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

**AUDIT REPORT OF OFFICE OF EXECUTIVE ENGINEER, PWD HMED (SOUTH WEST) M-151, DELHI ARMED POLICE LANE, VIKAS PURI, DELHI FOR THE PERIOD 2019-23**

**INTRODUCTION**

The Internal Audit Report on the accounts of Office of Executive Engineer, PWD HMED (South West) M-151, Delhi Armed Police Lane, Vikas Puri, Delhi, **for the period 2019-23** was conducted by the field Audit Party No. XIX comprising of Shri Jaspal Singh, IAO/AO, and Shri Ramesh Kumar, Sr. Asstt.. The audit was conducted during 10 working days between 06/10/2023 to 19/10/2023.

**AIMS AND OBJECTIVES**

PWD Electrical Maintenance Division M-151, DAP Lane, Vikas Puri, Delhi is entrusted with the electrical maintenance of hospitals. The work involves electrical installation & maintenance thereof in the hospital, staff quarters, hostels of doctors & nurses, providing high mast light / maintenance of street lights, installation of pump sets and maintenance thereof, maintenance and operation of lifts, AC Plants and air-conditioners, incinerators, boilers, DG Sets for power back-up, providing of water and desert coolers and maintenance thereof, PA System and fire-fighting system etc.

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

The following officers have served as HOO / DDO / Cashier during **2019 to 2023**

S. No.	Name of the Officer	Period	
		From	To
HOD/HOO/DDO			
1.	Sh. Pankaj Krishak, Exe. Engr.	01/04/2019	31/10/2019
2	Sh.Rup LAL	01/11/2019	29/03/2020
3	Sh. Mahavir Pandit	30/04/2020	20/06/2021
4	Sh. Ankit Uniyal	21/06/2021 22/06/2022	17/01/2022 20/12/2022
5	Smt. Sonali Batta	18/01/2022 21/12/2022	21/06/2022 20/01/2023
6	Sh. Kiran Babu Koneru	21/01/2023	Till date
Cashier			
1.	Sh. Ramesh Chand, UDC	01/04/2019	06/01/2020
2	Sh. Shiv Kumar Chugh	07/01/2020	29/02/2020
3	Sh. Mehar singh	01/03/2020	30/04/2021
4	Sh. Rajinder Kumar	01/05/2021	05/04/2022
5	Sh. Babu Lal	06/04/2022	16/08/2023
6	Sh. Suresh Nath Sharma	17/08/2023	Till date

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**Expenditure of the Department for the period  
2019 to 2023**

**(Amount in lacs.)**

<b>Period</b>	<b>Budget Allotted</b>	<b>Expenditure</b>
2019-20	Not provided	Not provided
2020-21	8505.00	7942.38
2021-22	9880.00	8510.05
2022-23	10455.00	10091.90

**Vacancy Statement of regular staff as on 31.03.2019 :**

<b>S. No.</b>	<b>Name of the post</b>	<b>No. of Sanctioned posts</b>	<b>Filled</b>	<b>Vacant</b>
1.	Group-A	1	1	0
2.	Group-B	07	06	01
3.	Group-C	19	18	01
	<b>Total</b>	<b>28</b>	<b>18</b>	<b>10</b>
Vacancy statement of work-charge staff in sub-divisions under HMED M-151 was not provided				

**Statutory Audit :**

The Statutory audit of the office of Executive Engineer, PWD HMED (South West) M-151, Delhi Armed Police Lane, Vikas Puri, Delhi has been conducted upto 31.03.2019 by AG (Audit) Delhi.

**Maintenance of Records :**

The maintenance of record of the office of Executive Engineer, PWD HMED (South West) M-151, Delhi Armed Police Lane, Vikas Puri, Delhi for the period 2019-2023 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.	2007-08	09	1	10	08
2.	2008-10	08	01	9	07
3.	2010-17	05	01	06	04
4	2017-19	07	02+1 Partly	1A,3,7	05
	<b>TOTAL</b>	<b>29</b>	<b>05+1 Partly</b>	<b>0</b>	<b>24</b>

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/ Regularized	Balance
1.	2007-08	04	276000	0	276000
2.	2010-17	01	10090	0	10090
3	2019-23	01	87967	71839	16128
4	2019-23	02	2430	0	2430
5	2019-23	03	3780	3780	0
<b>Balance recovery to be made</b>			<b>380267</b>	<b>0</b>	<b>304648</b>

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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 HMED (South West) M-151, Delhi Armed Police Lane, Vikas Puri, Delhi for the period 2019-20 to 2022-23. Audit Memos have been converted into 12 Audit Paras (Memo No. 3 & 17 merged and converted into para No2 ) 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	01	30000	0	30000	Para- 06
3	09	690	0	690	Para-05
	<b>Total</b>	<b>30690</b>	<b>0</b>	<b>30690</b>	

Internal audit report has been prepared on the basis of information furnished and made available by the office of Executive Engineer, PWD HMED (South West) M-151, Delhi Armed Police Lane, Vikas Puri, Delhi for the period 2019-20 to 2022-23. 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. XI**



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**Details of Old Recoveries**

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/ Regularized	Balance
1.	2007-08	04	276000	0	276000
2.	2010-17	01	10090	0	10090
3	2019-23	01	87967	71839	16128
4	2019-23	02	2430	0	2430
5	2019-23	03	3780	3780	0
<b>Balance recovery to be made</b>			<b>380267</b>	<b>0</b>	<b>304648</b>

**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	30000	0	30000	<b>Para- 06</b>
3	09	690	0	690	<b>Para-05</b>
	<b>Total</b>	<b>30690</b>	<b>0</b>	<b>30690</b>	

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OLD REPORT  
Part - I

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AUDIT REPORT OF PWD ELECTRICAL DIVISION EMD M 353,  
VIKAS PURI, NEW DELHI FOR THE YEAR 2007-08

Part I : NIL

Part II Current Report

Para No. 01

Ref. Memo No.10  
Dated: 14.11.2008

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Sub: Performance/out put of the unit. ✓

PWD EMD M 353 (Electrical Division VIII) is basically a maintenance division and also given with the responsibility of electrical works of newly constructed 300 bedded Super Speciality Wing of DDU Hosp., Trauma Centre, DDU Hosp., Guru Govind Singh Govt. Hospital, Patel Nagar Hospital, Central Jail etc. In order to assess the level of compliance of provisions of CPWD Manuals, CPWA Code etc. by the Division, audit scrutinized various records maintained by the Division as well as 04 subdivisions under it's jurisdiction and following observations have been made:-

- (i) As per provision contained in CPWD Manual Volume II, clause 25(2) & 23(3) deviation from the agreed quantity of work should be avoided. Section 23.6 further prescribes that no extra/substituted items should be executed without the approval of the Competent Authority. The above restrictions are imposed to avoid any undue benefit to the Contractors from the Govt. account as well as to ensure economy, efficiency & effectiveness in PWD projects. The audit assessed around 95 cases of final bills for the audit period in which around 80 cases are having escalation in expenditure. This indicates that the **Division** has not prepared the preliminary estimates properly for various works executed as the actual expenditure on the works was in excess of the preliminary estimates. Excess of actual expenditure ranging between **54 and 284%** noticed are given in the annexure. The audit has also assessed 97 bills in respect of expenditure made by the **Sub Divisions** and found that in almost all the above bills expenditure exceeded the Estimated/Tendered cost. The excess of preliminary estimates ranging between **55% and 221%** are given in the annexure. This again indicates that the cost of works visualized while preparing the preliminary estimates are without assessing the exact requirement of the client departments. Above irregularity pointed out by the audit may be enquired into and procedure for preparation of estimates being undertaken by the Division may be reviewed for improvement.
- (ii) As per delegation of powers conferred upon the Asstt. Engineers of Sub Divisions vide OM No.DGW/MAN/129 dt.30.12.2005 they may accept the tender costing upto a limit of Rs.1 lakh. But it has been observed that the Sub Division accepted number of works which costs just below the above limit and executed the work ending with a final expenditure even for more than 2 lakhs. The estimates for such works are therefore evaded approval/attention of the higher authorities while finalizing it at the same time given undue benefit to the Contractors. Details of all the 97 works assessed have annexed with this report for reference and review.



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(iii) Besides above, instances of inflated estimates for works prepared by the Division were also came to the notice of audit ranges between 10% and 159% which are very much on higher side. Few such instances are given below:-

SNo.	Agreement No.	Name of the Work	Estimtd. cost	Actual Expdr.	%of inflation
1.	111/05-06	Supply/installation of fire alarm	92,16,794	71,52,563	29%
2.	72/05-06	Wiring for EPABX, CCTV in 300 bedded	7,13,630	5,57,483	28%
3.	26/06-07	Open & routine maint of cold storage DDUH	9,30,073	3,59,532	159%
4.	50/07-08	MOEI & fans S/oRMO in PS Moti/Patel/Kirti	6,54,576	5,35,174	22%
5.	99/05-06	Wiring EPABX, CCTV etc. in SS Wing of DDU	9,29,475	8,43,607	10%

(iv) As per CPWD Manual Section 28.1, at the time of issuing NIT for a particular work the Engineer in Charge should specify the time allowed for completion of the work consistent with the magnitude and urgency of the work and as per Section 28.2 the time allowed for carrying out the work as entered in the contract shall be strictly observed by the Contractor. During the scrutiny of 97 bills in respect of Sub Divisions against which final payments were made it was observed that 34 cases are pertain to the year 2006-07 whereas the period of completion of work ranges between 12 days to maximum one year. Similarly scrutiny of bills in respect of works executed by the Division it has been noticed that majority of works were agreed during 2002-07 whereas average completion period for works in the Division is one year. Details of all above works are given in the statement attached with the report. Since the date of actual completion of work are not recorded either on the bills or in the agreement register in most of the cases the audit could not verify the exact date of completion of these works. It may therefore be ensured in future that the dates of actual completion of work are recorded in the above records.

(v) During the scrutiny of budget allocation and expenditure incurred it has been noticed that an expenditure of Rs.5.94 Crores has been incurred over and above the allocation of 4.90 Crores under the head 2059 B1(4) Maint. & Repair which indicates that the maintenance work load of this Division has been increasing and allotment of maintenance budget is insufficient. The expenditure under this head may be watched and ensured that the expenditure on maintenance work is within the allocated budget.

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S.No.	Agmt. No	Name of the work	Estimate	Expdr.	% of excess
<b>Division VIII</b>					
1.	07/06-07	Contrn. Of P.S.Jaffarpur	11,04,199	24,28,783	120%
2.	02/06-07	Co.Edu Poly at existing ITI,Jaffarpur	10,15,079	19,85,300	96%
3.	03/06-07	Prov.&fixing lighting 300 bedded hosp.	8,74,325	13,81,364	58%
4.	96/05-06	Work in 300 bedded SS war, C2Janakpuri	12,22,848	20,25,335	66%
5.	47/06-07	Prov. ETAC System in DDU Hosp.	4,73,397	7,47,989	58%
6.	99/01-02	Trauma centre in DDU Hosp.	1,27,04,975	2,51,81,670	98%
7.	91/05-06	R/MO DG Set in C Jail No.1	8,87,880	14,49,735	63%
8.	70/06-07	MoEI fans,S/L,RMO GGS Hosp.R Ngr.	3,46,928	5,60,696	62%
9.	81/06-07	Resto to EI Fans, repairs in ITI, Jail Rd.	3,66,469	6,33,038	73%
10.	96/06-07	Prov & fixing of smoke extr. in SSHosp.	9,31,979	18,01,802	93%
11.	37/06-07	C/o3 bay fire strn. At Hari Nagar	6,48,639	12,08,295	86%
12.	135/06-07	MoEI fans etc. at DDU Hosp.	2,56,190	4,24,883	66%
13.	93/05-06	MoEI fans, RMO of P/sets DAP Lines	5,22,048	9,28,204	78%
14.	65/06-07	Prov. LT Service cable at DAP Lines	2,19,500	6,64,360	203%
15.	125/06-07	Replacement of worn out Sew.pump,CJ	13,97,649	27,37,117	96%
16.	28/06-07	Prov. AC fixing, grill in SSHosp,C2JPuri	12,05,840	21,13,754	75%
17.	127/06-07	Prov. Dr.Paging system in SSHosp. ,,	13,26,700	20,46,940	54%
18.	83/05-06	MoEI fans S/LRMO at GGS, Ragh ngr.	3,05,352	5,29,930	74%
19.	08/06-07	MoEI fire alarm, AC etc. DDU Hosp.	2,88,756	4,82,058	67%
20.	49/06-07	MoEI fans RMO sets in schools	1,62,060	2,52,480	56%
21.	67/07-08	M/f & S/L DGset,lift in GGS Hosp.	6,81,980	10,86,260	59%
22.	07/04-05	Opern & Maint of pumpset, CJail	1,58,148	5,08,836	222%
23.	16/06-07	Prov.service of computer in SSHosp.	2,93,148	4,80,635	64%
24.	68/07-08	C/o voter regn of EPIC centre, J.Puri	1,11,034	4,26,703	284%
25.	166/03-04	C/o medical ward in C Jail No.3	3,80,175	9,21,875	142%
26.	12/06-07	MoEI & fans UPS at DDU Hosp.	2,13,313	4,00,915	88%
27.	69/05-06	MoEI & fans substn at GGS Hosp.	7,41,216	13,84,915	87%

**Sub Divisions I, II, III & IV**

1.	4/AE(E)II/07-08 (CV No.14 dt.1.11.07)	94,540	1,48,072	57%
2.	26/AE(E) I/07-08 (CV No.7 dt.1.11.07)	50,330	1,05,522	110%
3.	14/AE(E) III/06-07 (CV No.23 dt.8.5.07)	90,338	1,46,255	62%
4.	25/AE(E) III/06-07 (CV No.52 dt.10.5.07)	83,819	1,37,468	64%
5.	24/AE(E) III/06-07 (CV No.53 dt.10.5.07)	51,800	83,056	60%
6.	39/AE(E) II/07-08 CV No.114 dt.25.3.08)	54,128	85,601	58%
7.	32/AE(E) III/07-08 (CV No.198 dt.28.3.08)	36,100	1,10,651	207%
8.	39/AE(E) III.07-08 (CV No.199 dt.28.3.08)	94,065	2,06,876	120%
9.	32/AE(E) I/07-08 (CV No.215 dt.28.3.08)	80,606	1,40,429	74%
10.	15/AE(E) III/07-08 (CV No.219 dt.29.3.08)	97,563	1,81,504	86%
11.	33/AE(E) III/07-08 (CV No.220 dt.29.3.08)	97,938	2,31,169	136%
12.	10/AE(E) II/07-08 (CV No.56 dt.18.9.07)	88,985	2,05,448	131%
13.	52/AE(E) I/06-07 (CV No.70 dt.19.9.07)	81,002	1,25,205	55%
14.	59/AE(E) I/06-07 (CV No.189 dt.17.10.07)	84,098	1,32,468	58%
15.	14/AE(E) II/07-08 (CV No.133 dt.12.12.07)	81,191	1,57,970	95%
16.	40/AE(E) III/06-07 (CV No.85 dt.9.10.07)	36,854	1,18,417	221%



Para No.02

Para - 2

Ref. Memo No.02

Dated: 11.11.2008

Sub: Avoidable expenditure on cost escalation.

Agreement No : 32/EE/PWD V/2003-04  
Name of the work : C/o 300 bedded super speciality wing  
of DDU Hosp., C2 Janakpuri, N.Delhi  
SH: Internal electrification.  
Name of the Contractor: M/s Omex Constructions

Section 17.3.1, 17.3.2 and 4.21 of CPWD Manual Vol.II envisage PWD Divisions to issue tender notices only after ensuring that all tender documents including complete set of architectural and structural drawings together with specification of work are available or are likely to be available before the work commences alongwith sites free from encroachments and hindrances. Standard conditions of contracts (Clause 10 CC) also provide for compensating the Contractor for increase in the wages of labour and cost of material in works contracts with stipulated period of completion of six months or more.

The internal electrification work in 300 bedded Super Speciality Wing of DDU Hosp., C2 Janakpuri was awarded to M/s OMEX Construction Ltd. at a tendered cost of Rs.1,22,43,637 which was 11.97% below the estimated cost of Rs.1,39,08,439. The final payment as per 17<sup>th</sup> & Final bill/Vr.No.195 dated.31.12.2007 was Rs.1,94,26,445 with an escalation in expenditure of 39.67% over the estimated cost. The stipulated date of start and completion of the work was 27.6.2003 and 26.12.2005 respectively. The work was actually completed with a delay of 668 days and final payment of Rs.1,94,26,445 (17<sup>th</sup> & final bill/Vr.No.195 dt.31.12.2007) which comes to 39.67% escalation over the estimated cost was made by the Division. Apart from the excess expenditure on deviation and extra item of work the delay in completion of the project alone led to significant cost escalation ie; more than 50% of the escalated expenditure amounts to additional payment of Rs.29,47,726 under the clause 10 CC of the agreement on account of escalation in the cost of labour & material. The reasons recorded in the hindrance register for delay in completion of work include (i) 455 days of hindrance due to the ongoing of some other works and non availability of site (ii) 91 days for extra items due to change in specifications (iii) 97 days due to non supply of various structural drawings (iv) 25 days due to other reasons were clearly attributable to the Division.

Had the Division ensured timely provision of the above basic requirement the additional expenditure on account of escalation in the cost of labour and material could have avoided. Failure of department to adhere to the codal provisions and ensure timely completion of work thus resulted in an avoidable expenditure of Rs29.48 lakhs from the Govt. Funds. Being an Electrical Division no expenditure on construction materials such as cement, bricks, steel etc. were used, even though the Division had to pay the above huge amount of compensation under clause 10 CC of the contract.



Para No.03 (a)

Para - 3(a)

Ref. Memo No.11  
Dated: 14.11.2008

Sub: Escalation of cost due to preparation of  
Un realistic estimates & addition of extra items.

- (i) The work of Prov. & Fixing of MS Pedestal of smoke extractor fans in 300 bedded Super Speciality Wing of DDU Hosp. was awarded to M/s Mangson Sales & Engineers at a tendered cost of Rs.9,62,842 which was 3.31% above the estimated cost of Rs.9,31,979. The final payment of Rs.18,01,802 (vide vr. No.123 dt.26.3.2008) was made to the Contractor which escalated the cost of work to Rs.8,38,960 ie; 90.01% above the estimated cost includes an expenditure of Rs.6,20,942(66.63%) for 16 extra items alone against the agreed 6 items in the NIT.
- (ii) The work of Prov.AC, fixing grill & diffuses in 300 bedded Super Speciality Wing of DDU Hosp. was awarded to M/s Cascade at a tendered cost of 12,64,382 which was 4.85% above the estimated cost of Rs.12,05,840. The final payment of Rs.21,13,754 (vide vr. No.97 dt.21.9.07) was made to the Contractor which escalated the cost of work to Rs.8,49,372 ie; 70.43% above the estimated cost for 12 extra items in addition to the 06 items of work agreed in the NIT.
- (iii) The work of Operation & Maint. Of auto operation sewage pump set in Central Jail was awarded to M/s KSR Brothers at a tendered cost of 1,65,600 which was 4.71% above the estimated cost of Rs.1,58,148. The final payment of Rs.5,08,836 (vide vr. No.183 dt.19.2.2008) was made to the Contractor which escalated the cost of work to Rs.3,43,236 ie; 217.03% above the estimated cost includes an expenditure of Rs.1,47,559(93.30%) for extra item of works alone.
- (iv) The work under Agreement no.55/EE(E)/PWD EMD M353/07-08 was tendered at a cost of Rs.5,52,969 which was 22.87% below the estimated cost of Rs.7,16,918 where as the work was completed at a total cost of Rs.8,29,644 ie; 15.72% above the estimated cost. The expenditure escalated due to addition of extra items worth Rs.1,65,265 and deviation of work at a cost of Rs.2,59,137.
- (v) Another work under Agreement No.68/EE(E)/PWD EMD M 353/07-08 was tendered at cost of Rs.1,07,666 which was 3.03% below the estimated cost of Rs.1,11,034 whereas the work was completed at a total cost of Rs.4,26,703 ie; 284.30% above the estimated cost. The expenditure escalated due to addition of extra items worth Rs.3,15,824 and expenditure of Rs.62,092 due to deviation of work.

In this context following observations are made by the audit:-

- (i) As per Section 23.6 of the CPWD works Manual, no extra/substituted items should be executed without the prior approval of the competent authority who accorded the technical sanction. The Division incurred huge expenditure for execution of extra/substituted items as shown above for which administrative approval/expenditure sanction as well as revised technical sanction of the Competent Authority were not produced to the audit.

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- (II) As per provisions contained in para 25.5 and 25.3 of CPWD volume II, Divisional Officer is strictly prohibited from making or permitting any deviations, except trifling deviation from the quantities specified in schedule of quantities. Changes in the specifications from those indicated in the contract document should be made with the specific orders of the authority technically sanctioning the detailed estimated for the project. The examination of records revealed that there was a huge gap in the approved schedule of quantity and final payment made in the final bill as explained above.
- (III) The officers of PWD accepting the tender shall ensure that scope of the work as approved by the Competent Administrative authority remains unchanged. The scope of work was increased during the execution of work and due to this increase the division paid Rs.20,98,962 for extra work at market rates which was not included at the time of framing of the estimates in respect of works of which details given above. This requires justification as well as explanation from the Division.
- (IV) Besides above, addition of such huge amount of extra items of work defeats the very purpose of calling tenders for works and observance of codal formalities set by the Govt.

Para No.3(b)

Sub: Undue favour to the contractor due to addition of extra items worth Rs.86,976.

The work "Services of computer operators" during the construction of 300 bedded Super Speciality wing of DDU Hospital was awarded to M/s Sigma Radio and Electric Corporation at a tendered cost of Rs.3,04,620 which was 3.91% above the estimated cost of Rs.2,93,148. The final payment amounting Rs.4,80,635 was made to the Contractor upon the completion of work.

As per the extra item statements No.2 & 3 attached with the bill the Division found made payment for Supplying and fixing of 150 W HPSV flood light fittings complete with weather proof control gear box, choke etc. and Supplying and fixing of Photo Illuminecent Type (Glow in dark) Safety Sign board having single/both side Acrylic sheet as extra items at market rates. The work in NIT was for Providing Services of Computer operator whereas the extra items at a cost of Rs.86,976 included in the work and got executed found no relevancy to the original requirement of the client department which allowed undue favour to the Contractor. Had tenders been invited for these extra items of work the Division could have availed the benefit of competitive rates. This has also been pointed out by the AGCR Audit in their audit report for the year 2007-08.



Para No. 04

Para 4 ✓

Ref. Memo No 13  
Dated: 21.11.2008

Sub: Excess/overpayment of Rs.2.76 lakhs  
to the Contractors.

During the scrutiny of vouchers in respect of various works it has been noticed that the rates and quantity of works have been shown in excess of the rates/quantity approved and shown in the extra item statements attached with the bills thereby causing excess and over payment to the tune of Rs.65,836 to the following Contractors. Bill wise details of all such cases are given in the annexure.

S.No.	Name of the Contractor	Amt. of recovery to be made
1.	M/s R.K.Trading Co.	1,300
2.	M/s Vikas Engg. Works	46,467
3.	M/s Repair Associates	4,979
4.	M/s A K Electrical Works	1,846
5.	M/s Hydra Flow	5,000
6.	M/s Cascade	6,244
Total		65,836

Besides above, it has been observed from Voucher No.57 dated 18.9.2007 in respect of work for providing Fire Fighting System in 300 bedded Super Speciality Wing of DDU Hospital and the deviation statement attached therewith, qty. of 1086.19 mtrs. against item no.2 (MS pipes, Sprinklers & valves, pdg. & fixing, jointing and testing heavy quality MS Pipe etc. 150 mm dia pipe) has only been executed whereas as per bill, payment for a qty. of 1236.19 mtrs has been found made. The rate per mtr. is Rs.1,400 and accordingly an excess/over payment of Rs.2,10,000 has been found made to M/s Swastik Enterprises to whom the work was awarded.

The excess/over payment of Rs.2,75,836 made to the Contractors are irregular, therefore may be recovered from them after due verification and deposited in Govt. account under intimation to the audit.

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Extra Item No.	Qty./Payment as per Bill			Qty./Payment approved in the Extra Item statement			Excess Paid
	Qty.	Rate	Amount	Qty.	Rate	Amount	
<b>Agreement No. 18/AE(E)11/06-07(CV No.32 dated 08/05/2007)</b>							
<b>Name of the Contractor : M/s R.K. Trading Co.</b>							
2	5	2080	10400	5	1820	9100	1300
<b>Agreement No. 86/EE(E)PWD ED VIII/06-07(CV No. 10 dated 01/11/2007)</b>							
<b>Name of the Contractor M/s Vikas Engg. Works.</b>							
1	319	104	29858	238	104	24752	8106
2a	1260	88	111132	788	98	77224	33908
b	83	1980	1643	62	22	1364	279
4b	82.50	362	29865	72.50	362	26245	3620
<b>Agreement No. 24/EE(E)PWD ED 8/2006-07 (CV No. 12 dated 02/01/2008)</b>							
<b>Name of the Contractor : M/s Repair Associates</b>							
2	13 mtr.	2583	33579	13 mtr	2200	28600	4979
<b>Agreement No. 28/AE(E) 11/06-07 (CV No. 23 dated 03/01/2008)</b>							
<b>Name of the Contractor : M/s A.K. Electrical Works</b>							
1a	8	480	3840	8	463	3704	136
b	7	390	2730	7	364	2548	182
2	8	960	7680	8	789	6312	1368
<b>Agreement No. 127/EE(E)PWD ED VIII/06-07 (CV No. 227 dated 19/10/2007)</b>							
<b>Name of the Contractor : M/s Hydra Flow</b>							
1	250	613	153250	250	593	148250	5000
<b>Agreement No. 50/EE(E)PWD M 353/07-08 (CV No. 126 dated 27/03/2008)</b>							
<b>Name of the Contractor M/s Vikas Engg. Works</b>							
1	13.80	660	9108	13.80	530	7314	1794
2	17.60	680	11968	17.60	580	10208	1760
<b>Agreement No. 35/AE(E)IV/PWD M 353/07-08 (CV No. 249 dated 31/03/2008)</b>							
<b>Name of the Contractor : Cascade</b>							
1	1 Job	25116	25116	1 Job	19872	19872	5244
<b>Agreement No. 131/EE(E)VED VIII/06-07 (CV No. dated)</b>							
<b>Name of the Contractor : M/s Cascade</b>							
2	1 Job	23828	23828	1 Job	22828	22828	1000



Para No.05

Sub: Un authorized expenditure

Ref. Memo No.07

Dated: 11.11.2008

As per powers delegated for award of work without call of tenders vide OM No.DGW/MAN/129 dated 30.12.2005, Assistant Engineers of Sub Divisions and Ex.Engineers may exercise their powers for the above purpose upto a limit of Rs.20,000 and Rs.1.25 lakhs respectively. But during the scrutiny of records it has been noticed that both the above officers issued work orders against works costing more than the above limit on several occasions. Details of such works executed and payments made by the Division are as under:-

S.No.	Work order No. & Dt.	Amount	CV No. & Date	Name of the work
<b>Division</b>				
1.	No.7/67(2)PWD M353/EE(E)	4,32,620	169 dt.16.10.07	MOEI Fans & Street lights, DDU Hosp.
2.	No.20/67(2)/EE(E)/PWD M353 dated. 13.8.2007	3,92,826	220 dt.18.10.07	Renov. Of EI Cables, CJail
3.	No.1/67(2)/EE(E) dt.3.4.07	4,15,010	188 dt.17.10.07	Replacement of capacitor panel, DDU Hosp.

#### Sub Divisions

1.	No.11/26(38)/AE(E)IV/07-08	90,082	170 dt.22.12.07	Voter's regn. & EPIC centre. Prov & Comm & display system Tilak Ngr.
2.	No.12/67(2)/PWD M353 dated. 18.6.2007	1,21,726	130 dt.12.12.07	Installation of exhaust fans & ceiling fans in CJail.
3.	No.6/AE(E)II/PWD M353 dated. 26.9.2007	49,000	134 dt.12.12.07	Pdg. Of new submersible p/set in borewell at P.S. Moti Nagar.

The expenditure made by the Division is irregular keeping in view of financial limits prescribed in the above referred office memorandum and therefore requires regularization from the Competent Authority under intimation to the audit.

OM No.DGW/MAN/72 dated 21.8.01 further prescribes the annual limit for award of work-order as Rs.2 lakhs per annum for Asstt. Engineers in sub divisions and Rs.15 lacs per annum for Ex.Engineers. Sub-Division IV has been found issued work orders for a total amount of Rs.2,69,530 and Division issued work orders at an expenditure of Rs.33,69,856 in excess of above prescribed limits. Details of works as such issued are given in the annexure. Award of work without call of tenders shall be resorted only in emergent cases and suitable reasons shall be recorded. In view of above the reasons/justifications for award of work without following codal provisions may be conveyed to the audit.



## Division

S.No.	Work order No.	Amount
1.	67(2)/EE(E)/EMD M353/1	4,16,138
2.	67(2)/EE(E)/EMD M353/2	99,000
3.	- do - /3	1,24,500
4.	- do - /4	85,470
5.	- do - /5	2,29,900
6.	- do - /6	1,11,827
7.	- do - /7	4,32,620
8.	- do - /8	77,500
9.	- do - /9	32,475
10.	- do - /10	54,778
11.	- do - /11	1,22,120
12.	- do - /12	90,897
13.	- do - /13	23,700
14.	- do - /14	47,124
15.	- do - /15	95,512
16.	- do - /16	42,020
17.	- do - /17	1,10,496
18.	- do - /18	99,000
19.	- do - /19	77,500
20.	- do - /20	3,93,576
21.	- do - /21	1,07,000
22.	- do - /22	2,61,801
23.	- do - /22	78,652
24.	- do - /23	77,500
25.	- do - /24	78,750

**Total** 33,69,856

## Sub Division – IV

1.	AE(E IV)/PWD/EMD M 353/3	19,880
2.	- do - /4	19,878
3.	- do - /1	18,112
4.	- do - /2	18,112
5.	- do - /7	19,160
6.	- do - /10	18,796
7.	- do - /8	18,566
8.	- do - /5	19,166
9.	- do - /9	10,347
10.	- do - /6	17,431
11.	- do - /11	90,082

**Total** 2,69,530

52/1  
34/35/E  
66/C  
79/C

Para No.06

Para - 6

Ref. Memo No.03  
Dated: 11.11.2008

Sub: Splitting up of expenditure/work.

As per powers delegated to AEs and EEs vide OM No.DGW/MAN/128 dated:1.12.2005 issued from Dte. General of Works, CPWD, they may award works costing Rs.20,000 and Rs.1.25 lakhs respectively without calling quotations. In order to avoid the requisite codal formalities the following works/expenditure are appears to be splitted up by the Division/Sub Divisions just below the above limits whereas the works executed are of same nature. The works were awarded on work order basis of which details are as under:-

S.No.	Work order No. & Date/CV No.& Date	Amount	Details of work
1.	(i) No.5/AE(E)III/07-08 dt.10.9.07 CV No. 368	19,974	MOE & Fans, I/C street lightning RMO pumpsets, DG sets, AC unit etc. SH:Jail No.1 to 9 O/oMail Beggars home
	(ii) No.6/AE(E)III/07-08 dt.10.9.07 CV No.369 dated 28.2.2008	19,872	- do -
	Apart from above same nature of work has also been executed vide Agmt. No.31(EE(E)/PWD ED VIII/07-08 under SH: Operation of Pumpsets installed in Jail No.8 & 9, Tihar and expenditure of Rs.70,350 incurred upto 1 <sup>st</sup> running bill (CV No.370).		
2.	(i) No.54(4)/AE(E)I/06-07/2 dt.12.6.07 CV No.126 dt.12.12.2007	19,650	R/MO Central Parks & cold storage AC Plant shifting of AC in DDU Hosp.
	(ii) No.54(4)/AE I/06-07 dt.25.8.07 CV No.127 dt.12.12.2007	19,600	- do -
3.	(i) No.4/AE(E) I/54(4)/07-08 dt.21.7.07 CV No.147	19,240	MOE & fans i/c at RTRM Hosp,Jaffarpur
	(ii) No.5/AE(E) I/54(4)/07-08 dt.27.7.07 CV No.148	17,640	SH: Repairing & submain wiring - do -
	The following work/expenditure is found to be split up to evade the financial limit to accept the tender/work ie; Rs.1 lakh for AEs prescribed in the OM No.DGW/MAN/129 dated 30.12.2005:-		
4.	(i) Agmt. No.61/AE(E) IV/06-07 CVNo.137 dated: 07-08	69,837	MOE, I & "Fans, RMO of Pumpsets in various schools & DA dispensary in Vikaspuri, Tilak Ngr. SH: Repair & re-Winding of ceiling fans.
	(ii) Agmt. No.60/AE(E) IV/06-07 CV No.138 dt.07-08	68,854	- do -

Codal provisions prescribed for works may be adhered strictly, so that any undue gain to the Contractors from the Govt. funds while executing public works could be curtailed.

Para No.07

Para - 7

Ref. Memo No.9  
Dated: 14.11.2008

Sub: Acceptance of tenders beyond delegated powers.

In accordance with powers delegated to Asstt. Engineers of Sub Divisions and Ex.Engineers of Divisions, they may accept the lowest tender with or without negotiations amounting Rs.1 lakh and Rs.10 lakhs respectively. Scrutiny of records revealed that the above Officers were not followed the limits prescribed in the OM No.DGW/MAN/129 dated 30.12.2005 while accepting the tenders which amounts to misuse of powers delegated by the Govt. Details of all such works noticed by the audit are given as under:-

**Asstt. Engineers, Sub Divisions**

S.No.	Agreement No.	Tendered Amount	Actual Expdr.
1.	22/AE(E) III/06-07	1,97,972	2,03,607
2.	23/AE(E) IV/06-07	1,05,477	1,38,175
3.	39/AE(E) III/07-08	1,30,410	2,06,876
4.	33/AE(E) III/07-08	1,33,185	2,31,169
5.	10/AE(E) II/07-08	1,37,632	2,05,448
6.	16/AE(E) IV/07-08	1,67,030	2,41,485
7.	02/AE(E) IV/07-08	1,83,693	2,71,951
8.	02/AE(E) II/07-08	1,59,080	2,32,931
9.	68/AE(E) IV/06-07	1,53,280	2,40,194
10.	18/AE(E) IV/07-08	2,15,730	Work in Progress
11.	17/AE(E) IV/07-08	2,01,746	- do -
12.	11/AE(E) IV/07-08	1,16,468	- do -
13.	02/AE(E) IV/07-08	1,83,693	- do

**Executive Engineer**

S.No.	Agreement No.	Estimated cost	Tendered Amt.
1.	92/EE(E)/PWD ED VIII/05-06	3,31,73,270	3,50,84,999
2.	19/ - do - /07-08	1,75,71,870	1,72,94,211
3.	25/ - do - /07-08	44,00,948	43,78,200
4.	39/ - do - /07-08	12,24,860	12,68,600
5.	58/ - do - /07-08	37,93,814	39,11,277
6.	75/ - do - /07-08	19,02,780	19,95,780
7.	77/ - do - /07-08	25,66,489	30,25,341

The circumstances under which these works were accepted without any regard to the provisions of above referred office memorandum may be enquired into and reasons/justifications be conveyed to the audit.

Para No.08

8

Para - 8

Ref. Memo No.04  
Dated: 11.11.2008

Sub: Non levy of Labour Welfare Cess  
amounting Rs.1,03,143.

Building and other construction worker's Welfare Cess Act 1996(Cess Act) provide for levy and collection of Cess on the cost of construction incurred by employees with a view to augment the resources of the building and other workers Welfare Board constituted under the Building & Other Construction Workers(Regulation of emp. & condition of services)Act 1996. Accordingly, all Govt. departments carrying out any building or other construction work through Contractors are required to mandatorily deduct cess at sources @ 1% of the cost from the bills at the time of making payment to the Contractors and to remit the deduction within 30 days to the Delhi Building & other Construction Worker's Welfare Board along with a prescribed return.

Scrutiny of some of the bills by the audit reveals that the Cess prescribed above has not been deducted by the Division from the payments made to the Contractors. Details of all such cases noticed by the audit are given in the "annexure". Accordingly an amount of Rs.1,03,143 is recoverable from various Contractors. The same may be reviewed/verified and Cess due may be recovered from the Contractors concerned for remittance of the same as prescribed above. Similar other instances may also be reviewed and action taken as above under intimation to the audit.

Para No.09

9

Para - 9

Ref. Memo No.06  
Dated: 11.11.2008

Sub: Undue accumulation of unclaimed deposits.

As per provisions under Rule 189 of Receipt & Payment Rules, at the close of March each year all deposits or balance unclaimed for more than 3 completed account year shall be credited to the Govt. under the consolidated fund. Para 21.9 of CPWD Works Manual Vol.II further prescribes that in order to avoid delay in refund of Security Deposit to the Contractor, Divisional Accountant should put up to the Divisional Officer every month a list of all cases where the security deposits becomes due for refund without waiting for application from the Contractors.

During the course of audit, it was noticed that an amount of Rs.2.96 Crore is outstanding as per the monthly account as on 31.3.2008. The details are as under:-

(i) Part II Earnest Money Deposits	: 38,73,354
(ii) Public Works Deposits	: 43,75,476
(iii) Part V - Other Deposits	: 2,13,12,764
<b>Total</b>	<b>: 2,95,61,594</b>

The figures may be verified and deposits outstanding for more than the period prescribed above may be identified for crediting of the same to the Govt. The details of all such deposits credited alongwith copy of challan may be forwarded to the audit for verifying the compliance.



Mem m. 4  
11/11/08

30 31/C  
62/C  
79/C  
48/C

SNO	CV NO	Date	Name of the Contractor	Payment made	Cess recoverable
1	37	17-9-07	Sigma Radio & Electricals	111827-	1118-
2	45	17-9-07	Cabo Tek	229900	2299-
3	42	6-10-07	Seema Enterprises	28998-	290
4	43	"	—d—	24900-	249
5	56	9-10-07	A-K. Electricals	126574-	1266-
6	59	9-10-07	—d—	189766	1898
7	69	9-10-07	Sigma Radio & Electricals	111520-	1115
8	77	"	Supreme Engineers	695523	6955
9	82	"	Atash Enterprises	191478	1915
10	91	"	Vikas Engg. works	45146-	451
11	105	12-12-07	Delhi Power Services Co.	193067	1931
12	117	"	Dynamic System	58800	588
13	118	"	Gurujis Elevators	59271	593
14	119	"	Apex Engineers	30177	302
15	120	"	—d—	19125	191
16	121	"	—d—	19360	194
17	124	"	NIC Engg. works	296975	2970
18	129	"	Vikas Engg. works	89253-	893
19	130	"	Rishu Constrn.	121726	1217
20	131	"	—d—	19600	196
21	136	"	Narwharat Engineers	74584-	746
22	137	"	Seema Enterprises	53376-	534
23	136	"	Nova Engineers	60129-	601
24	139	"	Ak Electrical works	93798-	938
25	147	"	SSS Engineers	19240-	192
26	148	"	—d—	17640-	176
27	150	"	—d—	19600	196
28	169	16-X-07	Dhruv Engg. Corpn.	432620	4326
29	172	17-X-07	PMG Engineers	74535-	745
					35055



(29) 30/c  
61/c 48/c  
74/c

30	177	17-10-07	Snigh Traders	69016	690
31	183	"	SSS Engineers	271951	2720
32	185	"	Rk Trading Co	86004	860
33	186	"	—d—	137432	1324
34	188	"	Chandni Shekhar Snigh	19680	197
35	76	20-9-07	Atu Electrical work	75378	754
36	77	"	—d—	98574	986
37	78	"	Unicon Engineers	42433	424
38	81	"	Suman Power Engineers	77500-	775
39	82	"	—d—	33597	336
40	95	"	Rame Electricals	456922	4569
41	291	30-10-07	Unicon Engineers	49343	493
42	228	19-10-07	B S Tex Electronics Associates	67550	676
43	295	30-10-07	Dynamic System	24300	243
44	298	"	Supreme Electronics Co.	63674	637
45	106	24-9-07	Neet Electricals	138288	1383
46	34	4-2-08	Guruj Elevators	107250	1073
47	26	10-4-07	Labalak	70300	703
48	27	"	Power House	61000	610
49	33	11-4-07	OTIS Elevator Co (I) Ltd	95074	951
50	35	"	Sigma Radio & Electricals	41000	410
51	36	"	—d—	42787	428
52	37	"	—d—	49200	492
53	38	"	—d—	61250	613
54	39	"	—d—	23400	234
55	40	"	Bagga Enterprises	35932	359
56	45	"	Nova Bharat Engineers	99624	996
57	48	"	Nova Engineers	70700	707
58	49	"	—d—	319200	3192
59	50	"	Himalaya Enterprises	51861	519

63479

28 29/2  
601C  
731C 481C

60	52	11-4-07	M/S Dynamic Systems	63126.	631
61	53	"	—de—	105504	1055
62	54	"	—de—	32353	324
63	55	"	—de—	47157	472
64	56	"	—de—	18141	181
65	57	"	The Electrica	33088	331
66	63	"	A.K. Electricals	138175	1382
67	61	8-5-07	Globe Engineers & Contractor	57643-	576
68	72	"	Surgh Traders	77731-	777
69	23	"	—de—	146253-	1463
70	28	"	Sumar Enterprises	102053-	1021
71	29	"	—de—	76163-	762
72	31	"	—de—	39020	390
73	32	"	Rk Trading Co.	155508-	1555
74	33	"	—de—	92090-	921
75	42	10-5-07	Sudesh Refrigeration	257616	2576
76	45	"	S.S. Engineers	123909	1239
77	46	"	—de—	80910-	809
78	48	"	Dev Engineers	105173-	1052
79	49	"	A.K. Electricals	131971-	1320
80	50	"	—de—	89278-	893
81	51	"	Apea Engineers	114424	1144
82	52	"	Rk Trading Co.	137468-	1375
83	53	"	Sumar Enterprises	83056	831
84	46	8-11-07	SS Engineers	422922	4229
85	48	"	—de—	68235	682
86	58	"	A.K. Electricals	102705	1027
87	59	"	—de—	102178	1022
88	87	24-7-07	Bagga Enterprises	40180-	402
89	88	"	Hitech Constr	89268-	893

90811



(27) 28/2  
91 45/2  
72/2

90	117	25.3.08	Vikas Engg works	23032	230
91	3	11.6.07	Beekay Agency	73095	731
92	4	"	—	63636	636
93	22	12.6.07	Suman Power Engineers & Cons.	207900	2079
94	23	"	Hti Tech Consultants & Engineer	87852	880
95	25	"	—	60692	607
96	47	"	Vardaan Engg & Trades	19064-	191
97	69	15.6.07	Apex Engineers	297489-	2975
98					

103143

Para No.10

10

~~Para-109~~

Ref. Memo No.14  
Dated: 20.11.2008

Sub: Non Production/maintenance of records

The following records were not produced to the audit. The same may be shown to the next audit:-

- (i) Agreement Register (Sub Division II)
- (ii) Work award register (Sub Division II & III)
- (iii) Register for deposits (CPWA 67) Part II & V
- (iv) Log book/history sheet of the vehicle
- (v) Stock registers (Con/Non consumable)
- (vi) Contractor's Ledger.

*Settled & taken a form.*

( Jasbir Kaur )  
I A O, Audit Party No.II

*19/10/2013*

*Singh  
PARTY NO. 14*



# WORKS/BILLS ASSESSED

DIVISION V-III

251C  
361C  
701C  
421C

S/no	Agreement no	Est. Cost	Tend. Amt	Actual Expend
1	07/06-07	11,09,199	14,67,604	24,26,783
2	02/06-07	10,15,079	12,42,468	19,85,300
3	03/06-07	8,74,325	8,62,504	13,81,364
4	96/05-06	12,22,848	13,75,120	20,25,335
5	79/05-06	2,13,321	2,14,000	2,60,432
6	16/07-08	7,66,460	7,90,611	9,03,809
7	11/05-06	92,16,794	46,58,330	7,15,2563
8	72/05-01	7,13,630	4,46,716	5,57,483
9	11/07-08	38,3000	37,9952	5,65,381
10	30/06-07	6,08,300	6,16,403	5,92,722
11	47/06-07	4,73,397	4,79,999	7,47,889
12	99/01-02	12,70,4975	-	2,51,81,670
13	14/03-04	4,74,6485	4,35,3183	4,40,0972
14	58/06-07	7,43,500		8,16,171
15	14/05-06		1,78,200	2,72,295
16	13/05-06		1,53,600	2,33,156
17	11/03-04		1,77,174	1,99,166
18	91/05-06	88,7880	9,92,376	14,49,735
19	105/05-06	23,6712	24,6000	3,18,092
20	70/06-07	34,6928	3,60,605	5,70,696
21	41/05-06		4,26,36	6,17,00
22	51/05-06	-	2,53,332	3,37,503
23	81/06-07	3,66,469	5,18,027	6,33,038
24	100/05-06	5,59,660	5,75,500	6,16,966
25	96/06-07	9,31,979	9,62,842	1,80,1802
26	29/06-07	6,48,639	7,57,481	7,32,083
27	37/01-07	6,48,639	8,95,622	12,08,295
28	135/06-07	2,56,790	2,66,213	4,24,883
29	26/06-07	9,30,073	3,31,657	3,59,532
30	4/07-08	4,84,176	4,96,465	4,83,040
31	48/06-07	1,08,492	1,12,236	1,73,267
32	93/05-06	5,22,048	5,88,060	9,28,204
33	56/05-06	1,72,800	1,35,000	2,37,745



53  
24/C  
69/C

Sl. No.	Agent No.	Est. Cost	Tend. Amt	Actual Expend
34	90/05-06	186706	194400	265572
35	65/06-07	219520	363862	664360
36	125/06-07	1397649	1474791	2737117
37	75/05-06	99268	125230	168426
38	28/06-07	1205840	1264382	2113754
39	33/06-07		99980	151672
40	127/06-07	1326700	1382300	2046940
41	9/07-08	482330	498330	612637
42	39/07-08	1224860	1268600	1581079
43	30/05-06	-	294000	442074
44	08/06-07		78000	128385
45	42/05-06	-	117324	149914
46	82/05-06	992916	1057416	1092068
47	66/06-07	113184	116400	140725
48	116/06-07	557028	576774	744645
49	83/05-06	305352	347400	529930
50	88/07-08	415730	412915	610645
51	51/07-08	323542	456888	478647
52	74/06-07	198000	222000	264530
53	50/07-08	654576	535920	535174
54	55/06-07	174528	177811	263935
55	130/06-07	-	-	859147
56	99/05-06	929475	434214	843607
57	08/06-07	288756	301485	482058
58	40/05-06			2,49,65,000
59	49/06-07	162060	166914	252480
60	67/07-08	-	293634	402442
61	55/07-08	716918	552969	829644
62	29/05-06		96000	124129
63	60/06-07	248640	160797	260400
64	58/05-06			282454
65	87/05-06	315792	200340	361182
66	41/06-07	333432	349200	422133

23/6/40/c

Sm	Agmt no	Est. Cost	Inv. Amt	Actual Expd
67	62/07-08	681980	705470	1088260
68	61/07-08	343338	316390	494713
69	7/04-05	158148	165800	508836
70	88/05-06	526320	327360	499149
71	16/06-07	293148	304620	480635
72	18/07-08	721500	762500	1055200
73	16/05-06	-	198360	311665
74	15/05-06	-	198360	311665
75	68/07-08	1,11,034	107666	426703
76	74/04-05	-	982508	1307582
77	32/03-04	13908439	12243637	19426445
78	166/03-04	380175	538214	921875
79	65/05-06	129940	128440	193067
80	12/06-07	213313	253235	400915
81	10/07-08	187376	191500	296975
82	69/05-06	741216	841800	1384915
83	11/06-07	196461	202458	243407
84	36/05-06	-	17318653	19044575
85	87/02-03	-	2449387	2064919
86	111/06-07	1305826	1363500	216804
87	92/05-06	33173270	35084999	38235577
88	93/06-07	305040	249498	321952







391C  
21C  
521C  
661C

67	60/AE-IV/06-07	44442	68854-100
68	32/AE-III/06-07	85155	102536
69	29/AE-II/06-07	65673	69354
70	22/AE-IV/07-08	98065	151101
71	13/AE-II/07-08	99052	136656
72	16/AE-IV/07-08	167030	241485
73	8/AE-I/07-08	70450	111329
74	54/AE-I/06-07	54635	74535
75	22/AE-I/07-08	87840	106318
76	49/AE-I/06-07	43870	69016
77	24/AE-I/07-08	68950	108538
78	02/AE-IV/07-08	183693	271951
79	34/AE-I/06-07	83754	132432
80	27/AE-II/06-07	47312	75306
81	59/AE-I/06-07	86031	132468
82	2/AE-II/07-08	159080	232931
83	5/AE-II/07-08	57190	64710
84	46/AE-I/06-07	60431	92623
85	11/AE-II/07-08	86552	102248
86	56/AE-II/06-07	87516	109375
87	14/AE-II/07-08	99436	157970
88	14/AE-IV/07-08	88196	136319
89	13/AE-I/07-08	97185	125829
90	48/AE-I/06-07	58500	75400
91	9/AE-I/06-07	98520	126574
92	37/AE-II/06-07	98740	135071
93	6/AE-IV/07-08	98600	142987
94	14/AE-III/06-07	57600	89799
95	37/AE-III/06-07	65000	100137
96	38/AE-III/06-07	70000	110179
97	40/AE-III/06-07	80194	118417
98			
99			



(19) 38/c  
51/c 20/c  
65/c

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

**PART-2 (CURRENT REPORT)**

**PARA No. 1**

**Para - 10**

**Audit Memo No. : 7**

**Dated: 03.09.2010**

**Subject: Non-production of mandatory record of the Division.**

While conducting the audit of the unit, it has been revealed that the mandatory record as listed below was not produced to audit. These record/register were also not shown in the last audit and no efforts were made by the unit to maintain the registers if not maintained earlier in the division.

As per provision contained in CPWD Manual Section - 10(1) Bill Register to be maintained for the payments made in the divisional offices on receipt of the bills from various sub-divisions and divisions as per Performa given in Appendix-12 of CPWD Manual 2010. The divisional accountant should ensure that the register is properly maintained and kept up to date in the account branch and should be submitted to the Executive Engineer (E) every week. A similar register should be maintained in each sub-division in respect of payments to be made by the AE (E).

As per provision contained in CPWD Manual Section - 10(2) Contractors Ledger for the accounts relating to contracts/ supplies should be kept in CPWA Form 43. A personal account should be opened in the ledger for every contractor and maintained upto date. The divisional accountant is responsible for correctness of entries in the contractor ledger and balances at the closing of the month.

As per provision contained in CPWD Manual Section - 10(3) Register of Works : The divisional office should maintain the register of works. Before submission of monthly accounts, the register of works should be completed, reviewed by the Executive Engineer and date initial by him in token of his having examined the

entries and found to be correct. Above mentioned registers may be shown to next audit.

PARA NO. 2

Audit Memo No. 12

Dated- 6.9.10.

**Sub-Preparation of Unrealistic Estimates for works.**

As per provisions contain in CPWD Manual 2007 clause 23(1) & 23(3) deviation from the agreed quantity of work should be avoided. Section 23.2.3 further prescribes that no extra/ substitute items should be executed without the approval of the competent authority. The above restriction are imposed to avoid any undue benefit to the contractor for the Govt. Account as well as to ensure economy, efficiency and effectiveness in PWD Projects. During the scrutiny of records no. of instances were noticed in which the cost of work quoted / tendered by the contractor are much lesser than the estimated amount but the actual expenditure on the completion of work exceeded even the estimated cost. The audit assessed around 50 cases of agreement awarded on below the estimated cost, out of which around 43 cases of having escalation in expenditure due to extra items(as per Annexure A). This clearly indicates that the estimates prepared by the J.E. /A.E. are without assessing the exact requirement of the client department and are unrealistic and may also defeat the very purpose of calling tenders for achieving competitive rates.

Other cases related to sub-divisions may be reviewed and procedure for preparation of estimates being undertaken by the Division may be reviewed for improvement.

PARA No. 3

Audit Memo No. : 16

Dated: 07.09.2010

**Subject: Escalation of cost due to addition of extra items.**

As per section 23.6 of the CPWD works Manual, no extra/ substitute items should be executed without the prior approval of the competent authority that



35/C  
18/C  
63/C  
491

accorded the technical sanction. The division incurred huge expenditure for execution of extra/ substitute items as shown below for which administrative approval/ expenditure sanction as well as revised technical sanction of the competent authority was not produced to the audit.

Besides this, addition of such huge amount of extra items of work defeats the very purpose of calling tenders for works and observance of codal formalities set by the Govt. in the following cases:-

1. The work of Providing of Early Fire Alarm System in Room No. 17 of OPD Block at Guru Gobind Singh Govt. Hospital, Raghbir Nagar, New Delhi was awarded to M/s Royal Meridian India Pvt. Ltd. at a tender cost of Rs. 96,175/- which was 2.85% above the estimated cost of Rs.93,508/-. The final payment of Rs.1,69,330/- vide voucher no. 7 dated 04.08.2008 was made to the contractor which escalated the cost of work to Rs.75,822/- i.e. 81.08% above the estimated cost include an expenditure of Rs.57,454/- for extra items alone against the agreed items in the NIT.
2. The work of Supplying, Repairing and Replacement of Defective parts of the starter was awarded to M/s PMG Engineers agreement No. 10/AE(E)-I/08-09 at tender cost of Rs. 99,100/- which was 0.36% above the estimated cost of Rs.98,740/-. The final payment of Rs. 1,76,851/- vide voucher no. 53 dated 12.08.2008 was made to the contractor which escalated the cost of work to Rs.77,751/- i.e. 78.74% above the estimated cost which include an expenditure of Rs. 54,451/- (55.14%) on extra items.
3. The work of Providing of Sign Board for Guru Gobind Singh Govt. Hospital, Raghbir Nagar, New Delhi was awarded to contractor at a tender cost of Rs. 15,19,050/- which was 13.72% above the estimated cost of Rs.13,35,803/-. The final payment of Rs.23,47,520/- vide voucher no. 61 dated 06.01.2010 was made to the contractor which escalated the cost of work to Rs.8,28,470/- i.e. 62.02% above the estimated cost include an expenditure of Rs.3,76,560/- for extra items and Rs. 6,28,630/- for deviation against the agreed items in the NIT.

(14) 17/10/39/10  
481 62/10

Reason/justification for not including the essential items at the time of framing of the estimates in respect of works.

PARA No. 4

Audit Memo No. : 13&15

Dated: 06.09.10& 7.9.10

Subject: Undue favour to the contractor due to enhancement of period of Agreement.

1. The work of "Services of Computer Operator" under the scheme C/o 300 Bedded Super Specialty Wing of DDU Hospital, C-2B, Janak Puri was awarded to M/s Sigma Radio & Electric Corpn. at a tender cost of Rs. 3,25,364/- which was 47.25% above the estimated cost of Rs. 2,19,912/-. The final payment of Rs. 5,01,685/- was made to the contractor. Agreement was executed for 12 months from 19.11.2008 to 18.11.2009. Actual date of completion was 18.12.2009. In this regard following observations made by the audit:-

1. Agreement was not signed by the contractor.
2. 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 the completion of work and it should be strictly observed by the contractor. The administrative approval of the competent authority for extension of one month may be shown to the audit.
3. As per extra item statement payment of one computer operator for Sub-division office (in addition to 3 computer operators approved in the NIT) was made for Rs. 93,171/-. Approval of competent authority for engagement of one computer operator for Sub-division may be shown to the audit.
4. As per deviation statement, justification for deviation in item no. 2 for which payment was made Rs. 56,658/- may be given to audit.
5. Signature of the contractor on the body of the bills was not found available.

2. The agreement of "Providing services to Electrical Installation of Jail No. 1, 2, 3, 6, 7, 8 & 9" was awarded to M/s New Bharat & Co. at a tender cost Rs.



331/C  
471/C  
611/C

99,900/- which was 2.28% above the estimated cost of Rs. 97,694/- vide Agreement No.1/AE-III/08-09. The final payment amounting to Rs. 1, 69,016/- vide Voucher No. 82 dated 14.08.2008 was made to the contractor after completion of work.

The work was awarded to provide the services of 2 wireman & 8 khallasis for 2 months @ Rs.49,950/- per month which amounting to Rs. 99,900/-. On scrutiny of bill the following observation has been made by the audit:-

1. As per deviation statement, the excess payment of Rs. 13,320/- was made to contractor for extra 8 days worked by wireman and khallasi whereas the agreement was executed for 2 months. As per section 28.2 of CPWD Manual the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor. Administrative Approval and justification for EOT may be shown to audit.
2. As per the Extra Item Statement No. 1 attached with the bill to the payment for Rs.55,796/- has been made for supply, installation, testing & commissioning of 400 Amps. etc. as extra item whereas the work in the NIT was approved for "Providing services to electrical installation of Jail ". Hence, the Extra Item for Rs. 55,796/- got executed found no relevancy to the original approved NIT.

Tender were invited for only providing services. Reason / Justification for making excess payment of Rs. 69,116/- to the contractor may be explained to audit.

~~PARA No. 5~~

Para-15  
13

Audit Memo No. : 14

Dated: 07.09.2010

**Subject: Non-deduction of TDS amounting to Rs. 51,872/- from advertisement bills for the year 2008 to 2010.**

During the scrutiny of advertisement bills for the audit period 2008-2010, It has been noticed that the division has made full payment of advertisement bills without deducting TDS. It is mandatory to deduct TDS @ 1.15% from the bills at the time of making payment to the agencies.

46/c 32/c  
15/c  
6-1/c

Details of payment made to the contractor are given in the 'Annexure B'. Accordingly an amount of Rs. 51,872/- was to be deducted as TDS from different agencies from the total amount paid as per details given below:

S.No.	Period	Total Payment made on advertisement bills	TDS to be deducted @ 1.15%
1.	2008-09	25,55,278/-	29,386/-
2.	2009-10	19,55,270/-	22,486/-
		Grand Total	51,872/-

Recovery on account of TDS amounting to Rs.51, 872/- may be made and compliance may be shown to audit.

PARA No. : 6

Para - 15

Audit Memo No. : 8

Dated: 03.09.2010

**Subject: Excess / Saving in Budget during the year 2008-09 & 2009-10**

As per section 51.1 of CPWD Manual 2007 excess of expenditure over the allotted budget should be avoided and as per section 51.2 if the expenditure has been exceeded over the budget sanction should be obtained to regularize the expenditure from the competent authority and savings should also be avoided.

During the scrutiny of budget & expenditure for the year 2008-09 & 2009-10, it has been noticed the excess / saving of funds has been made under various head of accounts as per details given below :-

34/c  
13/14/c  
59/c

(In lacs)

Year 2008-2009				
S.No.	Head of Account	Budget Allocation	Expenditure	Excess (+) Saving (-)
1.	4070 - Delhi Fire Service	50.00	50.14	(+) 0.14
2.	4202 - Education - C/o Bldg. & Sec. School	80.00	81.74	(+) 1.74
3.	4202 - Hastal Stadium	10.00	NIL	(-) 10.00

Year 2009-2010				
S.No.	Head of Account	Budget Allocation	Expenditure	Excess (+) Saving (-)
1.	4059 - D.C. Office	11.00	0.22	(+) 10.78
2.	4202 - Education - C/o Bldg. & Sec. School	80.00	80.95	(+) 0.95
3.	4202 - C/o Bldg. for SCP	7.00	15.12	(+) 8.12
4.	4210 - BB Medical - C/o Guru Gobind Singh Govt. Hospital	100.00	139.84	(+) 39.84
5.	4235 - Provision Addl. facility	10.00	NIL	(-) 10.00
6.	5475 - Const. of Bldg. of Weight & Measure	0.00	4.42	(+) 4.42
7.	2059 - PWD Establishment - Main Repair (N/P)	470.00	480.51	(+) 10.51
8.	2216 - Housing Construction	0.00	0.41	(+) 0.41

Excess of expenditure over the allotted budget may be regularized after the approval of competent authority and compliance may be shown to next audit.



PARA NO. : *Para-17*

Audit Memo No. : 3

Dated: 25.08.2010

Subject: Undue accumulation of Unclaimed Deposits

As per provisions under Rule 189 of Receipt & Payment Rules, at the close of March each year all deposits or balance unclaimed for more than 3 completed account year shall be credited to the Govt. under the consolidated fund Para 21.6 of CPWD Works Manual 2007 further prescribes that in order to avoid delay in refund of Security deposit to the contractor, Divisional Accountant should put up to the Divisional Officer every month a list of all cases where the security deposits becomes due for refund without waiting for application from the contractors.

During the course of audit, it was noticed while scrutiny of monthly accounts for the audit period 2008-10 that a huge amount is outstanding as per details given below:-

S.No.	Particulars	Amount Outstanding as on 31.03.2009	Amount Outstanding as on 31.03.2010
1.	Earnest Money Deposit P-II	38,01,125/-	34,41,089/-
2.	Other deposits P-V	57,38,264/-	62,39,777/-
	Total	95,39,389/-	96,80,866/-

The figure may be verified and deposits outstanding for more than the period prescribed above may be identified for crediting of the same to the Govt. The detail of all such deposits credited along with copy of challan may be forwarded to the audit for verifying the compliance.

PARA NO. : *Para-18*

Audit Memo No. : 4

Dated: 25.08.2010

Subject: Regarding Non-Adjustment of Suspense Account

29/c  
12/c  
43/c  
57/c

During the scrutiny of monthly accounts for the year ending 31.03.2009 & 31.03.2010, it has been noticed that a huge amount of Rs. 3,97,11,461/- as on 31.03.2009 and amount of Rs. 88,59,827/- as on 31.03.2010 were lying outstanding under the suspense account for want of settlement.

In accordance with appendix 7 of CPWD Code, detailed procedure is to be followed in respect of interdivisional transaction according to which the cash settlement suspense account has taken the place of adjustment of transfer debits and credits. Divisional who rendered services on behalf of other divisions sends cash settlement suspense bills against the division on whose behalf services have been rendered.

Appropriate action may be initiated to clear the outstanding amount under intimation to audit at the earliest.

PARA NO. : 9

Para 19  
17

Audit Memo No. : 19

Dated: 08.09.2010

Subject:

**Non production / Maintenance of records**

The following records were not produce to the audit. The same may be shown to the next audit.


1. Spouse Information.
2. Stock registers (Consumable / Non-consumable).
3. Dead stock.
4. Log book of D.G. Set / Boiler (Sub Division -3532, 3533 & 3534) & related record.
5. Contractor ledger / Bill Register / Register of work

(JASBIR KAUR)

I.A.O., Party No.-II



S.No	AGREEMENT NO.	Estimated Cost	Tendered Cost	A. Expenditure
1	05/EE(E)/PWD EMD M-353/09-10	5,48,306	4,76,550	6,43,550
2	84/EE(E)/PWD EMD M-353/09-10	2,28,154	1,82,438	3,27,854
3	81/EE(E)/PWD EMD M-353/09-10	1,17,603	1,01,325	1,72,656
4	68/EE(E)/PWD EMD M-353/09-10	1,51,014	1,07,000	1,27,326
5	53/EE(E)/PWD EMD M-353/09-10	8,62,908	5,99,930	9,59,691
6	38/EE(E)/PWD EMD M-353/09-10	4,25,077	3,19,910	4,64,782
7	26/EE(E)/PWD EMD M-353/09-10	2,44,476	2,01,880	3,09,002
8	28/EE(E)/PWD EMD M-353/09-10	1,18,287	88,300	1,13,896
9	21/EE(E)/PWD EMD M-353/09-10	2,24,789	1,75,210	2,86,169
10	14/EE(E)/PWD EMD M-353/09-10	2,53,668	1,91,760	3,53,795
11	09/EE(E)/PWD EMD M-353/09-10	3,33,739	2,62,160	5,40,735
12	07/EE(E)/PWD EMD M-353/09-10	5,20,123	4,24,900	4,85,124
13	20/EE(E)/PWD EMD M-353/09-10	3,54,972	2,64,020	3,30,230
14	01/EE(E)/PWD EMD M-353/09-10	2,36,101	2,67,540	3,87,892
15	118/EE(E)/PWD EMD M-353/09-10	3,49,634	2,32,990	3,54,590
16	92/EE(E)/PWD EMD M-353/09-10	6,36,852	4,32,958	6,74,581
17	37/EE(E)/PWD EMD M-353/09-10	1,58,043	1,10,650	1,66,839
18	160/EE(E)/PWD EMD M-353/08-09	1,47,408	1,21,832	1,49,930
19	148/EE(E)/PWD EMD M-353/08-09	8,78,016	6,34,600	11,34,645
20	121/EE(E)/PWD EMD M-353/08-09	1,00,261	74,900	1,05,899
21	137/EE(E)/PWD EMD M-353/08-09	1,89,420	92,904	1,50,248
22	112/EE(E)/PWD EMD M-353/08-09	1,68,470	1,24,517	1,99,716
23	111/EE(E)/PWD EMD M-353/08-09	5,18,286	4,43,880	6,67,277
24	44/EE(E)/PWD EMD M-353/08-09	2,46,125	1,90,965	2,82,798
25	136/EE(E)/PWD EMD M-353/08-09	2,61,204	1,27,860	2,12,725
26	51/EE(E)/PWD EMD M-353/08-09	1,11,119	78,996	1,40,939
27	73/EE(E)/PWD EMD M-353/08-09	3,99,744	2,56,440	4,66,448
28	59/EE(E)/PWD EMD M-353/08-09	1,38,117	1,00,653	1,66,257
29	57/EE(E)/PWD EMD M-353/08-09	5,92,137	4,49,065	7,21,642
30	105/EE(E)/PWD EMD M-353/08-09	3,81,060	2,44,800	4,47,935
31	95/EE(E)/PWD EMD M-353/08-09	9,56,844	6,60,033	9,51,082
32	206/EE(E)/PWD EMD M-353/08-09	1,00,999	89,840	1,50,930
33	174/EE(E)/PWD EMD M-353/08-09	1,39,626	1,03,044	1,78,676
34	172/EE(E)/PWD EMD M-353/08-09	1,61,940	1,04,452	1,75,031
35	168/EE(E)/PWD EMD M-353/08-09	1,21,908	79,250	1,36,361
36	17/EE(E)/PWD EMD M-353/08-09	2,01,600	1,75,238	2,95,940
37	09/EE(E)/PWD EMD M-353/08-09	1,85,752	1,47,560	2,54,690
38	08/EE(E)/PWD EMD M-353/08-09	4,70,120	3,53,050	5,46,235

 381  
 Annexure - A 25/C  
 8/C  
 56/C

247/1  
381/1

39	02/EE(E)/PWD EMD M-353/08-09	1,22,688	85,920	1,48,533
40	19/EE(E)/PWD EMD M-353/08-09	1,56,195	2,76,168	4,01,584
41	158/EE(E)/PWD EMD M-353/08-09	5,85,000	8,43,390	10,38,018
42	157/EE(E)/PWD EMD M-353/08-09	2,74,512	2,74,200	4,38,620
43	143/EE(E)/PWD EMD M-353/08-09	2,19,912	3,25,364	5,01,685



Sn.	Date	Name of agency	V.n.	Amount	Sn.	Date	Name of agency	V.No.	Amount	Sn.	Date	Name of agency	V.n.	Amount
		T.A.S.												
1	2/5/8	--do--	35	Rs.8488	1	1/5/8	--do--	26	Rs.8493	1	1/5/8	--do--	18	Rs.8484
2	2/5/8	--do--	36	Rs.8485	2	1/5/8	--do--	27	Rs.8490	2	1/5/8	--do--	19	Rs.8481
3	2/5/8	--do--	37	Rs.8494	3	1/5/8	--do--	28	Rs.8500	3	1/5/8	--do--	20	Rs.8492
4	2/5/8	--do--	38	Rs.8480	4	1/5/8	--do--	29	Rs.8484	4	1/5/8	--do--	21	Rs.8487
5	2/5/8	--do--	39	Rs.8492	5	1/5/8	--do--	30	Rs.8497	5	1/5/8	--do--	22	Rs.8473
6	2/5/8	--do--	40	Rs.8490	6	1/5/8	--do--	31	Rs.8495	6	1/5/8	--do--	23	Rs.8495
7	2/5/8	--do--	41	Rs.8489	7	1/5/8	--do--	32	Rs.8494	7	1/5/8	--do--	24	Rs.8476
8	2/5/8	--do--	42	Rs.8491	8	1/5/8	--do--	33	Rs.8496	8	1/5/8	--do--	25	Rs.8474
9	4/6/8	--do--	47	Rs.8480	9	4/6/8	--do--	39	Rs.8435	9	4/6/8	--do--	31	Rs.8469
10	4/6/8	--do--	48	Rs.8483	10	4/6/8	--do--	40	Rs.8439	10	4/6/8	--do--	32	Rs.8479
11	4/6/8	--do--	49	Rs.8493	11	4/6/8	--do--	41	Rs.8497	11	4/6/8	--do--	33	Rs.8467
12	4/6/8	--do--	50	Rs.8494	12	4/6/8	--do--	42	Rs.8490	12	4/6/8	--do--	34	Rs.8466
13	4/6/8	--do--	51	Rs.8486	13	4/6/8	--do--	43	Rs.8492	13	4/6/8	--do--	35	Rs.8482
14	4/6/8	--do--	52	Rs.8489	14	4/6/8	--do--	44	Rs.8475	14	4/6/8	--do--	36	Rs.8463
15	4/6/8	--do--	53	Rs.8490	15	4/6/8	--do--	45	Rs.8491	15	4/6/8	--do--	37	Rs.8462
16	4/6/8	--do--	54	Rs.8488	16	4/6/8	--do--	46	Rs.8491	16	4/6/8	--do--	38	Rs.8484
17	11/6/8	--do--	104	Rs.8491	17	11/6/8	--do--	130	Rs.8496	17	11/6/8	--do--	117	Rs.8464
18	11/6/8	--do--	105	Rs.8386	18	11/6/8	--do--	131	Rs.8395	18	11/6/8	--do--	118	Rs.8391
19	11/6/8	--do--	106	Rs.8495	19	11/6/8	--do--	132	Rs.8500	19	11/6/8	--do--	119	Rs.8493
20	11/6/8	--do--	107	Rs.8889	20	11/6/8	--do--	133	Rs.8497	20	11/6/8	--do--	120	Rs.8889
21	11/6/8	--do--	108	Rs.8494	21	11/6/8	--do--	134	Rs.8499	21	11/6/8	--do--	121	Rs.8492
22	11/6/8	--do--	109	Rs.8388	22	11/6/8	--do--	135	Rs.8392	22	11/6/8	--do--	122	Rs.8393
23	11/6/8	--do--	110	Rs.8892	23	11/6/8	--do--	136	Rs.8896	23	11/6/8	--do--	123	Rs.8892
24	11/6/8	--do--	111	Rs.8387	24	11/6/8	--do--	137	Rs.8391	24	11/6/8	--do--	124	Rs.8392
25	11/6/8	--do--	112	Rs.8488	25	11/6/8	--do--	138	Rs.8493	25	11/6/8	--do--	125	Rs.8461
26	11/6/8	--do--	113	Rs.8890	26	11/6/8	--do--	139	Rs.8895	26	11/6/8	--do--	126	Rs.8890
27	11/6/8	--do--	114	Rs.8493	27	11/6/8	--do--	140	Rs.8498	27	11/6/9	--do--	127	Rs.8491
28	11/6/8	--do--	115	Rs.8494	28	11/6/8	--do--	141	Rs.8499	28	11/6/8	--do--	128	Rs.8492
29	11/6/8	--do--	116	Rs.8495	29	11/6/8	--do--	142	Rs.8500	29	11/6/8	--do--	129	Rs.8493
30	21/6/8	--do--	209											



361 221  
53/2 5/c

34	21/6/8	--do--	213	Rs.8885	34	21/6/8	--do--	225	Rs.8889	34	21/6/8	--do--	219	Rs.8886
35	21/6/8	--do--	214	Rs.8884	35	21/6/8	--do--	226	Rs.8892	35	21/6/8	--do--	220	Rs.8887
36	05/7/8	--do--	17	Rs.8883	36	05/7/8	--do--	31	Rs.8896	36	05/7/8	--do--	24	Rs.8883
37	05/7/8	--do--	18	Rs.8881	37	05/7/8	--do--	32	Rs.8893	37	05/7/8	--do--	25	Rs.8881
38	05/7/8	--do--	19	Rs.8882	38	05/7/8	--do--	33	Rs.8894	38	05/7/8	--do--	26	Rs.8882
39	05/7/8	--do--	20	Rs.8872	39	05/7/8	--do--	34	Rs.8897	39	05/7/8	--do--	27	Rs.8880
40	05/7/8	--do--	21	Rs.7884	40	05/7/8	--do--	35	Rs.7889	40	05/7/8	--do--	28	Rs.7894
41	05/7/8	--do--	22	Rs.7883	41	05/7/8	--do--	36	Rs.7890	41	05/7/8	--do--	29	Rs.7892
42	05/7/8	--do--	23	Rs.7882	42	05/7/8	--do--	37	Rs.7888	42	05/7/8	--do--	30	Rs.7893
43	07/8/8	--do--	15	Rs.8892	43	07/8/8	--do--	21	Rs.8897	44	07/8/8	--do--	18	Rs.8892
44	07/8/8	--do--	16	Rs.8891	44	07/8/8	--do--	22	Rs.8896	44	07/8/8	--do--	19	Rs.8891
45	07/8/8	--do--	17	Rs.8890	45	07/8/8	--do--	23	Rs.8895	45	07/8/8	--do--	20	Rs.8890
46	21/8/8	--do--	117	Rs.8888	46	21/8/8	--do--	108	Rs.8896	46	07/8/8	--do--	126	Rs.8889
47	21/8/8	--do--	118	Rs.8886	47	21/8/8	--do--	109	Rs.8895	47	21/8/8	--do--	127	Rs.8888
48	21/8/8	--do--	119	Rs.8887	48	21/8/8	--do--	110	Rs.8897	48	21/8/8	--do--	128	Rs.8887
49	21/8/8	--do--	120	Rs.8891	49	21/8/8	--do--	111	Rs.8897	49	21/8/8	--do--	129	Rs.8886
50	21/8/8	--do--	121	Rs.8893	50	21/8/8	--do--	112	Rs.8897	50	21/8/8	--do--	130	Rs.8885
51	21/8/8	--do--	122	Rs.8893	51	21/8/8	--do--	113	Rs.8897	51	21/8/8	--do--	131	Rs.8883
52	21/8/8	--do--	123	Rs.8893	52	21/8/8	--do--	114	Rs.8897	52	21/8/8	--do--	132	Rs.8882
53	21/8/8	--do--	124	Rs.8894	53	21/8/8	--do--	115	Rs.8897	53	21/8/8	--do--	133	Rs.8881
54	21/8/8	--do--	125	Rs.8896	54	21/8/8	--do--	116	Rs.8897	54	21/8/8	--do--	134	Rs.8884
55	04/10/8	--do--	24	Rs.8891	55	04/10/8	--do--	50	Rs.8897	55	04/10/8	--do--	37	Rs.8876
56	04/10/8	--do--	25	Rs.8889	56	04/10/8	--do--	51	Rs.8897	56	04/10/8	--do--	38	Rs.8879
57	04/10/8	--do--	26	Rs.8890	57	04/10/8	--do--	52	Rs.8897	57	04/10/8	--do--	39	Rs.8877
58	04/10/8	--do--	27	Rs.8886	58	04/10/8	--do--	53	Rs.8897	58	04/10/8	--do--	40	Rs.8874
59	04/10/8	--do--	28	Rs.8888	59	04/10/8	--do--	54	Rs.8897	59	04/10/8	--do--	41	Rs.8878
60	04/10/8	--do--	29	Rs.8887	60	04/10/8	--do--	55	Rs.8897	60	04/10/8	--do--	42	Rs.8873
61	04/10/8	--do--	30	Rs.8892	61	04/10/8	--do--	56	Rs.8897	61	04/10/8	--do--	43	Rs.8875
62	04/10/8	--do--	31	Rs.8892	62	04/10/8	--do--	57	Rs.8896	62	04/10/8	--do--	44	Rs.8880
63	04/10/8	--do--	32	Rs.8885	63	04/10/8	--do--	58	Rs.8897	63	04/10/8	--do--	45	Rs.8872
64	04/10/8	--do--	33	Rs.8883	64	04/10/8	--do--	59	Rs.8897	64	04/10/8	--do--	46	Rs.8871
65	04/10/8	--do--	34	Rs.8897	65	04/10/8	--do--	60	Rs.8897	65	04/10/8	--do--	47	Rs.8870
66	04/10/8	--do--	35	Rs.8881	66	04/10/8	--do--	61	Rs.8897	66	04/10/8	--do--	48	Rs.8868
67	04/10/8	--do--	36	Rs.8882	67	04/10/8	--do--	62	Rs.8897	67	04/10/8	--do--	49	Rs.8869
68	18/12/8	--do--	103	Rs.8887	68	18/12/8	--do--	81	Rs.8892	68	18/12/8	--do--	92	Rs.8883
69	18/12/8	--do--	104	Rs.8886	69	18/12/8	--do--	82	Rs.8892	69	18/12/8	--do--	93	Rs.8882
70	18/12/8	--do--	105	Rs.8886	70	18/12/8	--do--	83	Rs.8892	70	18/12/8	--do--	94	Rs.8887
71	18/12/8	--do--	106	Rs.8885	71	18/12/8	--do--	84	Rs.8892	71	18/12/8	--do--	95	Rs.8881
72	18/12/8	--do--	107	Rs.8883	72	18/12/8	--do--	85	Rs.8892	72	18/12/8	--do--	96	Rs.8884
73	18/12/8	--do--	108	Rs.8885	73	18/12/8	--do--	86	Rs.8892	73	18/12/8	--do--	97	Rs.8886
74	18/12/8	--do--	109	Rs.8887	74	18/12/8	--do--	87	Rs.8892	74	18/12/8	--do--	98	Rs.8885
75	18/12/8	--do--	110	Rs.8884	75	18/12/8	--do--	88	Rs.8892	75	18/12/8	--do--	99	Rs.8888
76	18/12/8	--do--	111	Rs.8876	76	18/12/8	--do--	89	Rs.8883	76	18/12/8	--do--	100	Rs.8888
77	18/12/8	--do--	112	Rs.8877	77	18/12/8	--do--	90	Rs.8883	77	18/12/8	--do--	101	Rs.8887
78	18/12/8	--do--	113	Rs.8878	78	18/12/8	--do--	91	Rs.8883	78	18/12/8	--do--	102	Rs.8886
79	06/04/9	--do--	2	Rs.8872	79	06/04/9	--do--	18	Rs.8883	79	06/04/9	--do--	12	Rs.8883
80	06/04/9	--do--	3	Rs.8874	80	06/04/9	--do--	19	Rs.8883	80	06/04/9	--do--	13	Rs.8884
81	06/04/9	--do--	4	Rs.8873	81	06/04/9	--do--	20	Rs.8882	81	06/04/9	--do--	14	Rs.8882
82	06/04/9	--do--	5	Rs.8875	82	06/04/9	--do--	21	Rs.8882	82	06/04/9	--do--	15	Rs.8885
83	06/04/9	--do--	6	Rs.8888	83	06/04/9	--do--	22	Rs.8882	83	06/04/9	C.S.	28	Rs.8861
84	06/04/9	--do--	7	Rs.8871	84	06/04/9	--do--	23	Rs.8881	84	06/04/9	--do--	16	Rs.8881
85	06/04/9	--do--	8	Rs.8889	85	06/04/9	--do--	24	Rs.8883	85	06/04/9	C.S.	29	Rs.8862
86	06/04/9	--do--	9	Rs.8886	86	06/04/9	--do--	25	Rs.8880	86	06/04/9	R.K.V.	30	Rs.8905



21/5  
 351/5  
 351/5  
 41/5

87	06/04/9	--do--	10	Rs.8870	87	06/04/9	--do--	26	Rs.8880	87	06/04/9	A.N.A.	17	Rs.8880
88	06/04/9	--do--	11	Rs.8887	88	06/04/9	--do--	27	Rs.8879	88	06/04/9	R.K.V.	31	Rs.8900
89	25/04/9	--do--	179	Rs.8886	89	25/04/9	--do--	170	Rs.8876	89	25/04/9	C.S.	163	Rs.8900
90	25/04/9	--do--	180	Rs.8880	90	25/04/9	--do--	171	Rs.8874	90	25/04/9	--do--	164	Rs.8900
91	25/04/9	--do--	181	Rs.8881	91	25/04/9	--do--	172	Rs.8873	91	25/04/9	--do--	165	Rs.8900
92	25/04/9	--do--	182	Rs.8882	92	25/04/9	--do--	173	Rs.8871	92	25/04/9	--do--	166	Rs.8900
93	25/04/9	--do--	183	Rs.8885	93	25/04/9	--do--	174	Rs.8878	93	25/04/9	--do--	167	Rs.8900
94	25/04/9	--do--	184	Rs.8883	94	25/04/9	--do--	175	Rs.8877	94	25/04/9	--do--	168	Rs.8860
95	25/04/9	--do--	185	Rs.8879	95	25/04/9	--do--	176	Rs.8872	95	25/04/9	P.U.	188	Rs.8900
96	25/04/9	--do--	186	Rs.8878	96	25/04/9	--do--	177	Rs.8870	96	25/04/9	A.N.A.	189	Rs.8880
97	25/04/9	--do--	187	Rs.8884	97	25/04/9	--do--	178	Rs.8875	97	25/04/9	C.S.	169	Rs.8860

Total Amount Rs. 25,55,27



20/C<sub>24</sub>/3k  
51/-  
2009-10

Sn.	Date	Name of agency	V.n.	Amount.	Sn.	Date	Name of agency	V.No.	Amount	Sn.	Date	Name of agency	V.n.	Amount
1	3/7/9	B.P.	5	Rs.8870	1	3/7/9	C.A.	17	Rs.8480	1	3/7/9	D.N.	32	Rs.7897
2	3/7/9	T.A.S.	57	Rs.8878	2	3/7/9	N.H.	56	Rs.8883	2	3/7/9	P.V.	31	Rs.8904
3	3/7/9	C.S.	42	Rs.8776	3	3/7/9	B.P.	6	Rs.8870	3	3/7/9	--do--	30	Rs.8989
4	3/7/9	--do--	43	Rs.8458	4	3/7/9	--do--	7	Rs.8870	4	3/7/9	--do--	29	Rs.8989
5	3/7/9	--do--	44	Rs.8904	5	3/7/9	C.A.	25	Rs.8904	5	3/7/9	D.N.	41	Rs.8940
6	3/7/9	--do--	45	Rs.8904	6	3/7/9	B.P.	8	Rs.8870	6	3/7/9	R.K.V.	58	Rs.8969
7	3/7/9	--do--	46	Rs.8968	7	3/7/9	--do--	9	Rs.8870	7	3/7/9	C.A.	24	Rs.8904
8	3/7/9	--do--	47	Rs.8968	8	3/7/9	--do--	10	Rs.8870	8	3/7/9	--do--	23	Rs.8904
9	3/7/9	--do--	48	Rs.8777	9	3/7/9	D.N.	40	Rs.9834	9	3/7/9	--do--	22	Rs.10812
10	3/7/9	--do--	49	Rs.8904	10	3/7/9	I.T. & A.M.	26	Rs.8969	10	3/7/9	--do--	59	Rs.8870
11	3/7/9	--do--	50	Rs.8777	11	3/7/9	B.P.	11	Rs.8870	11	3/7/9	R.K.V.	60	Rs.8969
12	3/7/9	--do--	51	Rs.8459	12	3/7/9	C.A.	21	Rs.8904	12	3/7/9	D.N.	39	Rs.8791
13	3/7/9	--do--	52	Rs.8904	13	3/7/9	R.K.V.	61	Rs.8870	13	3/7/9	I.T. & A.S.	27	Rs.8969
14	3/7/9	C.A.	20	Rs.8904	14	3/7/9	B.P.	12	Rs.8923	14	3/7/9	D.N.	38	Rs.8791
15	3/7/9	--do--	19	Rs.8904	15	3/7/9	--do--	13	Rs.8923	15	3/7/9	--do--	37	Rs.8791
16	3/7/9	C.S.	53	Rs.8968	16	3/7/9	--do--	14	Rs.8923	16	3/7/9	--do--	36	Rs.8642
17	3/7/9	--do--	54	Rs.8968	17	3/7/9	--do--	15	Rs.8923	17	3/7/9	--do--	35	Rs.8642
18	3/7/9	--do--	55	Rs.8968	18	3/7/9	--do--	16	Rs.8870	18	3/7/9	--do--	34	Rs.8791
19	3/7/9	C.A.	18	Rs.9328	19	3/7/9	G.S.	28	Rs.12974	19	3/7/9	--do--	33	Rs.8940
20	23/7/9	C.S.	310	Rs.8904	20	23/7/9	B.P.	320	Rs.8923	20	23/7/9	R.K.V.	345	Rs.8969
21	23/7/9	--do--	311	Rs.8968	21	23/7/9	--do--	321	Rs.8923	21	23/7/9	G.S.	331	Rs.8904
22	23/7/9	C.A.	337	Rs.8904	22	23/7/9	R.K.V.	346	Rs.8969	22	23/7/9	--do--	332	Rs.8904
23	23/7/9	--do--	338	Rs.12932	23	23/7/9	C.S.	312	Rs.12911	23	23/7/9	B.P.	322	Rs.12707
24	23/7/9	--do--	339	Rs.12932	24	23/7/9	--do--	313	Rs.12911	24	23/7/9	--do--	323	Rs.12707
25	23/7/9	--do--	340	Rs.12932	25	23/7/9	D.N.	342	Rs.12814	25	23/7/9	--do--	324	Rs.12707
26	23/7/9	G.S.	333	Rs.8904	26	23/7/9	C.S.	314	Rs.8904	26	23/7/9	--do--	325	Rs.8923
27	23/7/9	--do--	334	Rs.8819	27	23/7/9	--do--	315	Rs.8904	27	23/7/9	--do--	326	Rs.8923
28	23/7/9	--do--	335	Rs.8904	28	23/7/9	--do--	316	Rs.8904	28	23/7/9	--do--	327	Rs.8923
29	23/7/9	R.K.V.	347	Rs.8969	29	23/7/9	--do--	317	Rs.8968	29	23/7/9	--do--	328	Rs.8923
30	23/7/9	G.S.	336	Rs.8819	30	23/7/9	--do--	318	Rs.8968	30	23/7/9	--do--	329	Rs.8923
31	23/7/9	C.A.	341	Rs.12932	31	23/7/9	--do--	319	Rs.12911	31	23/7/9	--do--	330	Rs.12707
32	23/7/9	T.A.S.	344	Rs.18895	32	23/7/9	N.H.	343	Rs.18900	32	23/7/9	R.K.V.	348	Rs.14714
33	16/9/9	B.P.	60	Rs.8923	33	16/9/9	C.S.	66	Rs.9922	33	16/9/9	--do--	70	Rs.8969



19/c

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JTC

50/50

34	16/9/9	--do--	61	Rs.8923	34	16/9/9	--do--	67	Rs.9922	34	16/9/9	--do--	71	Rs.8969
35	16/9/9	G.S.	77	Rs.14946	35	16/9/9	P.U.	75	Rs.14943	35	16/9/9	JMP	62	Rs.13971
36	16/9/9	C.A.	76	Rs.14903	36	16/9/9	B.P.	63	Rs.13971	36	16/9/9	D.N.	73	Rs.12963
37	16/9/9	C.S.	68	Rs.9923	37	16/9/9	--do--	64	Rs.8923	37	16/9/9	R.K.V.	72	Rs.8969
38	16/9/9	--do--	69	Rs.8968	38	16/9/9	--do--	65	Rs.8876	38	16/9/9	D.N.	74	Rs.8910
39	16/9/9	C.A.	63	Rs.8904	39	16/9/9	--do--	49	Rs.8923	39	16/9/9	--do--	54	Rs.8791
40	13/11/9	T.A.S.	64	Rs.9877	40	13/11/9	--do--	50	Rs.7920	40	13/11/9	N.H.	65	Rs.9883
41	13/11/9	JMD	51	Rs.7920	41	13/11/9	R.K.V.	59	Rs.7920	41	13/11/9	C.S.	55	Rs.7975
42	13/11/9	--do--	52	Rs.7920	42	13/11/9	--do--	60	Rs.7920	42	13/11/9	--do--	56	Rs.7975
43	13/11/9	--do--	53	Rs.8923	43	13/11/9	--do--	61	Rs.8969	43	13/11/9	--do--	57	Rs.8904
44	13/11/9	--do--	54	Rs.7920	44	13/11/9	--do--	62	Rs.7920	44	13/11/9	--do--	58	Rs.7975
45	22/12/9	A.N.A.	69	Rs.9887	45	22/12/9	T.A.S.	64	Rs.9873	45	22/12/9	N.H.	58	Rs.9881



46/10

Sr.	Date	Name of agency	V.N.	Amount.	Sr.	Date	Name of agency	V.No.	Amount	Sr.	Date	Name of agency	V.N.	Amount	Sr.	Date	Name of agency	V.N.	Amount
46	22/12/9	T.A.S.	65	Rs.8877	46	22/11/9	N.H.	59	Rs.8883	46	22/12/9	A.N.A.	70	Rs.8888	46	22/11/9	J.R.	52	Rs.9979
47	22/12/9	--do--	66	Rs.15889	47	22/12/9	--do--	62	Rs.15895	47	22/12/9	M.A.	48	Rs.24746	47	6/1/10	H.T.	95	Rs.86263
48	22/12/9	C.S.	63	Rs.9667	48	6/1/10	P.U.	94	Rs.9964	48	22/12/9	D.N.	56	Rs.9834	48	22/12/9	J.R.	51	Rs.9960
49	22/12/9	--do--	57	Rs.12974	49	6/1/10	JMD	93	Rs.12830	49	22/12/9	--do--	55	Rs.9834	49	22/12/9	--do--	50	Rs.9998
50	22/12/9	T.A.S.	67	Rs.12884	50	6/1/10	--do--	92	Rs.12830	50	22/12/9	--do--	60	Rs.12890	50	22/12/9	--do--	49	Rs.12984
51	22/12/9	--do--	68	Rs.16891	51	6/1/10	--do--	91	Rs.16931	51	22/12/9	N.H.	61	Rs.16897	51	22/12/9	--do--	53	Rs.16991
52	27/1/10	--do--	184	Rs.12883	52	27/1/10	--do--	174	Rs.12830	52	27/1/10	--do--	169	Rs.12890	52	27/1/10	--do--	179	Rs.12965
53	27/1/10	--do--	185	Rs.12882	53	27/1/10	--do--	175	Rs.12831	53	27/1/10	--do--	170	Rs.12889	53	27/1/10	--do--	180	Rs.12984
54	27/1/10	--do--	186	Rs.12881	54	27/1/10	--do--	176	Rs.12813	54	27/1/10	--do--	171	Rs.12890	54	27/1/10	--do--	181	Rs.12965
55	27/1/10	--do--	187	Rs.16890	55	27/1/10	--do--	177	Rs.16982	55	27/1/10	--do--	172	Rs.16896	55	27/1/10	--do--	182	Rs.16991
56	27/1/10	--do--	188	Rs.12880	56	27/1/10	--do--	178	Rs.12814	56	27/1/10	--do--	173	Rs.12889	56	27/1/10	--do--	183	Rs.12993

Total Amt - 1955276

1/c

TAN NO.01

Memo No. 6 dated: 08.05.2016

Sub: Discrepancies in contingent vouchers etc.

Rule 59 of Receipt and Payment Rules, 1983 states as under:

59. Instructions relating to affixing pay orders, defacing of stamps affixed on vouchers and manner of cancellation of vouchers.—

- (1) Every voucher must bear a pay order signed or initialed by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.
- (2) All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again.
- (3) All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.
- (4) Pre receipt required more than Rs.5000/- above vouchers.
- (5) Some items have received but the same have not been entered in the stock register.

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

S.No.	Bill No./Hand Receipt Voucher No./CV No. and date	Amount (Rs.)
1	430/21/03/2012	10688/-
2	434/21/03/2012	14069/-
3	435/21.03.2012	6290/-
4	441/21.03.2012	9866/-
5.	302/26/02/2011	3938/-

After due verification of facts and figure and take necessary action and intimation to Audit. Similar cases if any, may also be reviewed.





C-18  
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421C

TAN-2

**Subject: - Improper maintenance of Pay Bill Registers.**

**(Audit Memo. No.02      Dated: 03.05.2017)**

During the test check of the PBRs maintained by the Electrical Maintenance Division No. M-353(NOW; H.M. ED-SOUTH WEST) Delhi, for the audit period 2010-11 to 2016-17 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, installment No., PAN No., GPF 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. Copy of LPC is also required to be appended with the respective page in the PBR.
4. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
5. GAR-18, Abstract of Pay bill is not prepared.
6. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
7. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.
8. Index is also not maintained. In absence of which it is very difficult to locate details of pay drawn by individual.

It is advised that necessary steps may be taken to remove above discrepancies and intimate to Audit.

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46/c 4/c

TAN-3 (Audit Memo. No. 04 dated: 05.05.2017)

**Sub: Improper maintenance of SERVICE Books:**

**Subject: Inclusion of Aadhaar (Unique Identification) number in Service Book of Government Servants and non verification of Service from concerned PAO**

**(A)**

On perusal of Service Books of staff of "Electrical Maintenance Division No. M-253/B-242", it has been found that entry of Aadhaar Number has not been made in the Service Book of most of the staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3 (03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably made so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.

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 & a certificate be issued in the prescribed form to the official concerned. The said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO.

Some of the cases are illustrated as under:-

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....)	DESIGNATION	Date of Appointment	NO OF Years
1	KishanPal	WIREMAN	24.09.1992	>18 Years
2.	C.V. PANDY	WIRE MACHENIC	19.03.1993	>18 Years
3.	BRAHMANAND	ELECTRCIAN	24.09.1992	>18 Years

✓

C-17 (457) 3/6

	YADAV			
4.	DESH RAJ	PUMP Operator	25.05.1987	>18 Years
5.	JAI SINGH	ASST. PUMP OPERATOR	10.04.1987	>18 Years

**(B) Improper maintenance of S/Books:**

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

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

SR-202 stipulates that Service Book is required to be shown to the official every year and signature obtained in token of his perusal. However, it has been observed that the Service Book was shown to none of the official as there was no signature of 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. Moreover, there is no photograph pasted in the bio-data in the service books of most of the officials.

**(3) Incomplete leave accounts**

In a number of cases, the leave accounts are incomplete since long. Upto date credit of leave i.e. upto 6/2016 has not been entered in the Leave Accounts.

It is advised that the discrepancies as above may be removed and the S/Books may be maintained in proper manner.





**TAN-No.-04**

Sub: **Review of Measurement Book(s).**

**Audit Memo. No.05 dated: 08.05.2017**

Section 7.13 of CPWD Manual reads as under: 7.13 Review of Measurement Books:

(1) The Measurement Books are required to be reviewed by Divisional Accountant under the supervision of Executive Engineer. The Assistant Engineers are required to submit the Measurement Books in use in the Sub-Divisions to the Divisional Office, from time to time, so that at least once a year the entries recorded in each of the Books are subjected to a percentage check. The Divisional Officer should ensure that this annual review is conducted regularly and positively every year.

(2) The review by the Divisional Accountant shall be in the following respects:-

(i) To compare the books in use with part I of the Register of Measurement Books maintained in CPWA Form 92, and to note necessary corrections in the Register.

(ii) To see that no original sheet is torn out of a Measurement Book, nor any entry erased or disfigured, and that the corrections made therein are initialed.

(iii) To see that pencil entries are not inked over.

(iv) To test check the accuracy of calculations, and to ensure that the instructions regarding writing of Measurement Books, recording of measurements, and their test check are being followed properly.

(3) On receipt of the Measurement Books in the Divisional Office, the Executive Engineer should indicate in column 2 of the "Review Notes" in each Measurement Book as referred to in para 7.13(5) below as to which of the calculations are to be test checked by the Divisional Accountant. The extent of this check will be determined by the Executive Engineer having regard to the result of the last review, and should cover complete set of measurements.

(4) Payments based on the entries reviewed should be traced into various accounts and verified. Similarly, supplies or issue of materials should be traced into the various accounts, contractor's ledger, etc. and verified.

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**(5) Communication of discrepancies**

The defects, discrepancies, etc. noticed should be communicated to the Assistant Engineer concerned and summarized in the following form in the Measurement Book that has been test audited:

**Review Notes by Divisional Accountant**

Pages reviewed generally	Calculations selected by the Divisional Officer for re-check		Defects and discrepancies noticed	Dated initials of	
	Pages	Dated initials		Divisional Accountant	Divisional Officer
1	2	3	4	5	6

(6) The Measurement Book completed and returned for record during the year should also be similarly examined prior to their final record in the Divisional Office.

Necessary steps may be taken for compliance of the provisions of CPWD Manual under intimation to Audit.

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### Current Audit Report

During the course of current audit, 16 observation Memos were issued to the Office of Executive Engineer, PWD HMED (South West) M-151, Delhi Armed Police Lane, Vikas Puri, Delhi for the period 2017-18 to 2018-2019. Two memos were settled on the spot on the basis of reply submitted by the Division. Remaining audit Memos have been converted into 07 Audit Paras and 07 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	7297	0	7297	Para-02
2	10	87967	0	87967	Para-01
3	14	3780	0	3780	Para-03
	<b>Total</b>	<b>99044</b>	<b>0</b>	<b>99044</b>	

Internal audit report has been prepared on the basis of information furnished and made available by the office of Executive Engineer, PWD HMED (South West) M-151, Delhi Armed Police Lane, Vikas Puri, 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



12-352  
2010-17

31/c  
41/c  
17/c

# PART-II

## CURRENT AUDIT REPORT (2010-11 to 2016-2017)

Para 1:- Recovery Of Income Tax to the tune of Rs. 10090/-

(Memo No. 01 dated 02.05.2017)

During the Text check of Income Tax records provided by Electrical Maintenance Division, PWD M-151. It has been observed that the landlords to whom rent has been paid are spouse/ dependent of employees as per service records. Hence, HRA exemption is inadmissible as per income Tax Rules. These cases are as under:-

### 1. C.B. Pandey, Wire Man

#### (A) Financial year ( 2016-2017)

S.No	Description	Calculation by the School (in Rupees)	Calculation by Audit in Rupees)
1.	Total Income	520976	520976
2.	<b>Deduction (Sec.10)</b>		
	(i) TA	19200/-	19200/ -
	(ii) HRA Exemption	43596	Nil
	(Landlord Smt. Asha Devi is wife of C.B. Pandey)		



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	Total Deduction	62796	19200
3	Income after Deduction	458180	501776/-
4	Saving Under Section 80C +80G) (150000 +1500)	151500/--	151500/-
5.	Taxable Income	306680	350000/-
6.	Total Tax	5668	10000/-
	Tax Rebate U/S87	5000	5000
8	Tax	668	5000/-
9	Cess	20	150/-
10	Total Tax	688/-	5150/-
11	Total Tax deducted	688/--	668/-
12	Income Tax Recoverable		4482/-

2 Jai Inder , Pump Operator

(A) Financial year ( 2016-2017)

S.No	Description	Calculation by the School (in Rupees)	Calculation by Audit in Rupees)
1.	Total Income	453975	453975
2.	<b>Deduction (Sec.10)</b>		
	(i) TA	19200/-	19200 -
	(ii) HRA Exemption (Landlord Smt. Sunit Devi is wife of Jai Inder)	39492	Nil
	Total Deduction	58692	19200
3	Income after Deduction	395283	434775/-
4	Saving Under Section 80C +80G) (150000 +1500)	128611/--	128611/-
5.	Taxable Income	266672	306164/-
6.	Total Tax	1667/-	5616/-
	Tax Rebate U/S87	5000	5000
8	Tax	Nil	616/-



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9	Cess	NIL	18/-
10	Total Tax	NIL-	634/-
11	Total Tax deducted	NIL	NIL
12	Income Tax Recoverable		634/-

### 3. Vinod Kumar , Pump Operator

#### (A) Financial year ( 2016-2017)

S.No	Description	Calculation by the School (in Rupees)	Calculation by Audit in Rupees)
1.	Total Income	630164	630164
2.	<b>Deduction (Sec.10)</b>  (i) TA  (ii) HRA Exemption  (Landlord Sh.Ridhi Dutt is father of Vinod Kumar)          Total Deduction	19200/-  48298          67498	19200 –  Nil          19200
3	Income after Deduction	562666	610964/-



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4	Saving Under Section 80C +80G) (150000 +1500)	151500/--	151500/-
5.	Taxable Income	411166	459464/-
6.	Total Tax	16166/-	20946/-
	Tax Rebate U/S87	5000	5000
8	Tax	11166	15946/-
9	Cess	335/-	478/-
10	Total Tax	11501	16424
11	Total Tax deducted	11450	11450
12	Income Tax Recoverable		4974/-

**Grant Total Recovery= 1+2+3 =4482+ 634 +4974**

**=10090/-**

Necessary Recovery of Rs. **10090/-** may be made from the concerned official after due verification of records under intimation to audit. Other similar cases may also be reviewed at your own level.





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**Para No.2 :- Discrepancies in deviation statement**

**( Memo No-03 Dated 04.05.2017).**

As per CPWD Manual, Financial Powers have delegated to CPWD officers for Accord of sanction to deviation in quantities of agreement items are as under:-

For works within Powers of T/S under his own authority	<u>AE/AEE/ADH</u>	<u>10% of contract Amount</u>
	<u>EE/DDH</u>	<u>15% of contract Amount</u>
	<u>SE/DOH</u>	<u>30% of contract Amount</u>
	<u>CE/PM(SE)</u>	<u>Full Powers</u>
For works within Powers of T/S Authorities of higher	<u>AE/AEE/ADH</u>	<u>10% of contract Amount</u>
	<u>EE/DDH</u>	<u>15% of contract Amount</u>
	<u>SE/DOH</u>	<u>20% of contract Amount</u>
	<u>CE/PM(SE)</u>	<u>Full Powers</u>

During the test check of paid Vouchers/bills to the payment of contractors.. It has observed that this office has made payment to contractors without approval of deviation statement. These are following as under:-

**(A)**

S. No.	Agreement No.	Name of Agency M/s	CV No./ Month/Year	Contract Amount Rs.	Deviation (in Rs.)	Approved by AE Rs.	Not approved by EE Rs.
1.	28/AE(E)-I/PWD MDM-153(N)/2011-12	Kamal Elect. & Mech. Works	227/03/2012	59392	7229	5939	1290
2	16AE(E)-II/PWD MDM-353(N)/2011-12	M/s Euro Marketing (India)	452/03/2013	162900	37250	16290	20960

25/C  
33/C

3	83/AE(E)- 1513(N)/PWD EMDM- 151(N)/2012-13	M/s Saboor India	477/03/20 13	120310	27592	11492	16100
4	43/AE(E)-I/PWD EMDM- 153(N)/2012-13	Galaxy Associates	495/03/20 13	214890	49612	21489	28123
5	79/AE(E)-I./PWD EMD M- 151/2012-2013	PMG Engineers	386/03/20 13	277875	64400	27600	36800
6	117/EE(E)- 1/PWD EMD M- 151(N)/2012-13	Electro Tech Systems	417/03/20 13	605457	150423	59883	90540
7	11/AE(E)-I./PWD EMD M- 353/2009-2010	PMG Engineers	113/03/20 10	257900	<b>**31650</b>	18250	13400

**\*\* Discrepancy found in the approval of deviation statement, the power of AE has exceed of 10% of contract Amount.**

**(B)**

S. No.	Agreement No.	Name of Agency M/s	CV No./ Month/Year	Contract Amount Rs.	Deviation (in Rs.)	Approved by AE Rs.	Approved by EE Rs.	Not approved by SE Rs.
1	84/EE(E)/PWD M-353/2008-9	SUMER ENTERPRISES	138/03/2010	169150	45270	16915	25355	3000

Necessary steps should be taken to obtain approval of deviation statement from the competent Authority as per delegated financial powers under CPWD Manual, after due verification of records under intimation to audit. Other similar cases may also be review.



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**Para No. 3 - Violation of CPWD Manual regarding supply order**

(Audit Memo. No.08

Dated: 09.05.2017)

As per CPWD Manual, Financial Powers have delegated to CPWD officers for Accord of purchase of materials are as under:-

From open market through tenders or through DGS&D rate contracts	<u>AE/AEE/ADH</u>	<u>40,000</u>
	<u>EE/DDH</u>	<u>6 Lac</u>
	<u>SE/DOH</u>	<u>40 Lac</u>
	<u>CE/PM(SE)</u>	<u>150 Lac</u>
From open market through Quotations	<u>AE/AEE/ADH</u>	<u>8,000</u>
	<u>EE/DDH</u>	<u>1.2 Lac</u>
	<u>SE/DOH</u>	<u>8 Lac</u>
	<u>CE/PM(SE)</u>	<u>30 Lac</u>

During the test check of supply order records provided by PWD **Electrical Maintenance Division M-353(NOW; H.M. ED-SOUTH WEST)**. This office was issued supply orders to M/s Electronics Industrial, vide letter dated 20/07/2013 Rs. 1,93,892 for Supply of Electrical Material for the work of MOEI& Fans, Pumping Set i.e. security Light at CJ-6, Tihar New Delhi.

Necessary steps should be taken to obtain approval of deviation statement from the competent Authority as per delegated financial powers under CPWD Manual, after due verification of records under intimation to audit. Other similar cases may also be review

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**PARA-4** Excess payment of LTC in r/o Sh. Leelu Ram, Lift operator Rs. 1175/-

(Audit Memo. No.09      Dated: 09.05.2017).

During the test check of LTC bills in r/o of work charge staff, records provided by PWD **Electrical Maintenance Division M-353(NOW; H.M. ED-SOUTH WEST)** during the audit period, the official had performed journey along with his family members ( including his mother Smt. Chandro Devi) availing LTC for the block year 2014-17 from New Delhi to Vaishno Mata, Katra Jammu.

It has observed, that the official has not mentioned his mother Smt. Chadro Devi as dependent in the service records, but he has claimed LTC for his mother also. The calculation of LTC bill is under-

Calculation by office	Calculation by Audit
(a) 05 members train fair ( including mother) from New Delhi to Jammu = Rs. 2070	(a) 04 members train fair ( excluding of mother) from New Delhi to Jammu (2070-185) = Rs. 1885
(b) Jammu to Katra by pvt. Travels Rs. 770/-	(b) Jammu to Katra by pvt. Travels Rs. 0
(c) 05 No. train fair ( including mother) from Katra to Delhi Rs. 2310/-	(c) 04 No. train fair ( including mother) from Katra to Delhi (2310-220) Rs. 2090/-
Total Rs. 5150/-	Total Rs. 3975/-
Excess payment Rs.	Rs. (5150-3975) = Rs. 1175/-

Settled vide letter

Recovery of Rs 1175/- may be effected from the concerned official after due verification of facts and figure and deposited in government account under intimation to Audit. Similar cases if any, may also be reviewed and recovery if any, may be also be made.

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**PARA No..05 - Un avoidable expenditure on cost escalation on work:**

**( Memo No. 10 dated 09.05.2017)**

Agreement No. 78/EE(E)/PED & MD M-353/09-2010

Name of Work :- MOEI & fans and others services at Janak Puri Super Specialty Hospital, Janak Puri, New Delhi.

Name of Contractor:- M/s Vova Engineers

Section 17.3.1, 17.3.2 and 4.21 of CPWD Manual Vol.II envisage PWD Division to issue tender notices only after ensuring that all tender documents including complete set of architectural and structural drawing together with specification of work are available or are likely to be available conditions of contractors(Class 10 CC) also provide for compensating the Contractor for increase in wages of labour and cost of material in work contracts with stipulated period of completion of six months or more.

The works of MOEI & fans and others services Janak Puri Super Specialty Hospital, Janak Puri, New Delhi was awarded to M/s Vova Engineers, at a tendered cost of Rs. 9,44,400 which was above of 4.13% the estimated cost of Rs. 9,06,936. The Final payment of 4<sup>th</sup> final bill/Vr. No. 661 dated 27.03.2012 was Rs. 18, 30,079/- with an escalation in expenditure of 101.78% over the estimate cost. The stipulated date of start and completion of the work was 12.08.2009 and 11.08.2010 respectively. The work was actually completed with a delay of 195 days and final payment of Rs. 18,30,079 4<sup>th</sup> final bill/Vr. No. 661 dated 27.03.2012 which comes to 101.78% escalation over the estimate cost was made by the Division. The payment includes Rs. 8,85,679 on a/c of deviation and extra items.

**As per Section 24.1 of the CPWD works Manual,**

**“The completion cost of any agreement for Maintenance works including works of up gradation, aesthetic, special repair, addition/alteration shall not exceed 1.25 times of Tender Cost”.**

Whereas the payment made has made to contractor Rs18, 30,079, which is 101.78% above of Estimate Cost. Which is violation of section 24.1 of CPWD works manual.

Necessary steps should be taken to obtain approval of the competent Authority as per delegated financial powers under CPWD Manual, after due verification of records under intimation to audit. Other similar cases may also be reviewed.

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PARA-6 ( memo No.11 dated 09.05.2017

Non production of records:

1. Bill Register
2. MAS & Dismantle Material A/C of Sub Div. I, II & III
3. History sheet & PÓL Register of Vehicle No. JK-02E-9446.
4. Expenditure Control Register.
5. LTC Register, Medical Bill Register, Children Edn. Allowance Register.
6. Income tax calculation record
7. Register of Security Deposits / Labour Cess Account Register
8. Material Purchase Suspense Settlement (MPSS) Account.

This may be looked and maintenance of the aforesaid registers may be ensured and compliance reported to next audit.

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PARTY NO. 21



**PART-II**

**CURRENT AUDIT REPORT (2017-18 to 2018-2019)**

**PARA-01 Recovery of Rs. 87967/-.**

**A. Recovery of Rs. 71839/- on account of overpayment of Child Care Leave.**  
(Audit Memo No. 10 Dated: 21.10.2019)

As per para 4 of Notification dated 11.12.2018 issued by Department of Personnel and Training it has been provided that during the period of Child Care Leave, a female government servant and a single male Government Servant shall be paid one hundred percent of the salary for the first three hundred and sixty five days, and at eighty percent of the salary for the next three hundred and sixty five days.

During scrutiny of Service books of PWD HMED M-151, it has been observed that Mrs. Jyoti Ahuja, Steno Gr. II, has availed more than 365 days leave as on date and the department has failed to produce the records of salary bills / pay bill register for the period of 2017-18 to 2018-19. As per the above notification the official is entitled to 80% salary after he / she has availed more than 365 days child care leave as on 11.12.2018 i.e. the date of notification. Details of Child care leave availed by the official in excess of 365 days and balance available is as under:

Balance Child Care Leave as on 10.12.2018 – 320 days

Period of child care leave taken	Total no. of days	Balance	Leave availed in excess of 365 days
26.12.2018 to 30.05.2019	156 days	164	156 days
<b>Total</b>			<b>156 days</b>

Details of salary to be paid as per above notification is as under:

Period of leave in excess of 365 days	Total No. of days	Monthly Salary (Basic pay+ DA)	100% Salary for CCL period	Salary to be paid as per notification (80%)	Recovery to be made
1	2	3	4	5	6
26.12.2018 to 31.12.2018	06 days	62200 + 5598 = 67798	13122	10498	2624
01.01.2019 to 30.04.2019	31 days	62200 + 7464 = 69664	69664	55731	13933
01.02.2019 to 28.02.2019	28 days	62200 + 7464 = 69664	69664	55731	13933
01.03.2019 to 31.03.2019	31 days	62200 + 7464 = 69664	69664	55731	13933
01.04.2019 to 30.04.2019	30 days	62200 + 7464 = 69664	69664	55731	13933
01.05.2019 to 30.05.2019	30 days	62200 + 7464 = 69664	67417	53934	13483
<b>TOTAL RECOVERY TO BE MADE</b>					<b>71839</b>

29/c-B

**B. Over payment of Transport Allowance – Recovery of Rs. 16128/-.**

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 Leave record revealed that the official was on Child care leave during 26.12.2018 to 30.05.2019. Records of salary / Pay Bill Register were not produced before the Audit so as to ascertain the actual position.

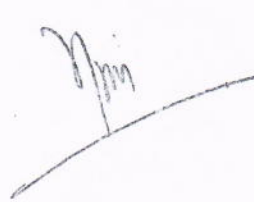

S. No.	Name & Designation of the official/ officer	Period of leave	Allowances paid by the Deptt.	Amount to be recovered (in Rs)
1.	Jyoti Ahuja, Steno Gr. II	01.01.2019 to 30.04.2019	4032x4=16128	16128
Total recovery to be made				16128

The above overpayment of Rs. 87967/- (71839+16128) may be got recovered from the above officer 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. 7297/-.** (Audit Memo No. 01 Dated: 16.10.2019)

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.



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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
Bisharjan Kumar Manjhi, P.O.	I	Rs. 125/- p.m.	01.07.2017 to 30.09.2019 (27 months)	Rs. 150/- p.m.	Rs. 25/-	Rs. 675/-
<del>Raja Ram W/M</del>	<del>II</del>	<del>Rs. 245/- p.m.</del>	<del>01.07.2017 to 30.09.2019 (27 months)</del>	<del>Rs. 310/- p.m.</del>	<del>Rs. 65/-</del>	<del>Rs. 1755/-</del>
Total recovery to be made						Rs. 2430/-

**B. Non-recovery of Rs. 4867/- 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 have 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 Official	of	Type of Quarter allotted	Period	Water charges rate eligible category	Water charges deducted by the Deptt.	Diff.	Recovery to be made
Bisharjan Kumar Manjhi, P.O.		I	01.03.2017 to 30.09.2019 (31 months)	157	0	157	4867
<b>TOTAL</b>							<b>4867</b>

Division may recover Rs. 7297/- (4867+2430) from the concerned officials towards short / non recovery of license fee & water charges after due verification of facts and figures under intimation to Audit.

**PARA-03 Over payment of Transport Allowance – Recovery of Rs. 3780/-.**  
(Audit Memo No. 14 Dated: 23.10.2019)

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. and as per Office Memorandum No. 19051/03/2013-E-IV dated 19.07.2018 it has been provided that Nursing Allowance will be admissible to Nursing Personnel during absence upto 60 days. Beyond 60 days leave / absence the Nursing Allowance will not be admissible.

The scrutiny of salary Bills, PBR as well as Leave record it was noticed that the transport allowance was paid to following staff for the complete month of September, 2017, he remained absent from duties due to Medical leave during 28.08.2017 to 09.10.2017. 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.	Ashok Kumar, P.O.	01.09.2017 to 30.09.2017	Rs. 3780	3780
Total recovery to be made				3780

The above overpayment of Rs. 3780/- 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-04 Office expenditure charged to works.** (Audit Memo No. 07 Dated: 18.10.2019)

During the test check of vouchers relating to works for the audit period, it was observed that various expenditure were debited to various works but are of the nature of office expenditure. Few of the examples of such expenditure are given below. 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.	114, 16.08.2018	calculator, RA Bill form, flag stick, highlighter pen, envelop, glue stick	RMO all E&M services installed at various dispensaries under HSW-1, Malviya Nagar, Delhi	M/s Taneja Enterprises	880



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2.	1/9, 24.08.2018	Misc. stationery items as Gum Bottle, Add Gel Pen, Duster etc.	MOEI & Funs I/C RMO P/Sets, Lifts at Dada Dev Child and Maternity Hospital, Dabri, Delhi	Global Traders	920
3.	(1)sv(3), 16.07.2018	Laser Refill, drum change	RMO EI & Fan at JSSH, Janak Puri, Delhi	Choice Photostat	1062
4.	(1)sv(1), 12.08.2017	Tonner refill	RMO EI & Fan at JSSH, Janak Puri, Delhi	Star Computer systems	1062
5.	(1)sv(4), 12.08.2017	Crockery sets	RMO EI & Fan at JSSH, Janak Puri, Delhi	National Gift Bazar	1050
6.	112, 27.09.2017	Copier paper	MOEI and fans RMO pump set street light / compound lights at DDU Hospital, Hari Nagar.	Sanjog Sales	16600
7.	04, 05.07.2018	Century Green A4 Printer paper	MOEI and fans RMO pump set at lawn Guru Gobind Singh Govt. Hospital, Raghubir Nagar.	Perfect Computer Engineering Works	5100
8.	1/6, 25.08.2018	HP Toner Cartridge refill	MOEI and fans RMO pump set at lawn Guru Gobind Singh Govt. Hospital, Raghubir Nagar.	Indian Computech Centre	590
9.	1/1, 22.09.2018	Toner Cartridge refill etc.	RMO various electrical mechanical services at RTRM Hospital, Jaffarpur, Delhi	Star Computer Systems	1150
10.	1/2, 22.09.2018	-do-	-do-	-do-	1600
11.	1/4, 22.09.2018	-do-	-do-	-do-	900
12.	(1)sv(2), 30.08.2017	Tender opening register, NIT covers, Agreement cover	RMO EI & Fans at JSSH at C-2B, Janakpuri	Taneja Enterprises	1959
13.	(1)sv(3), 20.09.2017	Laser Refill, Drum change	-do-	Choice Photostat	1416

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14.	72, 1/5, 04.12.2018	HP Laserjet	MOEI & Fans RMO Pump Set at GGSG Hospital Raghubir Nagar, Delhi	Royal Computer	1888
15.	1/1, 13.012.2018	Toner ink	-do-	-do-	885
16.	74, 1/3, 13.12.2018	Printer repair	-do-	-do-	1770
17.	1/3, 21.12.2018	Billing roll	MOEI & Fans RMO Pump Set at Dada dev Child and Maternity Hospital, Dabri, Delhi	Jain Book Depot	1700
18.	1/5, 21.12.2018	Roll	-do-	-do-	700
19.	1/7, 21.12.2018	Billing Roll	-do-	-do-	1000
20.	48, 1/5	LG DVD writer	MOEI & Fans RMO Pump Set at GGSG Hospital Raghubir Nagar, Delhi	GI Creations	1350

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

**PARA-05 Unfruitful Expenditure of Rs. 5147179/- due to foreclosure of works.** (Audit Memo No. 08 Dated: 19.10.2019)

A. During the test check of file No. 5/EE(E)/PWD/HMED/SW/17-18 it is revealed that division has awarded a work of "MOEI and Fans, RMO Pump Sets, Street / Compound Lights, D.G. Sets, Fire Fighting System, Lifts at Dr. B.R. Sur Homeopathic College and Hospital, Nanakpura, New Delhi during 2016-17 to 2017-18" to M/s G.D. Enterprises (Contractor), at the tendered cost of Rs. 43,80,000/- which was 28.21% below the estimated cost of Rs. 6101112/- put to tender with the stipulated date of start and completion of 25.04.2017 and 24.04.2019 respectively.

The Audit came to notice that the contractor has denied to continue work as the minimum wages of the outsourced workers were revised w.e.f. 03.03.2017 and GST @ 18% was implemented by the government. The agency stopped the work. As per direction of competent authority the above work was foreclosed on 19.11.2017. At the time of foreclosure, the work amounting to Rs. 15,25,892/- was only completed.

B. Further records of file No. 1/EE(E)/PWD/HMED/SW/17-18 revealed that Division has awarded a work of "Maintenance of EI & Fans, Pump Sets, Operation of Sub Station, D.G. Sets and Fire Fighting Systems (Wet Raiser) etc. at 300 bedded Janak Puri Super Specialty Hospital, C-2B, Janak Puri, Delhi during 2016-17 & 2017-18" to M/s Krishna Electrical Works (Contractor), at the tendered cost of Rs.



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74,26,304/- which was 19.93% below the estimated cost of Rs. 92,74,436/- put to tender with the stipulated date of start and completion of 04.04.2017 and 03.04.2019 respectively.

The Audit came to notice that the contractor has denied continuing work due to excess increase in labour wages. The agency stopped the work. As per direction of competent authority the above work was foreclosed on 15.09.2017. At the time of foreclosure, the work amounting to Rs. 36,21,287/- was completed.

The expenditure incurred on above work becomes unfruitful. As the work was stopped by the contractor, the division has given undue favour to the contractor by foreclosing the work whereas Division should have rescinded the work and security and P.G. of the contractor should have been forfeited. Executive engineer is requested to take necessary steps to complete the balance work under intimation to Audit.

**PARA-06** **Non revalidation of FDR/Bank Guarantees.**(Audit Memo No. 04Dated: 17.10.2019)

During the course of audit of Valuable Register maintained in PWD Division, M-151, 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.	4784	M/s Krishna Electrical Works	493721	371400	29.09.2018
2.	4788	M/s Tracom Enterprises	0099752	170000	12.04.2019
3.	4792	M/s Euro Marketing	022430	205000	03.04.2019
4.	4795	M/s Pragti Engineers	525721	127000	08.11.2017
5.	4797	M/s Realvalue system & Services	033778	4579	07.09.2017
6.	4801	M/s Cascade	198800	31000	12.05.2019
7.	4803	M/s Welkome Engineers	012434	87600	25.05.2018
8.	4806	M/s Electro Mech Engineer	405299 623832	57000 5000	14.02.2017 26.05.2018
9.	4808	M/s Bhardwaj Enterprises	527796	234000	02.06.2019
10.	4812	M/s Riya Enterprises	0000690	132000	29.11.2017
11.	4814	M/s Kone Elevator India (P) Ltd.	171020528022	77000	30.12.2017
12.	4821	M/s R.K. Trading Co.	00028858	90500	19.12.2017
13.	4830	M/s A.G. Enterprises	940912	26100	01.01.2019
14.	4833	M/s PMG Engineers	193440	10000	14.01.2018
15.	4840	M/s Riya Enterprises	0627893	66000	24.07.2018

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

**TAN-01**

**Slow progress of works leading to missing the deadlines for completion of work.** (Audit Memo No. 05 dated: 17.10.2019)

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 11 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 and installation of 2.0 TR AC at PT MMMH Malviya Nagar New Delhi	M/s GD Enterprises	17.11.2017	16.12.2017	30.06.18	07
2.	Providing air cooling system in OPD Registration counter at Dada Dev Child and Maternity Hospital, Nasirpur, Delhi	M/s Multi Tech Engineer	29.01.2018	28.02.2018	14.07.2018	04
3.	Renovation of old labour room at DUH Hari Nagar New Delhi	M/s Electro Mech Engineers	02.06.2017	01.08.2017	25.06.2018	11
4.	ATR of PWD in respect of Hospital under GNCTD on Access audit report selected under Accessible India campaign	M/s ThyseenKrup Elevator	19.06.2017	18.07.2017	23.06.2018	11
5.	Providing Air conditioning system to Ward Areas of first, second, third floor and all wards at Acharya Bhikshu Govt. Hospital, Moti Nagar, Delhi	M/s Hiltop Refrigeration	13.10.2017	12.02.2018	14.06.2018	04
6.	Renovation of Service Block and providing ETAC & various electrical installation for Conference Hall, Labour Room, Kitchen, CSSD and various waiting areas at Acharya Bhikshu Govt. Hospital, Moti Nagar	M/s B.B. Engineers	05.11.2017	04.01.2018	06.06.2018	05

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

**TAN-02**

**Unrealistic Estimates.** (Audit Memo No. 06 Dated: 17.10.2019)

During the test check of records of PWD, Division, M-151, for the period 2017-18 to 2018-19, it has been noticed that there are huge variation between the estimates and the tendered amount. A few instances are as under:

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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 Heavy outstanding balances under deposits.** (Audit Memo No. 02  
Dated : 16.10.2019)

During test check of monthly account of Ex. Engineer, M-151 for the month of March, 2019, it was observed that an amount of Rs. 5.33 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)	2,13,57,783
Civil Deposits - Public Work Deposits (Part III)	3,48,654
Civil Deposits - Other Deposits (Part V)	3,16,32,287
<b>Total outstanding as on 31.03.2019</b>	<b>5,33,38,724</b>

Heavy accumulation under Part-II of Rs. 2.14 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. 348654/- 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. 3.16 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.

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

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Sr. No.	Agreement No.	Name of work	Estimated Amount (In Rs.)	Tendered Amount (In Rs.)	Variation in %age
1.	54(HSW-2)2561 dt. 11.12.2017 (Sr. No. 98)	Repairing and replacement of worn out fire fighting accessories and replacement of pipe line at Dada Dev Hospital, Dabari, New Delhi.	4707389	2777360	(-) 41%
2.	54(HSW-2)2264 dt. 16.10.2017 (Sr. No. 81)	Providing LEC exit sign board and photo luminescent ways guidance system at Dada Dev Child and Maternity Hospital, Nasirpur, Delhi	2205102	720848	(-) 67.31
3.	54(HSW-2)1869 dt. 24.08.2017 (Sr. No. 56)	Providing digital fire alarm board and lifts display board at Dada Dev Child and Maternity Hospital, Nasirpur, Delhi	1286850	640500	(-)50.23
4.	54(HSW-2)1722 dt. 04.08.2017 (Sr. No. 51)	Provision of water softening plant and soft water pumping system at Janak Puri Super specialty Hospital, Janakpuri, Delhi	888650	410000	(-)53.86
5.	54(HSW-2)1725 dt. 05.08.2017 (Sr. No. 47)	Providing & fixing of Emergency Evacuation plan at Janak Puri Super specialty Hospital, Janakpuri, Delhi	1481615	688000	(-)53.56
6.	54(HSW-2)1342 dt. 13.06.2017 (Sr. No. 31)	M/O RO Plant at SVBP Hospital, Patel Nagar, Delhi	2562014	1294010	(-)49.49

The above details of work awarded is much below the estimated cost which shows that estimates were prepared casually & no proper attention was given to made estimates more realistic basis. Reasons of the above may be elucidated to Audit.

**TAN-03 Improper maintenance of Pay Bill Registers.** (Audit Memo No. 09  
Dated: 19.10.2019)

During the test check of the PBRs (CPWA-58) maintained by the Office of Executive Engineer, PWD Division M-151, 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, installment No., PAN No. etc. were also not found completely filled.

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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-04 Improper maintenance of Service Books.** (Audit Memo No. 13  
Dated: 23.10.2019)

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:-

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**Details of some of Staff whose retirement is within 5 years**

S. NO.	NAME OF THE OFFICER / OFFICIAL	DATE OF RETIREMENT
1.	Rajender Kumar	31.01.2020
2.	Bhai Lal	29.02.2020
3.	Krishan Pal	30.06.2020
4.	Zile Singh	30.06.2021
5.	Rishi Prakash	30.06.2021
6.	Ran Singh	30.06.2021
7.	Roop Lal	31.01.2022
8.	Dinesh Lal	31.01.2022
9.	Virender Singh	28.02.2022
10.	Vinod Kumar Mishra	28.02.2022

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

**TAN-05 Non-deposit of EPFO & ESIC.** (Audit Memo No. 11 Dated: 22.10.2019)

As per CPWD Para 5 of Advisory for applicable labour licenses and registration with ESIC, EPFO and BOCW Welfare Board dated 30.06.2015 it has been provided that "the reimbursement of EPF & ESI contributions validly paid by the contractor on the part of employer is to be made preferably within 7 days but not later than 30 days of submission of documentary proof of payment provided the same is in order."

During the test check of work "Operation and Maintenance of Lifts at DDU Hospital and attached Residential Complex, Hari Nagar, New Delhi for the year 2016-17 & 2017-18", it has been observed from the records of payment made to the labour by the contractor that ESIC and EPFO contribution were not paid by the contractor i.e. M/s Guruji Elevator for the month of April, 2017, whereas it is mandatory that EPF & ESIC be validly paid by the contractor on the part of the employer. Details of such employees are as under:

Sr. No.	Name of labour	ESIC Pehchan	EPFO universal Account Number	Gross Amount	ESIC Contribution	EPFO contribution	Net amount paid
1.	Viresh	NIL	NIL	11622	-	-	11622
2.	Rajesh Kumar	NIL	NIL	11622	-	-	11622
3.	Kamlesh Kumar	NIL	NIL	9714	-	-	9714
4.	Dev Nath Yadav	NIL	NIL	11622	-	-	11622
5.	Kunal Rai	NIL	NIL	11622	-	-	11622
6.	Ashwani Upadhyay	NIL	NIL	11622	-	-	11622
7.	Deepak Rai	NIL	NIL	11622	-	-	11622
8.	Kamal	NIL	NIL	11622	-	-	11622



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Division may take appropriate action against the contractor to get the ESIC and EPF contribution deposit with the respective government agencies under intimation to Audit. Similar types of other cases may also be got reviewed.

**TAN-06**      **Payment of final bills not made within time limit prescribed in CPWD Manual.** (Audit Memo No. 15 Dated: 23.10.2019)

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 progress Report of work revealed that final payment of some of the work have not been made till date even after the lapse of considerable period.

Some of the cases are given below:

Sr. No.	Name of work	Name of Contractor	Tendered cost of work (in Lakh)	Date of completion	Date of final payment
1.	Replacement of existing controller of lift with microprocessor based Thyssen make controller at trauma block at Deen Dayal Upadhyay Hospital at Hari Nagar, New Delhi.	M/s Thyssen Krupp Elevator (India) Pvt. Ltd.	3540951	14.02.2019	Final payment not made till date
2.	Replacement of 2x1000 KVA Sub Station Equipment at RTRM Hospital, Jaffarpur, New Delhi.	M/s AVON Electricals	8219352	03.06.2018	Final payment not made till date

The Divisional Engineer may take proper care of CPWD Manual para 29.2.1 that final payment of the works should be made within 06 months of completion of work & further required to make the final payment of above works under intimation to Audit.

**TAN-07**      **Non-production of records.** (Audit Memo No. 16 Dated: 24.10.2019)

Following records has not been produced for scrutiny of Audit:

1. Position of posts sanctioned, filled and vacant category-wise in respect of Sub-divisions for the audit period.

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



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Name of the unit: M 151EE(E) VikasPuri New Delhi

**PART II**  
**CURRENT AUDIT REPORT**  
**(2019-23)**

**PARA NO. 1 Subject: Public Works Deposit (Audit Memo No. 2 dated 10/10/2023)**

In terms of Para 15.4.1 of the CPWA Code, the balance unclaimed for more than three complete account years may be treated as "Lapsed Deposits" and credited to the Government Account as revenue in the accounts For March every year.

Test check of the monthly accounts of the division revealed that an amount of Rs. 7.56 Crore was lying outstanding under the head "Public Works Deposits" as of March 2023.as per details given below:

Classes of Details	Opening Balances	Credits during the month	Total (2+3)	Debit during the month	Closing Balances (4-5)
1	2	3	4	5	6
Civil Deposits Security (Part-II)	51040553	0	51040553	0	51040553
Civil Deposits Security (Part-III)	259764	0	259764	0	259764
Civil Deposits Security (Part-V)	24375132	0	24375132	0	24375132
<b>Total</b>	<b>75675499</b>	<b>0</b>	<b>75675449</b>	<b>0</b>	<b>75675449</b>

As per provisions of Para 21.6 of CPWD works manual, the divisional accountant should review monthly all deposits under Part-II and refund the security deposits, where due, without waiting for any applications from the contractor. Heavy accumulation of 5.10 Crore under deposit Part-II indicates that the deposit register was not reviewed at divisional level from time to time . The register should now be reviewed and all deposits more than 3 years old where refund is not due should be credited to government account.

Accumulation of 2.50 lacs (civil Deposits Public Works)is under part-III due to non execution of works against deposits . If these works not be executed, the deposit should be immediately refunded to the depositor agency to avoid the blockage of funds so that the same can be utilized elsewhere.





Deposits under part-V amounting to 2.43 Crore has accumulated due to withheld amount from contractors bills on account of mile stone, EOT etc. Accumulation of balance under deposit Part-V was indicative of the fact that works from which these amounts were withheld have not been completed satisfactorily.

Heavy accumulation indicated non-review of Deposit Register of Divisional Level from time to time . This should be reviewed and deposit more than three years old where refunds would be credited to revenue head of the department under intimation to the Audit.

**PARA 2A Subject: Non Completion of Projects. (Blockage of funds amounting to Rs. 7.99 Crore)(Audit Memo No 3 dated 10/10/2023)**

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 contractors and work should be proceeded with all due diligence on part of the contractors throughout the stipulated period of the contractor (time is deemed to be the essence of the contractor). Test check of records of division revealed that the following projects have not been completed as of date although their stipulated period are over.

Rs. In Crore					
Sl. No.	Name of Projects	Estimate Cost/Tendered Cost	Stipulated date of start / Stipulated date of Completion	Delay in Completion (as on 31.05.2023)	Actual Payment Made
1.	C/o proposed new buildings for expansion of Rao Tula Govt.Hospital at Jaffarpur.	76.22 65.63	06/08/2019 29/10/2020	3 years	7.99

It is evident from the above table that the project mentioned above awarded during the audit period against which payment of Rs. 7.99 crore was made to the contractors and delays were more than 3 years.

As the project could not be completed within stipulated period not only the funds of Rs. 7.99 Crore remains blocked but also health facilities of the patient of the area are deprived.

**PARA 2 (B) Subject: Non completion of work**

Section 29.1 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 (time being deemed to be the essence of the contract). FurtherSection 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

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accepted by the contractor, 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 the selected works revealed that the 05 works either partly completed or not started as of March 2023 as depicted in the table below:

S. No.	Agreement No.	Name of Work	Estimated Cost	Tendered Cost	Stipulated date of start/ completion	Total payment made	Remarks
<b>2022-23</b>							
1	12	Poly Electrical power paints alongwith UPS power back up om HDU ward for Covid 19 at DDU Hari Nagar New Delhi	7082629	5120033	11/05/2022 11/07/2022	5629881	Work in progress
2	17	RMO various E&M services installed at Janakpuri New delhi	1816921	726950	01/06/22 30/05/23	Nil	Work in progress
3	19	Providing Electrical Power points along with UPS power back up at DDUH Hari Nagar New Delhi	8313903	5710820	30/05/22 29/07/22	4833993	Work in progress
4.	30	Providing air conditioning UPS, EI & Fans at different place for Covid 19 at DDU Hospital Hari Nagar	1567167	1065830	13/06/22 12/08/22	606820	Work in progress
5	35	RMO AC Plant WTAC STAC, Water cooler and VRF System installed at Acharya Bhikshu Govt. Hospital Motinagar newDelhi	1944276	2031768	01/07/22 30/06/23	00	Work In progress



It is evident from the above table that work mentioned awarded during the year 2022- 2023 Reasons for non-completion of works/start of works may be elucidated to the audit Thus, due to non-completion of works mentioned at Serial No.1 to 05 not only the funds remained blocked but also the facilities to the hospitals/patients could not be provided during the intervening period. The status of all non-completed works awarded and executed during the period may be reviewed and suitable action either to complete the work or close the contract may be taken as per the CPWD manual.

Reasons for non-completion of project within stipulated period may be elucidated to the audit and further Executive Engineer, HMED (SW), VikasPuri, New Delhi it is requested to take appropriate action to complete the work at the earliest so that health facilities to the patient may be started under intimation to the office.

**PARA 3 Subject: Non forfeiture of performance Guarantee amounting to Rs. 54000/- (Audit Memo No.06 dated 10/10/2023)**

Test check of the record revealed that work of RMO CCTV Surveillance System at Sardar Vallabh Bhai Patel Hospital, Patel Nagar New Delhi was awarded to the contractor M/s Sky International at the tendered cost of Rs.17.71 lacs. The stipulated date of start and completion was 03/05/2022 and 02/05/2024 respectively. As per available records on the file the contractor did not started the work on site.

The division has issued the order dated 20/05/2022 to forfeit the Earnest money amounting to Rs. 59057/- and contractor will not be allowed to participate in the retendering of the work

During the test check of performance Guarantee Register it has been observed that contractor has submitted the performance Guarantee amounting to Rs. 54000/- vide FDR No. 40924043695 dated 18/04/2022 and further noticed that the division have not forfeited the performance guarantee of the contractor till date.

Department authority is recover to forfeit the Performance Guarantee amounting to Rs.54000/- at the earliest after due verification of figures and facts under intimation to the Audit.

**PARA 4 Subject: -Non release of Performance Guarantee. (Audit Memo No.8 dated 11/10/23)**

As per rule 171 of GFR 2017 prescribes conditions for obtaining performance security for the execution of goods and works contract. The Rule prescribes that performance security is to be obtained from the successful bidder which is awarded the contract amounting to 5%-10% of the value of contract as specified in the bid documents. The validity of the performance security is for a period of 60 days beyond the date of completion of all contractual obligations of the supplier including warranty obligation.

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During the test check of the agreements, it has been observed the following works have been completed by the contractors but performance guarantee have not been released by the office till date as per details given below:-

S. No.	Name of Work	Final Payment Made	Amount of PG.
1	MOEI & Fans, RMO pump sets, street light , DG Sets, substation at Acharya Bhikshu Hospital, Moti Nagar New Delhi SH:- Replacement of pumps providing ventilation system in UPS Rooms and other Misc. work	12/12/2022	53842
2	RMO E/M services at RTRM hospital Jafarpur New Delhi ).	22/05/2022	4700
3	MOEI & Fans, street light, compound lights, DG set, substation at MMM hospital, Malviya Nagar New Delhi	25/11/2022	35600

The Executive Engineer is requested to take the necessary efforts to refund the P.G. as per rule 171 of GFR 2017 after done verification of figures& facts under intimation to the audit and other similar cases may be reviewed at the lever of Division.

**PARA 5 Subject: Short deduction of UTGEIS subscription from Group 'C' employee (Audit Memo No.9 dated 11/10/2023)**

The rate of subscription to the erstwhile Group 'D' employees were 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 was noticed that the UTGEIS subscription for Group 'D' employees who placed in PB-1 was not deducted at the enhanced rate of Rs. 30/- during the Audit Period as per details given below:

Sr. No.	Name & Designation	Basic Pay	Amount Deducted	Amount to be deducted	Amount short recovered
1.	Sh. DayanandKhalasi	D	Rs. 15 /- p.m.	Rs. 30/- p.m.	690/- (April 2019 to January 2023)
					690/-

Department authorities may recover the above amount of Rs. 690/- from the above Group 'C' category official who were subsequently placed under Group 'C' category staff and further requested to deduct @ Rs. 30/- from the salary of the above officials and similar other cases may

also be reviewed under intimation to Audit and period earlier to Audit period may also be reviewed at the level of the HOO/DDO under intimation to the Audit.

**PARA06 Subject: Non-recovery of Rs.30000/- from the contractor for failure to provide an Engineer at site. (AuditMemo1 dated 10/10/2023)**

As per Clause-32 of the agreement, the contractor shall immediately after receiving letter of acceptances of the tender and before commencement of the work, intimate in writing to the Engineer-in-charge the name, qualifications, experience, age, address and other particulars along with certificate, of the principal technical representative to be in charge of the work and other technical representative(s) who will be supervising the work. In case on Non compliance of above clause, recovery shall be made as per requirement of technical staff and their experience depending on nature of work.

Audit scrutiny of the records as provided revealed that the contractors of the following works failed to depute the Qualified Graduate Engineer at site as no such certificates, their details were available in the records and hence contractors were liable to pay penalty in terms of rules bid as under:-

S. No.	Name of the contractor	Agreement No.	Stipulated date of start	Stipulated date of completion/Actual date of completion	Months	Cost of work (Amount in Lakhs)	Required	Rate of recovery (Rs.)	Recovery (in Rs.)
1	M/s texol engineers		31/08/2021	31/10/2021	02	27.64	1 Graduate/Engineer with 2 years experience Or Diploma Engineer with 5 years experience.	15000 p m	15000x2 = 30000
			Total						30000

Reason for non-compliance of above clause, providing of Technical staff/Graduate Engineer in the work may be elucidated to audit. Further an amount of Rs. 30000/- may be recovered from the agency after due verification of figures and facts or to obtain the necessary certificates required as per NIT of the works under intimation to the Audit.

**PARA 7 Subject: Non registration of construction workers (Audit Memo No.4 dated 10/10/2023)**

In order to speed up processing of registration and renewal of registration of construction workers working at different construction sites and to prevent registration of bogus construction workers, Lieutenant Governor notified (April 2018) Assistant Engineer



(Civil/Electrical) of NDMC, PWD, CPWD, DJB, MCD, DDA etc. as Registering Officer for registration of construction workers working in their projects under the Act Delhi Building and Other Construction Workers Welfare Board.

Scrutiny of the records of division revealed that as per agreements during the Audit period there were workers engaged by the contractors in the various agreement and the division was not mentioning the terms and conditions with the specification that all the construction workers should be registered under the Delhi Building Act and other construction workers welfare board. However, division had not maintained any records in respect of construction workers registered with the Delhi Building and Other Construction Workers Welfare board. It appears from the records that none of the construction workers were registered with the Board.

It is stressed that necessary conditions in this regard may be incorporate in the future NITs so that the benefits of the various welfare schemes

**PARA 8 Subject: Not completed the work and abandoned the site.(Audit Memo No.7 dated 11/10/2023)**

Test check of the record revealed that work of Replacement of existing split AC WTAC and water cooler at Pt. Madan Mohan Malviya Nagar Hospital, malviya Nagar, New Delhi. was awarded to the contractor M/s Adjiraj Construction vide Agreement No 48 /2021-22 at the tendered cost of Rs. 2548727/-. The stipulated date of start and completion was 07/09/2022 and 06/11/2022 respectively. As per available records on the file, the contractor did not complete the work on stipulated date of completion. The work was rescind under clause 3 of the agreement by the Department vide letter dated 26/04/2023.

In this regard, it is observed that as the work was rescinded under clause 3 of the agreement on 26/04/2023 however the date of stipulated date of completion was 06/11/2022 and after the lapse of Five months show cause notice was issued to the contractor on 11/04/2023. It has been observed if the work was urgent in nature then why the action to rescind the contract just after the completion the stipulate date of completion of the contract. Further even after the lapse of 06 Months the division has not made any efforts to call the tender for balance work. Reason of the above lapses may be elucidated to the Audit.

Executive Engineer is requested to take appropriate action (if necessary) to complete the balance work as per rules laid down in GFR and CPWD manual under intimation to the Audit.

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**PARA 9 Subject: Non Association of Account Functionaries in the Purchase file/Work Order/Supply Order.(Audit Memo No. 10 dated 11/10/2023)**

During the Course of Audit regarding purchase files, Supply Order and work order, it has been observed that the Accounts functionary of the Division was not associated in the vetting of these files.

As per the guidelines of the Finance Department, Government of NCT of Delhi, that every proposal should be vetted through the Accounts functionary of the Department in light of GFR and Government rules and there should be written in each and every sanction, "This sanction is issued with the consultation of the Accounts functionary of the Department"

Reasons of Non association of the Accounts functionary may be elucidated to the Audit and further Department authorities is advised to associate their Accounts functionary in the purchase files/work order/supply order as per the guidelines of the Government of NCT of Delhi so that the these files may be properly scrutinized in light of GFR and Government rules.

**PARA 10 Subject: Irregular entrustment of work and payment not made as per CPWD Manual. (Audit Memo No. 13 dated 13/10/2023)**

Section 14.1 (1) of CPWD Works Manual stipulates that normally tenders should be called for all works costing more than 50000. In case the work is to be awarded expeditiously, the prescribed period of notice may be reduced in urgent cases, or when the interest of the work so demands, or where it is more expedient to do so, work may be allowed without call of tender after approval of the competent authority.

The work for Comprehensive Maintenance of Civil and Mechanical Services at DeenDayal Hospital & Residential Complex Hari Nagar, New Delhi awarded (13/EE(E)/HMD SW-123/PWD/2019-20 at tendered cost of 11.14 crore for the year 2019-20 and 2020-21 .The payment of 6.68 crore was made to the contractor (13<sup>th</sup> Running Account Bill).

Examination of records disclosed that division made a payment of 1.23 crore in respect of execution of extra items/works i.e. Supplying, Installation, Testing and Commissioning of various items which is approx. 20 % of payment made and 25.60% of tendered cost of work done till date It is evident from the reasons that the parts were replaced due to assorted and some items are required to be replaced from their places although the works were required for patient care and as per the requirement of the Clint department but the department had not adopted correct procedure to executed including these items the work as these items were executed as extra items instead of in the tender, in contravention of provision of CPWD Works Manual.

Executive Engineer is requested to look into the matter and reasons of the lapses may be elucidated to the audit.



**PARA 11 Subject: Irregular procurement of petty items.(Audit Memo No. 14 dated 13/10/2023)**

Rule 21 of GFR 2017 provides that every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety. Every office is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money. The expenditure should not be prima facie more than the occasion demands. Rule 149 of GFR makes it mandatory to procure goods and services available on Government e-market place (GeM), through GeM. Finance Department, GNCTD also advised (April 2017) all departments to procure all common goods and services from GeM. Ministry of Finance, GOI amended (April 2019) the Rule 149 of GFR 2017 to make it clear that common use goods and services are required to be procured mandatorily through GeM as per Rule 149. The Ministries/Departments are delegated full powers to make their arrangement for procurement of goods and services that are not available on GeM.

Rule 155 of GFR2017(formerly Rule 146 of GFR 2005-limit up to one lakh) stipulates that purchase of goods costing above Rs. 25,000/-(Rupees Twenty Five Thousand only) and up to Rs. 250000/-(Rupees two lakh and fifty thousand only) on each occasion may be made on the recommendations of a duly constituted Local purchase Committee consisting of three members of an appropriate level as decided by the Head of Department. The committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier. Before recommending placement of the purchase order, the members of the committee will jointly record a certificate as under. " Certified that we, members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question, and it is not debarred by Department of Commerce or Ministry/ Department concerned."

Rule 173 of General Financial Rules, 2017 (formerly Rule 157 of GFR 2005) stipulates that all Government purchases should be made in a transparent, competitive and fair manner, to secure best value for money. One of the measures for ensuring the above prescribed rules is the specifications of the required goods should be clearly stated without any ambiguity so that the prospective bidders can send meaningful bids. In order to attract sufficient number of bidders, the specification should be broad based to the extent feasible. Efforts should also be made to use standard specifications which are widely known to the industry.

Further, as per Rule 157 of GFR-2017 (formerly Rule 148 of GFR 2005) and Clause 2.2.2 of Manual on Policies & Procedure for Purchase of goods issued by the Finance Department, Govt. of NCT of Delhi, a demand for goods should not be split into small quantities for the sole purpose of avoiding the necessity of taking approval of the higher authority required for sanction of the purchase of the original demand.

As per CPWD Manual 2014, the financial power delegated to the following officer for local purchase of petty stationery stores:

Local purchase out of permanent imprest Rs. 2000/- for petty payments power of AE and JE



Test check of records for the year 2019-2023 revealed that the division was frequently placing the order or procurement of petty stationery items and during the year of the division procured petty items, and AEs are being incurred the expenditure more than 2000/- for petty expenses which is violation of rules . one of the instance is given below:-

S.No.	Name of items	Bill No. , Date	Amount	Name of Agency
1	Towel	9550 dated 28/09/2022	3522	Hathkarga and swdeshismavishat

Apart from the above, the following discrepancies have been noticed as under:  
Certificate required under Rule 145 of GFR-2005 (Purchase of goods upto Rs.25000)

As per Rule 154 of General Financial Rules, 2017, the goods up to the value of Rs. 25000/- can be purchased without inviting quotations, but a certificate that "I \_\_\_\_\_ am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price" is required to be recorded by the competent authority. But no such certificate found recorded during the scrutiny of vouchers for the year 2019-23

S.No.	Name of the items	Bill No. and date	Amount	Name of the Agency
1	Stationery items	110dated13/04/2022	19881	Taneja Enterprises
2	Stationery items	184 dated 22/04/2022	21170	Taneja Enterprises
3	Mouse hub, USB hub	730 dated 23/02/2022	7260	Star Computer Systems
4	Logtech Key Board	745 03/03/2022	2050	Star Computer Systems
5	Printer fuser change	718 dated 23/02/2022	1290	Star Computer System

Apart from the above the stationery and other consumable items were purchased from market without confirming the availability on Gem which is mandatory as per Rule 149 of Gem 2017

It has also been observed that in the vouchers, neither the stock entries were made nor the same were marked as **paid and cancelled** as per receipts and payments rules.

Executive Engineer is requested to look into the matter and necessary certificates as required by GFR and CPWD manual may be obtained from concerned officers and may be attached with the bills and necessary approvals of may be obtained from the competent Authorities under intimation to the Audit.

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**PARA 12 Subject: Non Production of Record (Audit Memo No. 18 dated 16/10/2023)**

For the year 2007-08

- (i) Agreement Register (Sub Division II)
- (ii) Work award register (Sub Division II & III)
- (iii) Log Book/History sheet of the vehicle
- (iv) Stock Register

For the year 2008-10

- (i) Stock Register
- (ii) Dead Stock
- (iii) Log book of DG Set

For the year 2010-17

- (i) History sheet and POL Register
- (ii) Register of security deposit/Labour Cess Account Register
- (iii) Material Purchases Suspense Settlement Account
- (iv) MAS and Dismantle register

For the year 2019-23

- (i) Monthly progress report of works carried out under the division
- (ii) Log books of the vehicle
- (iii) No. of vehicles hired
- (iv) Imprest Register
- (v) List of unserviceable items
- (vi) List of foreclosure cases
- (vii) List of rescind cases



(JASPAL SINGH)  
INSPECTING AUDIT OFFICER

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### PART III CURRENT AUDIT REPORT (2019-23)

**TAN 1 Subject : Award of work abnormally below estimated cost (Audit Memo No.5 dated 10/10/2023)**

Section 2.5 of CPWD manual stipulates that technical Sanction provides a guarantee that the proposals are technically sound and that the estimates are accurately prepared and are based on adequate data.

Test check of list of the work awarded and executed by the division during the years 2019-23 revealed that majority of the tenders were awarded below the estimated cost. The details of a few works which were awarded more than 30 per cent below the estimated cost are as under:

S.No.	Agmt. No.	Name of Work	Estimate Cost	Tendered Cost	Below 30%
<b>2019-20</b>					
01	04	SITC of air conditioner and CCTV camera system at Delhi Govt. Polyclinic, Madiur of Delhi	694476	465229	33
02	05	Providing cable cover to cover the wiring system at various places t DDU Hospital	5316250	3436956	35.35
03	11	RMO of UPS boiler and landry PA system water softening plan RO System solar water heating system etc.	2023154	1108081	45.23
04	31	RMO various E&M services at RTRM Hospital jafarpur New Delhi	4278776	2728575	36.23
<b>2020-21</b>					
01	10	Operation of MIO R/O Plant at DDUH Hari Nagar New Delhi	2355033	1271482	46.01
02	15	Providing centralized Drinking water cooling system at DDU Hospital Hari Nagar New Delhi	6148037	3694970	39.90
03	17	RMO EI & fans UPS Lift FIF Automatic Fire alarms system at DG Set water supply at Pt. MMM hospital malviyanagar new Delhi	1253809	865128	31



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04	32	<b>RMO of UPS boiler and landry PA system water softening plan RO System solar water heating system etc.</b>	2745811	1342876	51.09
<b>2021-22</b>					
01	26	<b>Operation of MO R/O plant at DDU Hospital Hari Nagar New Delhi</b>	2498964	1112039	55.50
02	01	<b>RMO CCTV surveillance at SVBP Hospital Patel Nagar New Delhi</b>	1584936	1002155	36.77
03	28	<b>MO Civil and Electrical Mechanical services at DDU Hospital</b>	3442250	1638974	52.29
<b>2022-23</b>					
01	01	<b>RMO Central plant/ Package unit at DDU Hospital Hari Nagar New Delhi.</b>	1762613	961329	45.46
02	06	<b>MO &amp; EI and fan and pumps set at various Dispensaries under AE(E) HSW2,DDU Hospital Hari Nagar New Delhi</b>	1157841	625234	46

The above estimates of the works were prepared by the technical expert engineers of the division on the basis of prevailing Delhi Schedule of Rates. However, it was noticed that tenders were accepted much below than the estimated cost. Moreover, in today scenarios although the prices of every commodity are raising spirally yet the tenders were accepted much below the estimated cost. Such type of unreasonable variations can be attributed to either wrong assessment of rates or sketchy estimates were prepared in casual manners. Furthermore, audit could not ensure how the contractor paid minimum wages to the labour engaged for the works.

Audit is of the view that the estimates should be prepared more precisely and there should be such provision to make sure that the quality of work is not compromised in the works awarded below the estimated cost. The reasons of this steep variation may be analyzed and take necessary steps to minimize it by making realistic assessment.

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**TAN 2 Subject: Non observance of codal formalities as prescribed under rule 149 (iii) i.e. reverse auction. (Audit Memo No.11 dated 13/10/2023)**

As per rule 149(iii) of GFR 2017 If the cost of purchase exceeding. 500000/- then complete the codal formalities under i.e. through the suppliers having lowest price meeting the requisite quality /specifications/ and delivery period after mandatorily obtaining bids , using online bidding or reverse auction tool provided on Gem Portal.

During the test check of office of Executive Engineer (E) M 151 HMED , it has been observed that the division is completing the codal formalities for the cost exceeding Rs. 5.00 lacs. by inviting the online bid on Gem Portal, but the division have not using the reverse auction tools on Gem portal in any of the bidding documents.

Department Authorities is advised to use the reverse auction tool on the Gem portal as prescribed in the GFR to minimize the Government expenditure.

**TAN 3 Subject: -Non maintenance of Contractor's Ledger. (Audit Memo No.12 dated 13/10/2023)**

The SOP No. 5/15 of CPWD Works Manual Stipulates that the contractor ledger should be maintained to consisting the following information's :-

- (i) The accounts relating to contracts/ supplies are kept in CPWA Form 43 in a bound book known as the "Contractors Ledger".
- (ii) A separate folio or set of folios is reserved for all the transactions with each contractor/supplier, for whom a personal account is maintained. The register is properly indexed.
- (iii) A personal account is opened in the ledger for every contractor.
- (iv) The Contractors' Ledger is written up and maintained up-to-date.
- (v) The Ledger accounts are closed and balanced monthly the amount outstanding is shown, if any, under each of the three suspense accounts i.e. (i) Advance payments (ii) Secured Advances and (iii) Other transactions.
- (vi) The Divisional Accountant is responsible for correctness of entries in the Contractors' Ledger and balances at the closing of the month. All the personal accounts in the Ledger is examined to see that:  
The balances do not remain outstanding for a long time without justification, and  
The bills are prepared at reasonable intervals in the case of running accounts.
- (vii) A Contractor requiring a copy of his/her running account bill or extract from the Contractors' Ledger is supplied the same. He/she should sign in the Ledger in token of his/her acceptance thereof at the time of payment of each running bill/final bill.

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During the audit of Ex. Engineer, M151 HMED VikasBhawan New Delhi it was noticed that the division was not maintaining the Contractor's Ledger which is mandatory to maintain as per above SOP 5/15 of the CPWD Works Manual, in the absence of which audit could not be ascertained whether all the transactions viz advance payments, secured advances and liabilities if any, of the contractor and abstract of transactions relating to works were in order or not.

**TAN 4 Subject: -Huge Savings under various Heads.(Audit Memo No. 15dated13/10/2023)**

During the test check of reconciliation statement of Department of M 151 Executive Engineer HMED VikasPuri it is noticed that savings made under various Heads were not surrendered as per provisions contained in General Financial Rules, 2017.

As per Rule 62(2) of GFR 2017, savings as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses.

Further Surrender of savings stipulates that Departments shall surrendered to Finance Ministry, by the dates prescribed by that Ministry before the close of the financial year, all the anticipated savings noticed in the Grants or Appropriations controlled by them. The Finance Ministry shall communicate the acceptance of such surrenders as are accepted by it to the Accounts Officer, before the close of the year. The funds provided during the financial year and not utilized before the close of that financial year shall stand lapsed at the close of the financial year. However, it was observed that huge amount of funds have been found remained unutilized as per details given below:-

Rs. In Lakhs

Major Head	Head of Account	Budget in Rs.	Expenditure in Rs.	Savings in Rs.	% age of Savings
<b>2020-21</b>					
4210	4210				
	99 48 53 C/o bldg. For hospitals	300.00	91.41	208.59	69.53
2210	10 81 27 Acharya Shri Bhikshy Hospital Moti Nagar	250.00	153.90	96.10	38.44
	89 00 27 Guru Gobind Singh Govt. Hospital Raghubhir Nagar	200.00	136.13	63.87	31.93
2210	88 00 14 Rent Rates and Taxes	20.00	00	20.00	100



<b>2021-22</b>					
4210	99 48 53 C/o bldg. For hospitals	1500.00	1199.93	300.07	20.00
2210	96 98 27 Directorate of ISM and Homeopathy	15.00	00	15.00	100
2210	10-83-27 SardaVallabh Bhai Patel Hospital Patel Nagar	100.00	56.94	41.06	41.06
<b>2022-23</b>					
2210	10 90 27 Sh. Dada Dev Hospital	40.00	15.23	24.77	61.92

As per Rule 62(1) of GFR 2017, Department shall surrender the unutilized funds before the close of financial year, all the anticipated savings noticed in the Grants or Appropriation controlled by them. However, in the above mentioned cases, the same was not done.

Necessary efforts may be taken to surrender the budget to the concerned Agency/Department in future.

**TAN 5 Subject: Improper maintenance of Service Books.(Audit Memo No. 16 dated 13/10/2023)**

During the test check of Service Books, of Staff of office of Executive Engineer HMED(M151) PWD VikasPuri New Delhi the following short comings 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 it 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 it 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 officers/official concerned. The said certificate has not been found pasted in the Service Book of following teachers/officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

Details of some of Staff whose retirement is within 5 years:-

<b>S.No.</b>	<b>Name &amp; Designation</b>	<b>DOR</b>
1.	Suresh NathSharma,UDC	31/12/2027
2.	Ms.JyotiSharma,UDC	31/07/2026
3.	Ms.Sushma Sharma AAO	30/01/2027
4	Sh. Sunil Kumar UDC	31/11/2027

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

✓  
(JASPAL SINGH)  
INSPECTING AUDIT OFFICER  
  
✓