherwise no payment shall be made/ released to the contractor.

Test check of first & final bill of above stated work, reveals that a payment of Rs. 6,77,282/- was made to M/s Geeta Enterprises vide C.B. No 18 dated 07-03-2017 even though the contractor not made payment of wages to the workers for the period May 2016, June 2016 & Nov 2016 through NEFT/RTGS as required in the terms and condition of 15.2 of agreement.

The details of payment made to workers in cash are as under:-

Date of payment	No. of worker	Amount
30.05.2016	09	36,300
07.07.2016	09	1,07,700
20.11.2016	09	68,250

Further test check statement of works executed was not signed by any officers i.e. EE/AE/JE.

The Department should follow the terms and conditions of agreements and other similar cases may also be reviewed.

TAN 3 :- Delay in execution of work
(Memo no. 02 dated 17.01.18)

As per section 29.1 (1) & (2) of the C.P.W.D. Works Manual 2012 " At the time of issuing N.I.T. 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. The time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor, and shall be reckoned from the th day (as mentioned in the NIT) after the date on which the letter of acceptance is given to the contractor.

Scrutiny of monthly progress report for the month of April, 2017 reveals that the 12 works , as detailed in the enclosed annexure, were awarded during the period 2015-16 & 2016-17 . These works were not completed within the stipulated time even after delay of more than five months. Further Hindrance Register , and files regarding grant of extension of time were not provided to audit .

The Departments should follow the above provisions of CPWD Works Manual s.



14/c


Current Audit Report

During the course of current audit, 15 observation Memos were issued to the Office of Executive Engineer, PWD EMD (North West) M-353, Kashmere Gate, Delhi for the period 2017-18 to 2018-2019. Audit Memos have been converted into 10 Audit Paras (Audit Memo No. 11 & 12 have been clubbed together as Para -5) and 04 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	01	5843	0	5843	Para-0
2	02	7704	0	7704	Para-0
	Total	13547	0	13547	

Internal audit report has been prepared on the basis of information furnished and made available by the office of Executive Engineer, PWD EMD (North West) M-353, Kashmere Gate, 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 Over payment of Transport Allowance – Recovery of Rs. 7704/-.
(Audit Memo No. 02 Dated: 29.10.2019)

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, he remained absent from duties during 21.12.2017 to 12.03.2018. 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.	Rajender Singh s/o Sh. Mukut Singh, Pump Operator	01.01.2018 to 28.02.2018	Rs. 3852/- per month	7704
Total recovery to be made				7704

The above overpayment of Rs. 7704/- may be got recovered from the above official after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at DDO / HOO level.

PARA-02 Short recovery of License Fee & Water charges of Rs. 5843/-. (Audit Memo No. 01 Dated: 29.10.2019)

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:



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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
Surinder Nath, Khallasi	I	Rs. 115/- p.m.	01.07.2017 to 30.09.2019 (27 months)	Rs. 150/- p.m.	Rs. 35/-	Rs. 945/-
Rajender Singh, Pump Operator	II	Rs. 260/- p.m.	01.07.2017 to 30.09.2019 (27 months)	Rs. 310/- p.m.	Rs. 50/-	Rs. 1350/-
Om Prakash, Pump Operator	II	Rs. 260/- p.m.	01.07.2017 to 30.09.2019 (27 months)	Rs. 310/- p.m.	Rs. 50/-	Rs. 1350/-
Total recovery to be made						Rs. 3645/-

B. Non-recovery of Rs. 2198/- towards Water Charges.

In accordance with the Government Quarter Rules and office order No. F. 4(1)/Misc./PWD/Allot. /2004/8496-8500 dated 27.07.2012 regarding revision of flat rates of the water charges for Delhi Govt. General Pool Accommodation that water charges should be deducted at the rate of Rs. 157/- for Type -I quarters.

During the course of audit and scrutiny of Pay Bill Register, it has been found that residential accommodation has been allotted to the following official but the water charges are not being deducted from the salary and hence resulted in short recovery of Rs. 4867/- during the period of Audit. The short recovery of water charges is as under:

Name of Official	Type of Quarter allotted	Period	Water charges rate for eligible category	Water charges deducted by the Deptt.	Diff.	Recovery to be made
Surender Nath, Khallasi	I	01.03.2017 to 30.04.2018 (14 months)	157	0	157	2198
TOTAL						2198

The above overpayment of Rs. 5843/- (3645+2198) may be got recovered from the above officials after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at DDO / HOO level.

PARA-03 Irregular expenditure of Rs. 138000/- incurred on deployment of Computer Operator & MTS without approval of competent authority. (Audit Memo No. 09 Dated: 31.10.2019)

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

11/c

During the test check of Agreement No. 15/AE(E)/NWESD-2/2018-19 of Division for the year 2018-19 revealed that one Computer Operator and One MTS were deployed for the work "Maintenance and Payment of Electrical consumption Charges of Street lighting on PWD roads under North Zone, Delhi" in addition to the sanctioned and filled up posts. The following observations are made in this regard:

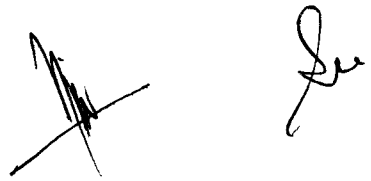
1. No approval or concurrence of AR/Finance Department had been obtained for deployment of such additional personnel. Expenditure incurred on the deployment of Computer Operator and MTS unauthorizedly aggregated to Rs. 138000/- during the audit period.
2. The entire expenditure incurred on the deployment of one Computer Operator and One MTS was charged to work "Maintenance and Payment of Electrical consumption Charges of Street lighting on PWD roads under North Zone, 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 competent authority under intimation to Audit.

PARA-04 Office expenditure charged to works.(Audit Memo No. 10 Dated: 31.10.2019)

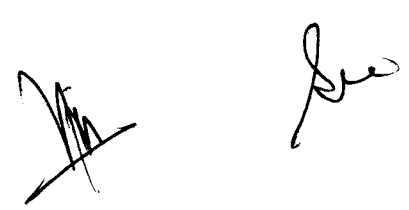
During the test check of vouchers relating to works for the audit period 2017-19, it was observed that various expenditures were debited to various works but are of the nature of office expenditure. Few of the examples of such expenditure are given below. The expenditure may be got regularized from Finance 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.	52, 1/3, 27.02.2018	HP Toner Cartridge	MOEI & Fans, Pump sets at various Police station and attached staff quarters under AE M-3532	M/s G.K. Enterprises	4720
2.	52, 1/7, 13.02.2018	HP Toner re-fill	-do-	-do-	826
3.	11, 05.07.2017	Diary register, dispatch register, stapler, file cover, attendance register, E.L Appl. Form & Ball pen	RMO EI & Fans and pump set in various police station and residential complex under AE(E)/NWESD, 3/PWD, Delhi	Batra sales corporation	4530



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4.	12, 05.07.2017	File cover, NIT File cover, agreement file cover, stamp register	-do-	Taneja Enterprises	4337
5.	58, 14.07.2017	Stitching of files	M&E consumption charges of street lighting on PWD roads under Zone M-3.	M/s Shankar Dutt Book Binder	2340
6.	59, 14.07.2017	Toner cartridge for photocopier machine	-do-	Frank copier pvt. Ltd.	14204
7.	60, 14.07.2017	Toner HP 88A	M&E consumption charges of street lighting on PWD roads under NW Zone.	Network infotech	8190
8.	88, 19.07.2017	Compendium on CGHS rule	RMO E&I to various Edu. Buildings under ED-3/NWED	Mukesh Enterprises	1150
9.	85, 16.03.2018	HP Printer 1005 Power supply Card change	M&E consumption charges of street lighting on PWD roads under NW Zone.	G.K. Enterprises	4130
10.	53-55, 18.07.2018	Misc. stationery items	M&E consumption charges of street lighting on PWD roads under Zone M-3 (NW) Delhi.	Neeru Enterprises	12192
11.	24, 4/7, 10.07.2018	HP printer heater change	M&E consumption charges of street lighting on PWD roads under Zone North west Delhi.	G.K. Enterprises	1888
12.	27, 3/3, 17.07.2018	Toner refilling	ARMO vrs. Electrical installations & mechanical equipment's at Forensic Science Laboratory, Madhuban Chowk, Sector-14, Rohini, Delhi.	S.K. refilling Centre	1050
13.	27, 10/10	Cash book, ball pen etc.	-do-	Neeru Enterprises	1062



14.	28, 18.07.2018	Toner refilling	M&E consumption charges of street lighting on PWD roads under Zone M-3 (NW) Delhi.	NP Computer refilling Centre	826
15.	29, 18.07.2018	Toner refilling 88A	M&E consumption charges of street lighting on PWD roads under Zone North west Delhi.	G.K. Enterprises	1416

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

PARA-05 A Unfruitful Expenditure of Rs. 4347414/- due to foreclosure of works.(Audit Memo No. 11 Dated: 01.11.2019)

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, 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 "Rewiring / Wiring / Electrical Renovation of type I-52 Nos. and type II-66 Nos quarters at Police Line Colony, Pitam Pura, Delhi" to M/s Bhardwaj Enterprise at the tendered cost of Rs. 5653832/- which was 32.02% below the estimated cost of Rs. 8317354/- put to tender with the stipulated date of start and completion of 07.03.2017 and 06.09.2017 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 some of the residential blocks were declared dangerous by EE(E) & EE(Civil). As per direction of competent authority the above work was foreclosed on 25.03.2019. At the time of foreclosure, the work amounting to Rs. 4347414/- was only completed.

The expenditure incurred on above work becomes unfruitful. It is suggested that the NIT may be called after ensuring the conditions mentioned in section 15.1.(2) of CPWD Manual in future.

B. Unfruitful expenditure on advertisement due to fore-closure of work.(Audit Memo No. 12 Dated: 01.11.2019)

The CPWD Manual vide Section 15.1 (2) stipulates that before approval of NIT it is desirable to have availability of clear site, funds and approval of building plans from local bodies. During the test check of files of agreement of M-353,

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Kashmere Gate Delhi, it was observed that the division has awarded the work to the contractor as detailed below:



Sr. No.	Name of work	Tendered Cost of work	Stipulated date of start	Stipulated date of Completion	Agreement No.	Date of fore-closure	Name of contractor
1.	Electrical renovation of MP Hall including providing of LED Lights, Audio-Video Sound System, Stage Lighting & Curtain, Air-Conditioners and CCTV Surveillance System with at GSKV No. 2, Shakurpur, Delhi (School ID 1411030)	528460	14.10.18	13.12.18	108/EE(E)/NW EDPWD/2018-19	06.06.19	M/s RAS Enterprise

The above works could not be started and the competent authority fore-closed the work. 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.

PARA-06 Non revalidation of FDR/Bank Guarantees. (Audit Memo No. 07 Dated: 30.10.2019)

During the course of audit of Valuable Register maintained in PWD, EMD, M-353, it has been observed that the validity of a number of FDR/Bank Guarantees, submitted by contractors, has already been expired and the Division has not made any efforts to get these FDR/Bank Guarantee revalidated. Some of the cases are as per detail given hereunder:

S. No.	Sl. No. of valuable Register	Name of agency	Details of Valuable FDR/BG	Amount of Valuable FDR/BG	Date of expiry of validity of FDR/BG
1.	221	M/s Shaka Electrical (I)	563294	258301	15.09.2019
2.	220	M/s Shaka Electrical (I)	563291	149644	14.09.2019
3.	195	M/s Shaka Electrical (I)	563134	69322	28.07.2019
4.	184	M/s Nandi Electrical Works	0604000 PU00173781	27000	05.07.2019
5.	183	M/s Matharu Electric works	U21073132500	47500	08.07.2019
6.	177	M/s Ashri Enterprises	50300298323883	53000	10.03.2019
7.	174	M/s Sachdeva Electricals	918040102399893	54361	14.03.2019
8.	165	M/s Concept Design Technology	184700PU 00033030	98472	12.03.2019
9.	160	M/s G.S. Enterprises	7252176	66039	04.04.2019
10.	151	M/s Electrorama	0315314	50111	10.02.2019
11.	145	M/s Electroma	0315286	56975	16.02.2019
12.	144	-do-	0315287	26845	16.02.2019
13.	134	M/s Modern Stage Service (Project)	03711800049	49703	30.09.2018

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14.	133	M/s Moder Stage Service	03711800043	32083	30.09.2018
15.	131	M/s R.S. Electric Co.	192850	89880	16.07.2019
16.	128	M/s Electrorama	0315233	26910	29.12.2018
17.	126	M/s RAS Enterprises	909480	188000	13.06.2019
18.	125	-do-	909479	60000	13.06.2019
19.	124	M/s Bajrang Electricals	025962	41500	05.06.2019
20.	123	M/s R.K. Trading Co.	107110103	34000	08.12.2018
21.	115	M/s Lucky Engineering works	244/18	159500	03.12.2018
22.	109	M/s Sahara Electric Works	140073	47500	21.11.2018
23.	107	M/s Rudraksh Associates	593408	51000	03.11.2018
24.	99-101	M/s R&R enterprises	570798 570799 570800	35556 23145 23145	20.04.2019
25.	31	M/s ECE Industries	0132311	65654	30.10.2018
26.	33	M/s Bontronics System and devices	994844	40000	26.03.2019
27.	45	M/s Esquire-tech	421697	81000	31.10.2018
28.	49	M/s Rajan D.S. Build Tech. Pvt. Ltd.	232139	81856	16.03.2019
29.	62	M/s Sahara Electric works	0161394	107000	22.03.2019

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

PARA-07 Withheld of GST.(Audit Memo No. 13 Dated: 05.11.2019)

During the test check of monthly running account bills, it has been observed that Division has withheld amount on account of GST from the bills of the contractors. Details of some of the bills is as under:

CV No. & Date	Name of work	Agreement No.	Amount of GST withheld 6%
211, 28.07.2017	RMOEI& Fans and pump set in various police station and residential complex under AE(E)/NWESD-31/PWD, at Saraswati Vihar Police Station, Police Line Colony, Delhi	158/EE(E)/NWED, PWD/2016-17	11150
213, 28.07.2017	Maint. & Elect. Consumption charges of street lighting on PWD roads under zone M-3 / SH: Routine maint. And operations of DG Set.	28/EE(E)/PWD EMDM-353/2015-16	44462
73, 17.07.2017	Running maint. And operation of swimming pool at Govt. Sarvodaya Bal Vidyalaya Shakurpur, Delhi.	06/EE(E)/NWED/16-17	9874
78, 17.07.2017	A/R & M/O to school buildings under PWD sub-division north west building-23, Mangol Puri Assembly	109/EE/PWDM-332(N)/2016-17/21/EE(E) NW/17-18	41095

203, 25.07.2017	Renovation and repair / replacement of old / burnt light / power point i/c accessories at Keshav Puram Fire Station.	133/EE(E)/NWED PWD/2016-17	26264
206, 28.07.2017	Day to day maintenance and operation of electrical installation LT Panel boards sub-station, DG sets and dewatering pumps on under pass / RUB at Madhuban chowk under pass and Mangolpuri	14/EE(E)/NWED PWD/2017-18	38087
182, 28.07.2017	ARMO various EIIME of 119 type-III residential qtrs for the staff of govt. of NCTD of Delhi at Sec. 11 Rohini Delhi.	217/EE(E)/NWED PWD/2015-16	18999
193, 28.07.2017	ARMO various Electrical installation & mechanical equipments at FSL, Madhuban Chowk, Sec. 14, Rohini, Delhi	152/EE(E)/NWED PWD/2015-16	6826
180, 28.07.2018	Main. & payment of elect. Consumption charges of street lighting on PWD Roads, under Zone M-3, Delhi.	101/EE(E)/NWED PWD/2015-16	8607
132, 26.07.2017	Renovation of room No. 405 at 4 th floor in Distt. Court, Rohini, Delhi	125/EE(E)/NWED PWD/2016-17	21662

Executive Engineer is requested to release the withheld amount of GST, as per norms of GST after due verification of facts to avoid litigation cases under intimation to Audit.

PARA-08 Time bared cheques amounting to Rs. 1439707/-.(Audit Memo No. 05 Dated: 30.10.2019)

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. 1439707/-, 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.	A 801065	31.03.2014	20394
02.	A 801071	05.04.2014	21561
03.	C 267365	16.04.2014	6348
04.	C 560402	17.11.2014	10500
05.	C 560403	17.11.2014	33500
06.	A 801232	11.12.2014	267806
07.	A 313434	13.02.2015	718904
08.	A 313293	17.12.2015	360694
Total			1439707

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As the above cheque has become old for 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.

PARA-09 Heavy outstanding balances under deposits. (Audit Memo No. 03 Dated: 29.10.2019)

During test check of monthly account (Form-79) of Ex. Engineer, M-353 for the month of March, 2019, it was observed that an amount of Rs. 6.46 lacs were 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)	1,36,85,089
Civil Deposits - Public Work Deposits (Part III)	4,63,72,832
Civil Deposits - Other Deposits (Part V)	45,37,525
Total outstanding as on 31.03.2019	6,45,95,446

Heavy accumulation under Part-II of Rs. 1.36 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. 4.64 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. 45,37,525/- 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-10 Payment of final bills not made within time limit as prescribed in CPWD Manual. (Audit Memo No. 15 Dated: 07.11.2019)

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

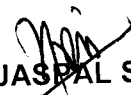
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Some of the cases are given below:

Sr. No.	Name of work	Name of Contractor	Tendered cost of work (in Lakh)	Date of completion	Date of final payment
1.	Maint. And elect. Consumption charges of street lighting on PWD roads under Zone M-3 (SH: operation of lifts at Mukarba Chowk Flyover and Punjab Kesari FOB)	Sudhir Electricals	2880000	22.11.2017	Bill pending due to non-sanction of deviation statement by Competent Authority
2.	Providing and installation of Boom Barrier at Forensic Science Laboratory, Madhuban Chowk, Sec. 14, Rohini, Delhi	Media Tele Communication	413700	11.04.2016	-do-
3.	RMO Various electrical installation and mechanical equipments installed in (1) various educational building under Pitampura Section (2) office of DC West, Rampura (3) CFDL, Lawrence Road, Delhi	R.S. Electric. Co.	248500	18.12.2016	-do-
4.	RMO various electrical installation and mechanical equipments at (1) District Jail, Rohini (2) Home for mentally retarded & Old age person, Asha Kiran Complex, Avantika, Rohini (3) various schools in Rohini	R.S. Electric Co.	217000	19.12.2016	-do-
5.	RMO of various E & M Services at District Court Rohini during 2014-15	ECE Industries Ltd.	1125744	10.04.2016	-do-

Executive Engineer is requested to take early action to release the amount after approval of the deviation statement from the Competent Authority 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. 04 Dated: 30.10.2019)

During the test check of records of office of Executive Engineer, PWD,EMD (North West) M-353,Delhi Kashmere Gate, 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.	02/EE/PWDN W-B-1/17-18 (Sr. No. 4)	AR SMO to School Building under PWD Sub Div. North West Building – 13 (Shalimar Bagh Legislative Assembly) SH: Civil & Elect. Works composite	10191031	5405323	(-) 46.96%
2.	107/EE/M-332(N)/16-17 (Sr. No. 36)	AIR & MO to school building under PWD Sub. Divn. North West Building – 22, Kirari Legislative Assembly. SH: Civil & Elect. Works) Composite.	3939966	2206381	(-) 44
3.	Sr. No. 85	ARMO various electrical installation and mechanical equipment works at KGWP/DTTTE/BTE at Pitam Pura Delhi. SH: Servicing and routine maintenance of STAC/WTAC and water coolers at various locations	930095	557875	(-)40.02
4.	Sr. No. 91	RMO E&M Services at DA operators, Haiderpur. SH: Replacement of worn out street light and other EI works	2584144	1514434	(-)41.39
	2018-19				
5.	Sr. No. 04	Running operation and main of swimming pool at Govt. Co-Ed Sr. Sec School, C-Block, Mangol Puri, Delhi	1248901	711104	(-)43.06
6.	Sr. No. 65	Renovation of police communication center at National Emergency Responses System (NERS) at Shalimar Bagh, Delhi (Providing of CCTV Camera)	1093079	612000	(-)44.01
7.	Sr. No. 75	Electrical Renovation of MP Hall including Providing of LED Lights, Audio-video Sound System, Stage Lighting, Curtain, Air Conditioners and CCTV Surveillance System at GSKV No. 02(School ID 1411030). SH: SITC of stage material curtain and stage lighting.	905537	484975	(-) 46.84

8	Sr. No. 113	Maintenance and electrical consumption charges of street lighting on PWD Roads under North Zone (SH: Routing maintenance of street lights at Various roads under NWED).	9363138	5302345	(-) 43.37
9.	Sr. No. 120	RMO Electrical and Mechanical services at Distt. Court Rohini, Delhi (SH: Servicing of STAC / WTAC/PTAC and water coolers of different make)	299216	149309	(-) 50.10

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 (CPWA-58).(Audit Memo No. 06 Dated: 30.10.2019)

During the test check of the PBRs (CPWA-58) maintained by the Office of Executive Engineer, PWD, EMD M-353, 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-writings 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.




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TAN-03 Slow progress of works leading to missing the deadlines for completion of work.(Audit Memo No. 08 Dated:30.10.2019)

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.	AR/MO to school building under PWD sub-division North West Building-13 (Shalimar Bagh Legislative Assembly) SH: Civil and Electrical work Composite	M/s Naini Electricals (Civil work) composite	01.05.2017	30.06.2017	17.10.2017	04
2.	ARMO various electrical installation and mechanical equipment at Forensic Science Laboratory, Madhuban Chowk, Sector-14, Rohini, Delhi.	M/s Kelvin Associates	05.04.2017	04.05.2017	27.12.2017	08
3.	RMO Electrical and Mechanical services at Distt. Court Rohini, Delhi.	M/s Galaxy Associates	14.06.2017	13.07.2017	09.04.2018	09
4.	Wiring for snooker and table tennis court at 6 th & 10 th floor of Lawyers Chambers Building at Distt. Courts, Rohini	M/s R.S. electric Co.	16.08.2017	15.09.2017	15.02.2018	05
5.	Construction of resource center for children with special need at SKV Prashant Vihar School ID 1413067	M/s Vivek Associates	16.09.2017	15.11.2017	07.07.2018	08
6.	Electrical Renovation of Instrumentation Section of Food Laboratory, CFDL Building, Lawrence Road, Delhi	M/s Sugandha Electrical	02.12.2017	01.01.2018	27.08.2018	08
7.	SITC of Stage Motorized curtain, Stage Lighting, Audio and Video Projection System in MP Hall at Govt. Sarvodaya Co-ed Vidyalaya, B-4, Paschim Vihar, Delhi-63	M/s Electrorama	12.07.2018	11.09.2018	08.02.2019	05

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

TAN-04 Improper maintenance of Service Books.(Audit Memo No. 14 Dated: 05.11.2019)

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.

(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.	Vijay Pal, Pump Operator	29.02.2020
2.	Surender Nath, Khallasi	30.04.2020
3.	Kundan Singh, Wireman	31.05.2020
4.	Satbir Singh, Pump Operator	31.12.2020
5.	Om Prakash, Pump Operator	31.12.2020
6.	Suresh Kumar, Pump Operator	31.03.2021
7.	Brahm Prakash, Wireman	30.04.2021
8.	Kamta Singh, Wireman	30.06.2021
9.	Jaibir Singh, Wireman	31.08.2021
10.	Subhash Chander, Pump Operator	30.11.2021

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

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

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