

50
153

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110 002**

Sub: - Audit report of PWD Division M-132, MSO Building, I. P. Estate, New Delhi for the period 2009-10.

INTRODUCTION:-

Audit on the accounts of **PWD Division M-132** for 2009-10 was conducted by field Audit Party No. XV comprising of S/Shri Krishnan Kutty, IAO, Sanjeev Kumar, AAO and Smt. Shashi Sharma, UDC. The audit was conducted during 12 working days w. e. f. 03.08.2010 to 18.08.2010.

AIMS AND OBJECTIVES

The Division falls under PWD, CBMC M-13 of Govt. of NCT of Delhi and is mainly engaged in the Repair & Maintenance of various Govt. Buildings of NCT of Delhi at Darya Ganj, Jama Masjid, Ballimaran, Vikas Bhawan, Delhi High Court, MSO Building, Social Welfare Building at Delhi Gate, New Delhi.

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

The following officer/official served as HOD/HOO/DDO/Cashier during 2009-10:

S.No.	HOD	Head of Office and DDO	Cashier
	S/Shri	S/Shri/Ms.	S/Shri
1	Dinesh Kumar, Chief Engineer	G. R. Sangwan, Executive Engineer	1. Shailesh Kumar Pandey, LDC 01.04.09 to 31.07.09 2. Raj Kumar, UDC 01.08.09 to till date.

Budget Allocation and Expenditure for the year 2009-10:-

	Budget (Rs. in lakhs)	Year	Expenditure up to year ending	Excess / Saving (Rs. in lakhs)
Plan	9232.75	2009-10	9049.79	5.61
Non-Plan	352.45	2009-10	351.12	1.33

Discussed.

Trp/ks

EE/M-132

कार्यवाही अधिकारी
को.नि.वि. विहित धारण अनुपालन मण्डल एम.132
एन सी टी ऑफ़ डेल्ही (एन सी टी)
एन सी टी, एन सी टी, नई दिल्ली-110 002

49
152

Statutory Audit:-

Statutory audit of **PWD Division M-132** has been conducted up to 2009-10 by AG (Audit) Delhi.

Sanctioned Strength and Men in Position:-

S. No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	Executive Engineer	1	1	0
2.	Asstt Engineer (Civil)	5	5	0
3.	Jr. Engineer (Civil)	12	6	6
4.	Head Clerk	1	1	0
5.	Steno Grade-III	1	0	1
6.	Draftsman Grade-II.	1	1	0
7.	Draftsman Grade-III.	1	0	1
8.	UDC	3	2	1
9.	LDC	8	6	2
10.	Accountant	1	1	0
11.	Class - IV	5	5	0
	Total	39	28	11

Maintenance of Records:-

Maintenance of records of **PWD Division M-132** for the period 2009-10 was found satisfactory subject to observations made in Current Audit Report and in Test Audit Note.

Old Audit Report

There were 28 audit paras outstanding prior to current audit. Division had not submitted replies in respect of outstanding audit paras of old report. Thus all the 28 paras have been incorporated in current audit report as part I (Old Audit Paras).

S. No.	Year	Total Para's	Para Settled	Para No. of Settled Para's	Outstanding Para's with para No.
1.	1979-80	14	Nil	Nil	14 (Para No.1 to 14)

PART - I

Old Report
1979-80 (150)

-1-

Part I Nil----- this being first audit.

Part (ii)

Para No. 1 Construction of 300 bedded ward block
at L.N.J.P. Hospital, New Delhi E.C.
33,50,125/-

The above work was awarded to M/S Jia Lal Malhotra & Co., East Patel Nagar, New Delhi. According to clause 36 of the agreement the contractor was required to employ the following technical staff during the execution of the work.

1. One Graduate Engineer when the cost of work to be executed is more than Rs.5 lacs.
2. One qualified diploma holder (overseer) when the cost of work to be executed is more than 2 lakhs but less than 5 lakhs.

The technical staff should be available at site, whenever required by Engineer in charge to take instructions.

It was further provided that in the case the contractor fails to employ the technical staff as aforesaid he shall be liable to pay a reasonable amount not exceeding a sum of Rs.2000/- for each month of default in the ^{case} of graduate engineer and Rs.1000/- for each month of default in the case of diploma holder.

It was observed that M/S Jia Lal Malhotra & Co.,s Engineer did not attend the site wef 27.4.79 to 15.6.79 (50 days). This was brought to the notice of contractor by J.E. in charge of the site on 2.6.79 and intimated to him by EE vide his letter dt 4.6.80. In response the contractor vide his letter dt 7.6.80 intimated that his Engineer was admitted into Hospital wef 27.4.79 to 15.5.79 and thereafter advised had rest. He further intimated

574
45
148

The whole register should be reviewed and all the outstanding amounts be recovered under intimation to audit.

(ii) It was observed that in the case of many contractors there were minus balances. As few examples are given below :-

S. No.	Name of the Contractor	Mat. of Minus balances
1.	Sh. Baldev Singh	(-) 77-00
2.	M/s. Capital National Builder	(-) 7482-89
3.	M/s. Chuni Lal Seth & Sons	(-) 5773-00
4.	Sh. Davinder Singh	(-) 1354-50
5.	Sh. Ganpat Rai	(-) 233-23
6.	Sh. Sh. S.S. Kulkaram	(-) 2676-30

The reasons for having minus balances be explained and efforts should be made to square up the Accounts under intimation to audit.

(iii) It was observed that the contractor ledger was not being closed every month as required under rule. In future the ledger should be closed every month and balances noted out under intimation to audit.

PARA NO. 2

REGISTER OF M.P.W.A. (C.P.W.A.- 67)

A review of this register revealed that certain amounts have been shown recoverable in this register but the same have not been recovered so far. Some of these items pertain to the year 1972 and 1973. A few examples are given below:-

S. No.	Item No.	Month from which	Details	Amount
1.	1/2	2/72	Telephone charges recoverable from Sh. R.P. Bkjlani, E.E. Retired.	91-00
2.	2/21	11/73	Adjustment of 84 M.T. Bittuman recoverable from Sh. O.P. Aggarwal J.E.	4,411-80

UM
UM

- 3. 8/6 8/81 Recoverable from Sh Attar Singh on A/C of Secret & Final bill of Provision Booster Pump at P.S. Tilak Marg 12,112-61
- 4. 5/7 9/81 Recoverable from A.O. telephone on a/c of telephone No 271307 880.00

It may please be intimated that why the amount outstanding since 1972 etc. have not yet been recovered. Efforts should be made to recover the outstanding amounts and clear the M.P.W.A under intimation audit.

Para 4 Conveyance Charges

A test check of the conveyance charge paid to the staff revealed the following defects/omission
 (i) It was observed that AS-II and his J.E. visited the same places and on the same day and for the same purpose but have claimed scooter charges separately. A few examples are given below:-

<u>S.No</u>	<u>Date of journey</u>	<u>Purpose</u>	<u>Place visited</u>	<u>Ant cla- imed By AE</u>	<u>Ant cla- imed by JE</u>
1.	6.7.79	Reg Deviation statement	Delhi High Court Bldg to Div. Office & back	8.40	8.40
2.	9.7.79	-do-	-do-	8.40	8.40
3.	13.7.79	For Press	Delhi High Court Bldg to SE Office Vikas Bhavan	4.20	4.20

From the above it would be seen that instead of travelling by one scooter the A.E. and J.E used/claimed separately. Thus the payment made to one person was extra and needs to be recovered. The other T.A. claims may be reviewed and excess payment where ever made be recovered under intimation to audit.

(ii) A sum of Rs.12.20 was paid to Sh Narinder Tandon, Typist for attending office on 22.7.79 (

(Sur

43
46

(Sunday) vide cash Vr No 25 Dt 4.8.79. According to the orders of Executive Engineer, he was to be paid conveyance charges or given compensatory leave. The possibility of grant of compensatory leave was not considered at all and he was allowed scooter charges for coming from and going back to residence. This was ~~highly~~ highly irregular. The first course was to explore the possibility of sanctioning compensatory leave and if due to any reason it was not possible to do so then only bus charges should have been re-imposed. Excess payment made needs to be recovered under intimation to audit.

Similarly a sum of Rs.17.30 was paid to sh. M.K.Gupta, Typist for attending office on 29.7.79 (Sunday) vide cash voucher No 40 dt 7.8.79 scooter charges.

From the above cases it would be seen that it was a general practice to call the typists on Sundays and other Holidays and pay them the scooter charges. Thus all such cases be reviewed and over payments made be recovered under intimation to audit.

(iii) It was observed that Sh. S.C. Jain, JE was claiming conveyance charges for all his journeys whether within or beyond the radius of 8 KM. *at a flat rate of 69 1/2 P. per Km.*

A few instances of his claims are given below:-

S.NO	Cash Vr No	Date	Period of claim	total kms covered	Total amt paid
1.	56	9.8.79	7/79	78	48.90
2.	63	22.180	12/79	78	48.80
3.	63	15.10.79	8/79	74	46.40

The basis of the claim could not be made

42
145

Known. Moreover he has always claimed scooter charges whereas if necessity demands only than he should charge scooter charges otherwise only bus charges were admissible. All such cases of all the E.E.A. be reviewed and excess payments made be recovered under intimation to audit.

Para No 85 Muster Rolls

A test check of the Muster Rolls revealed the following defects/Omissions:

(i) MR No 38/EE/PWD XII/79-80 dt 31-12-79

This Muster Roll was issued for 15 Beldars @6.75 per day for 15 days from the date of operation. Later-on on 4.1.80 the A.E. applied for appointment of additional two Beldars on the Muster Roll which was allowed. This was irregular. No additions to the M.R. are permissible. If additional Beldars were to be employed a fresh M.R. could only be issued. Thus the employment of two additional Beldars was irregular. Thus the payment made to the two Beldars be recovered under intimation to audit.

(ii) MR No 6/EE/PWD XII/79/80 dt 31.5.79

This Muster Roll was issued to AE III for 7 Nos Beldars and one Mason @s.6.75 and 13/ per day respectively for 30 days wef 8.6.79. Thus this M.R. could be operated upto 7.7.79. A review of the paid M.R revealed that on 8.7.79 three Beldars were engaged. It is also pointed out for information that 8.7.79 was Sunday. The AE had not furnished a certificate that the Beldars were called on Sunday. Thus the possibility that the Beldars did not attend but were

marked present, cannot be ruled. This needs to be investigated and excess payment made be recovered under intimation to audit.

(111) M.R. No. 31/PWD-XII/79-80 5.12. 79

This M.R. was issued to AE-I for One Fitter and 8 Nos Beldars for 24 days waf 8.12.79 to 31.12.79. A scrutiny of this paid M.R. revealed that Sh. Siri Niwas baldar was appointed waf 13.12.79. The specimen signatures of the individual on the appointment letter does not appear to tally with the signatures obtained on the M.R. in token of payment. This may please be looked into and ^{result} sent intimation to audit.

Para No 56 Submission of fake vouchers

A ~~xxxxxx~~ scrutiny of the recompmnt of Permanent Imprest of AE-III Sh. S.S.Saini vide cash voucher No 88 dt 27.8.79 it was revealed that it included a sub voucher No 3/2 dt 2.8.79 vide which a sum of Rs.15/- was paid to Sh. Par Singh of Temp No DLP-4142 for taking C.I.Pipe (of 4' Dia and 16' long) from Parliament Street Police Station ~~of~~ to Tal Katora Road. In this connection it is added for information that the "DLP" series of vehicles belong to Public Service Vehicles I.e. Buses ect and not for tempo. Thus there cannot be any tempo bearing ^{DLP} series. From the above it was quite evident that a sum of Rs.15/- were drawn by submitting fake receipt. This needs to be investigated.

Para No 7 Documents not produced

Despite our several requests the following records were not produced:-

- (i) Site Order books of all the Sub Divisions.
- (ii) Work hindrance registers of all the Sub-Divisions.
- (iii) Complete T&P, MAS and other

stock registers.

- (iv) File and other records reg construction of new High Court Building at Sher Shah Road.
- (v) CDs ledgers and Broadsheet.
- (vi) Service Postage stamp A/C
- (vii) Library Account.
- (viii) Log Book and History sheet of vehicles.
- (ix) Register of O.T.A, C.F.A., conveyance LTC etc.
- (x) Stationery stock register & Property register.
- (xi) HRA PROFORMAS.
- (xii) Register of Cash settlement suspense A/C.
- (xiii) The following certificates-
- (a) Certificate of Loss due to theft etc.
 - (b) Staff strength statement.
 - (c) Certificate of suspension
 - (d) Certificate of final payment
 - (e) Persons likely to retire within next year.
- (xiv)

The above record may be shown at the time of next audit.

Para 8 Subsidiary Cash Book

Following irregularities/Omissions were noticed.

- 1) Cash Book was not being closed regularly.
- According to the provisions of rule 77 of the C.T.R. Vol. I the cash Book is required to be closed daily. In future the cash Book should be regularly closed

37
142

as and when only transaction occurs.

ii) Cutting/overwriting/erasing should be avoided in Govt. accounts. If any mistake occurs the entry should be neatly deleted and fresh entry made under the dated initials of the DDO. It was ~~being~~ observed that this was being done. In this connection page No 132, 133 & 134 may be referred to.

Para 90 Telephone Charges Register

Following irregularities/Omission were noticed:-

a) Irregular payment of Damage Charges

A review of telephone charges register revealed that damage charges worth Rs.18.50 as the details ~~xxxx~~ below were paid irregularly in r/o following telephone Nos:-

S.No	Tele No	Bill No & Date vide which paid	Damage charged paid	No of Page No of Register
1.	271307	71/12.6.79	4.50	23
2.	-do-	65/21.7.79	14.00	25

Steps may please be taken to fix the responsibility for such damage and amount recovered from person responsible under intimation to audit.

b) Irregular payment of ^{restoration} ~~restorat-ops~~/reconnection charges.

1) It was noticed that Rs.25/- were paid vide bill no 103 dated 27.5.82 to telephone Department for restoration of 'elephone No. 202451, because it was disconnected due to non payment of bills', as noted

in the body of the Telephone charges register at page 6.

278
240

ii) Similarly an amount of Rs. 25/- were paid vide voucher No 22 to 22 dated 10.12.79 for Rs. 628.35 in r/o re-connection charges for telephone No 271307 vide entry made on page 26 of the telephone charges register.

All the above charges paid to Telephone Deptt. are irregular and needs to be recovered from the person responsible under intimation to Audit.

iii) Payment of Trunk Call/Phonograms Call

It was noticed that Trunk Call from the Telephone charges Register/Phonograms charges were paid to Telephone Department on various dates in r/o of following telephones Nos. It was not mentioned that whether these Trunk-calls/Phonograms were official or private. If these were private all the charges incurred towards these calls may please be recovered from the official concerned.

In some of the cases it was found mentioned that Trunk calls and Phonograms were personal and it was mentioned that recoveries shall be effected from such official. But it was not clear whether amount so stated was recovered from the official or not and if recovered, vide which receipt No. Following are few illustrative examples:-

Telephone No	Bill No & date of payment and date of call	Amount paid on Trunk Call/Phonograms	Page no of Register	Remarks
271307	65/21.7.79	11.95	25	No indication of being official or Private
	5.6.79	27.10		
	6.6.79	12.85		
	23.5.79	87.15		
	26.6.79	10.45		
	27.6.79	12.85		
	29.6.79	11.95		

37
W

2.	271307	<u>22to22/10.12.79</u> 3.7.79 11.7.79 19.7.79	48.75	26	No indication of being official or private
3.	271307	<u>86/19.2.80</u> 21.1.80	18.10	28	-do-
4.	XXXXXXXXXX 271307	<u>72/23.380</u> 4.380 14.3.80	18.70 10.90	29.60 29	-do-
5.	271307	<u>52/24.12.80</u> 6.11.80 6.11.80 6.11.80	25.90 25.90 4.00	55.80 33	-do-
6.	271307	<u>90/25.2.81</u> 17.181	27.70	48	-do-
7.	271307	<u>78/20.4.81</u> 4.2.61	31.90	35	-do-
8.	271307	<u>78/20.4.81</u> 7.3.81	9.60	37	-do-
9.	271307	- 7.4.81	8.50		(2nd Reg It was no Page mentioned that this amount is recoverable from Sh MK Gupta Steno but no recovery was shown. -do-
10.	-do	27.5.81 29.5.81	6.00 9.00	=15.00	-do-
11.	271307	9.7.81	67.00		-do-
12.	271307	<u>79/24.9.81</u> 3.8.81 3.8.81 3.8.81 3.8.81	4.45 4.45 7.15 6.85	22.90	No indication of calls being private or official
13.	202451	<u>3/1.2.82</u> 14.12.81	32.00		Installed at the residence of Sh. Iahwer Singh Ex-Engineer

36
12

14. 276251	<u>28/15.12.82</u>	
	26.12.82	90.00

Installed at the residence of Sh. A Alankany Ex-Sn. To be recovered from him.

15. 275251	<u>69/15.2.83</u>	
	23.12.82	50.00
	29.12.82	10.00
	19.12.82	10.00
		70.00

-do-

It may please be verified from the Trunk Call Register that whether all the above calls were official calls if these were official calls a certificate to the effect may please be recorded or the amount may please be recovered from the person concerned at the earliest under intimation to Audit.

c) As per entry made on page 31 of the telephone charges register it was noticed that Rs. 25/- were paid as Telegrams charges vide hand receipt of Sh. R.S. Ahluwalia for shifting of phones on Rani Zhasi Road.

Telegram was addressed to SDO Telegrams (Sonapat) Haryana in reference to SDO Telegrams Singh. SDO was involved in shifting telephone in Delhi. This needs elucidation.

d) On page 36 & 38 of the same register an entry showing that Sh. M.K. Gupta has sent a telegram to Bareilly and addressed to Sh. R.N. Jain on 11.5.81 through office telephone No. 271307 and on 27.5.81 and 29.5.81 two personal trunk Calls were made to Hissar by him. But, there were no details of amount incurred by the office was shown. Audit may please be informed the amount incurred on Telegrams & Trunk Calls and whether it was recovered from the person concerned or not, if recovered by which receipt No and on what date.

Telephone
report
signed

X

35
138

(e) ~~XXXX~~ From page 41 it was noticed that a sum of Rs. 150/- were paid as installation fee & Rs. 150/- were shown paid as shifting fee for telephone No. 271307 paid vide voucher No. 57 dated 18-1-82. Similar payment of Rs. 100/- were also made on account of shifting fee for the same telephone vide entry shown on page 32 paid vide voucher No. 79 dated 17-10-80.

In this connection audit observes as under :-

(i) If shifting fee was paid once, the necessity of paying shifting fee for the same phone in the same premises needs justification.

(ii) How the fee for installation of the same phone was paid when it was already installed in the office. This also needs elucidation.

(iii) Telephone Department could have been approached for charging double fee for the same purpose i.e. shifting fee and installation fee. Reasons for paying double fee for the same purpose also needs elucidation.

Contd. Page - 13

34
137

f) Outstanding payment of Telephone Charges

Vide entry on page 44 it was noticed that a huge sum as per detail given below was outstanding for Phone No 271307 to be paid to Telephone Department.

11.2.76	Rs. 7.00
11.8.81	Rs. 67.00
11.7.82	Rs. 12750.00

In this connection audit observes as under:-

i) Amount of Rs. 12750/- was shown settled 31.12.82 and revised bill was obtained & paid vide voucher No. 83 dt 31.12.82 as per entry made in the register.

ii) The amount of Rs. 67/- shown outstanding was due to a phonogram by Sh. M.K. Gupta on 9.7.81. Below the entry of this bill it was found written that "Telephone Phonogram bill amounting to Rs. 67/- is hereby cancelled as per P&T Deptt. authority letter No. A-5/VJC-271307/358/81 dt 21.9.81."

If this payment was settled how it is being again and again reflected in all the further bills of Telephone department bill for the month of 1.5.83 for Rs. 867.24 paid vide voucher No 64 dt 13.5.83 may please be referred in this regard. is a point which needs elucidation.

iii) Further a payment of Rs. 7/- may also be cleared to avoid disconnection under advice to audit.

iv) In a similar case Rs. 10/- are being shown as outstanding payment for telephone No. 276251 which

is installed at the residence of Ex-Engineer. This payment may also be cleared to avoid disconnection under intimation to Audit.

b) It was noticed that a sum of Rs. 800/- were paid as security deposit for telephone No 271307 vide voucher No 84 dated 26.9.81.

It is not clear as to why security deposit were paid for a telephone already installed in the office. The position in this regard may please be made clear to Audit.

Para 10 (o) P.B.R.

1) P.B.R. T.R. 22A was not giving the total information about the incumbent i.e. columns viz Date of joining, Marital status B.P.F. No., Date of Birth etc were not filled in. Even columns watching the recoveries of the advances were left blank. In the absence of all these informations the purpose of maintaining a PBR is forfeited.

All the columns may please be got filled in in accordance with the Note 2 of Rule 265 of Treasury Rules and compliance shown at the time of next audit.

Para 11 - Irregular drawal of C.E.A.

It was noticed that Sh. Bishan Das Beldar was drawing C.E.A. for his two children viz Sh Bichhatter Singh studying in class VIII and Sh. Balwant Singh a student of class VI @ Rs. 20/- & Rs. 15/- respectively.

From the certificates submitted by the competent authority duly verified by the school authorities it was noticed.

that his son Bachhitra Singh completed the age of 18 years on 3.6.1978. As per rules on the subject concerned vide G.O.I. Min. of finance Department of Exptd. O.M. No.12011/1/EII(B)/76 dt 25.8.76, reads as under "The allowance will be admissible only in respect of children between the age limits of 5 and 18 years.

Thus C.E.A. claim in r/o Bachhitra Singh beyond 3.6.78 was irregular.

As such amount @ Rs.20/- per month sanctioned to Sh. Bishan Das Beldar for his son stated above vide No.2(1)/PMD XII/5331-34 dated 3.6.78 and letter of even no dated 24.8.79 wef 3.6.78 to 31.3.80 and onwards is inadmissible and needs to be recovered from him under intimation to audit.

Similar other cases may also be reviewed in the light of the GOI O.M. dt 25.8.76 (as stated above) and recoveries if any may be made under intimation to audit.

Para 12/2 Service Books

Following omissions/irregularities were noticed.

a) Nomination of D.C.R.G. Pension, Detail of family members not found attached in the service Book of the following officers.

- | | |
|----------------------------|-----------|
| 1. Sh. Venkateshwra Rao P. | J.E. |
| 2. Sh. Shyam Singh Ch | J.E. |
| 3. Sh. Rolaus | Chowkidar |
| 4. Sh. Mohan Lal | LDC |

Needful may please be got done in the above service Books under intimation to Audit.

31
124

(ii) Home Town Declaration not found pasted in the following Books.

1. Sh. Mohan Lal L.D.C.

Needful may please be got done now under intimation to audit.

b) GPF No was not found mentioned in the Service Books of the following officials.

1. Sh. Venkateswra Rao P. J.R.
2. Sh. Shiv Kumar Chug L.D.C.
3. Sh. Sohan Lal L.D.C.
4. Sh. Mohan Lal L.D.C.

Needful may please be got done now in the above and in all the service books under intimation to Audit.

c) Leave Account is not completed in r/o following officials.

1. Sh. Venkateshra Rao P. J.R. H.P.L. Mc
2. Sh. J.N. Gupta J.R. -do-
3. Sh. Shiv Kumar Chug L.D.C. -do-
4. Sh. Mohan Lal L.D.C. -do-

Needful may please be got done now in all the cases as well as other similar cases under intimation to Audit.

d) Proforma (Statement) of Pay fixation under C.C.S (R.P) Rules 1973 was not found attached in r/o following official. Pay fixed from & to is mentioned against each.

1. Sh. N.S. Pillai HeadClerk from Rs.168/- to Rs.350/- wef 1.1.73 in U.D.C. scale

30
CSB

Needful may please be got done now under intimation to Audit.

e) In the service Book of Sh. N.S.Pallai H/C at page 11 of Part III vide order No.15(PF)/PWD XII/5010-11

dt 26.5.78 the period of EL from 23.5.78 to 29.5.78. *27.5.78 was changed.*

But the entry in the leave account was not corrected.

Needful may please be got done under intimation to Audit.

f) Shr.N.S. Pallai Head Clerck remained on leave for the following period and his date of increments were falling during the period of leave. As per rules financial benefit of increment shall not be allowed

if the incumbent is on leave on the date of increment. *2nd Incr*
for the leave period also as per detail given below.

Sl.No	Period of leave		Date of increment	Pay Raised		Period for which over paid	
	from	to		From	to	From	to

1.	15.05.78	22.06.78	1.6.78	404/-	416	01.06.78	29.06.78
2.	01.06.80	11.06.80	1.6.80	428/-	440/-	01.06.80	11.06.80
3.	11.05.82	01.06.82	1.6.82	452/-	464/-	01.06.82	

From the above it will be seen that he was over-paid @ Rs.12/- + allowances for the period as mentioned in column 5. Thus the overpayment made on this account may please be calculated and recovered of the verification under intimation to Audit. A note to this effect also be made on the service book near the entry of the increment. Similar other cases may also be reviewed and action taken accordingly under intimation to Audit.

(32) 28

g) Entry of Earned leave taken by Sh. Mohan Lal LDC for the period wef 12.4.82 to 22.4.82 was not made in the body of the Service Book.

h) Sh. Robin chowkidar was appointed wef 5.5.80. But while calculating Earned leave in his leave account month of May 1980 was calculated as one completed month and 2 and half day E.L. were allowed in excess. He was allowed 5 days E.L. for the period wef 5.5.80 to 30.6.80. whereas he was entitled for 2 and half day leave for one complete month of June only. Entries may please be corrected in the light of the above and compliance shown at time of next audit.

the

Similar other cases may also be reviewed and action taken accordingly under intimation to Audit.

i) From the entries made in the Service Book of Sh. Robin Chowkidar it was noticed that he was granted extra ordinary leave without pay for the following period.

<u>Period of EOL</u>		<u>No of Days</u>
1.8.81 to 3.8.81	-3)	
5.8.81 to 7.8.81,)	
10.8.81	-3)	
12.8.81 to 16.8.81	-5)	20
18-8-81	-1)	
20.8.81 to 23.8.81	-4)	
25.8.81 to 28.8.81	-4)	
1.9.81	-1)	
4.9.81 to 9.9.81	-5)	
11.9.81	-1)	24
14.9.81 to 27.9.81	-14)	
29.9.81 30.9.81	-2)	
4.10.81 to 19.10.81		16
6.11.81		
10.11.81 to 24.11.81		16

131
28

Para 13

Bldg. Advance recoveries are being made from the following officers.

- 1. Sh. A. Alankamony Ex- En.
- 2. Sh. T. Mittal A.E.

According to the House Bldg. Advance rules the Govt. Servant is to keep the house constructed with the assistance of the Govt. insured, for an amount not less than the amount of HBA and it will be kept so insured till such time the advance alongwith the interest is liquidated. The insurance policies in r/o the above officials for the houses constructed with the assistance of Govt were called for but were not produced. Audit may please be informed whether the rules on the subject as stated above are being observed failing which action ~~should~~ under the rules may be taken against these officials ~~should~~ under intimation to Audit.

Para 14

GPF class IV Account

It was noticed that Bonus @1% on closing Balance effective w.e.f 1977-78, was not allowed in the cases of Sh. Naram Singh Barkndoj and Sh. Ranjas Manzi, chowkidar during the year 1979-80.

As per rule Bonus interest @ 1% was to be allowed on the total closing balance during 1979-80 if the subscriber has not taken any advance from the preceding five years.

~~Needful~~ Needful may please be got done now after verifying the fact that subscriber has not taken any advance for the last five years. Compliance of the

150 29

same may please be shown at the time of next audit.

Jalaldeen
(J.P. CHADDA)
ACCOUNTS OFFICER (HQ)

MCI/

(120) (26)

**AUDIT REPORT OF PWD DIVISION M-132
FOR THE PERIOD 2007-08**

**PART-II
CURRENT AUDIT REPORT**

PARA-15

Ref Memo No.7, dated:17-11-08

Sub:- Performance/Output of the Division

PWD Division M-132 is basically a maintenance Division and follows the provisions of the CPWD Manuals and Account Code in the execution of its work. These manuals provide for exercise of various checks and control to ensure economy, efficiency and effectiveness in PWD Projects. An evaluation of the level of compliance with these provisions indicated the following observations:-

CPWD manual Section 28.1 to 28.3 envisages as under:-

- i. At the time of issuing NIT for a particular work the Engineer-in-Charge should specify the time allowed for completion of work consistent with the magnitude and urgency of the work.
- ii. Time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor.
- iii. That the work shall throughout the stipulated period of contract be proceeded with due diligence (Time being deemed to be essence of the contract) on the part of the contractor.

Scrutiny of agreement register for the audit period revealed that a total Number of 89 works have been undertaken by the Division during the year 2007-08 out of which 19 Numbers of work are still in progress & 7 works not executed due to non-availability of site. Out of 63 completed works, only 22 works were completed within stipulated time and 41 were completed after stipulated date of completion i.e. only 24% agreements were completed within the agreed and stipulated date. As per Section 28.5 of CPWD manual the tender accepting authority shall review the progress of work each month with all concerned officers including the contractor.

In view of the position of pendency of works as pointed out above the factors affecting the progress may be identified and remedial measures taken wherever required.

- II. As per provision contained in CPWD manual Vol. II, Clause 25(2), 23(3) deviation from agreed quantity should be avoided. The examination of agreement register revealed out of 63 works completed during the year 2007-08 45 works are having huge escalation ranging upto the magnitude of 218% in the approved schedule of quantity and final payment and in fourteen cases inflated estimates were prepared by the Division which ranged upto 161%.(Details attached in annexure-A). This clearly indicate that out of 63 completed works only in 4 cases i.e. 6% the accurate/proper estimates were prepared.

All the annexed cases alongwith other similar cases may be reviewed and reasons for improper preparation of estimates may be identified so that recurrence of such incidents may not happen in future. Action taken in this regard may also be intimated to audit.

Agreement where huge escalation has been noticed.

Agreement No.	Stipulated Date of Completion	Actual Date of Completion	Estimated cost	Actual expenditure	Excess expenditure
4	29.05.07	29.05.07	1,13,078	2,45,608	117%
8	09.07.07	10.08.07	7,58,522	14,64,802	93%
26	27.08.07	24.10.07	2,96,291	4,82,478	62%
33	19.08.07	10.10.07	2,82,136	4,65,029	65%
34	25.08.07	20.10.07	2,20,249	3,49,317	59%
35	11.08.07	11.08.07	1,02,406	1,93,398	88%
36	19.08.07	25.08.07	1,47,734	2,55,812	73%
38	10.05.08	10.07.08	15,68,565	20,99,262	34%
56	14.01.08	14.01.08	9,49,857	16,13,661	70%
58	06.01.08	30.01.08	3,06,102	9,73,551	218%
59	06.12.07	30.01.08	1,43,919	3,56,547	147%
60	05.12.07	24.12.07	1,59,625	3,74,052	134%
61	14.01.08	12.05.08	3,61,614	7,24,542	100%
67	28.01.08	01.05.08	10,45,444	22,17,559	112%
76	11.02.08	11.02.08	2,10,000	5,13,571	144%

Agreement where huge inflation has been noticed.

Agreement No.	Stipulated Date of Completion	Actual Date of Completion	Estimated cost	Actual expenditure	Less expenditure
1	09.05.07	11.01.08	1,95,313	1,24,428	36%
16	11.08.07	13.07.07	2,75,910	1,19,142	131%
24	17.08.07	17.08.07	5,63,952	2,81,943	100%
30	23.08.07	16.11.07	7,40,300	4,92,834	50%
32	23.08.07	13.12.07	5,38,180	2,69,034	100%
72	02.01.08	07.03.08	1,03,043	44,760	130%
73	27.01.08	24.01.08	3,28,500	1,25,600	161%

PARA-816

Ref Memo No.10, dated:19-11-08

Sub; Irregular expenditure amounting to Rs. 3,86,831/- on account of extra/deviated items in Agreement No. 76- Renovation of the office of the Superintending Engineer CBMC M-13 at 11th floor, MSO Building.

Estimated cost : Rs. 2,10,000/-
Tendered cost : Rs. 1,67,700/-(20.14% below EC)
Stipulated date of
Start/completion 12-1-08/11-2-08
Actual date of
Completion :11-2-08
Technical sanction
By SE :Rs. 2,46,857/- dt. 12-12-07

Scrutiny of above referred agreement and work file revealed that the said work was awarded to M/s M.P.Bhatia on 2-1-08 at his tendered cost amounting to Rs. 1,67,700/- .

In this regard audit observations are as under:-

As per section 23.2.1 and 23.6 of CPWD manual no deviation on extra item can be executed without the prior approval of authority who accorded the technical sanction but in the instant case it was observed that the work was completed in time but an amount of Rs. 5,54,531/- was paid to contractor in first and final bill i.e. an amount of Rs. 3,86,831/- was paid for extra/deviated items which is 157% more than technical sanction given by S.E. but no prior approval of competent authority has been obtained and MB no. 3990 as asked for the said work not provided to audit.

Reasons for making unrealistic estimates and non obtaining of sanction from competent authority may be clarified to audit.

PARA-817

Ref Memo No.11, dated:20-11-08

Sub:- Irregular award of work orders.

As per the CPWD manual rules the following powers are conferred upon Executive Engineer and Superintending Engineer for award of work orders:-

	Per work	Per annum
Executive Engineer	Rs. 1,25,000	Rs. 15,00,000
Superintending Engineer	Rs. 4,50,000	Rs. 45,00,000

On scrutiny of work order register of the Division M-132 for the Audit Period reveals that total 95 works amounting to Rs. 1,22,68,420/- were awarded during the year 2007-08. Out of which Executive Engineer had awarded 43 works amounting to Rs. 37,71,359/- and S.E. had awarded for 41 works amounting to Rs. 70,85,094/- which

23
26

works in both cases E.E./S.E. office failed to adhere with the powers conferred upon them within the permissible limits and incurred an excess expenditure of Rs. 22,71,359/- by XEN and Rs. 25,85,094/- by S.E. of the Department.

In following individual cases also XEN/SE had awarded work orders for more than permissible limits:-

W.O. No	Amount	awarded by
24	1,28,425	XEN
26	1,27,700	XEN
50	4,76,406	SE
85	1,30,400	XEN
91	2,91,446	XEN
93	1,83,285	XEN
94	3,11,248	XEN
95	1,93,727	XEN

In view of above Department has to justify the excess expenditure incurred on these works without prior/proper permission of the competent authority and also needs to get regularized the excess expenditure from the competent authority under intimation to Audit.

PARA-18

Ref Memo No.9, dated:18-11-08

Sub: Irregular expenditure amounting to Rs. 1,08,000/- on engagement of account functionary on contract basis

Scrutiny of records for the audit period 2007-08 revealed that the division has incurred an expenditure amounting to Rs.1,08,000/- on engaging the accounts functionary on contract basis during the audit period for YBP Div III @ Rs.9000/- per month. In this regard, it is pointed out that one qualified accounts functionary has been posted in this division by GNCT Delhi to look after finance and accounts matters. Moreover, approval from finance department has also not been obtained in the said case.

In view of above, reasons for engagement of accounts functionary on contract basis when a qualified accounts officer posted in division as well as in CE M-! office may be clarified.

PARA 6

Ref Memo No.6, dated:14-11-08

Sub:- Cash settlement suspense account amounting to Rs. 34,03,618/-.

Para 17.2.1 (b) of CPWD code and appendix 7A, envisages that "the transaction on account of supplies made of services render, etc should be classified under the head 'cash settlement suspense account'. These transactions should be posted in suspense register as and when occurred and the register should be submitted to Divisional officer every month to enable him to see that register are properly maintained".

Scrutiny of monthly account for the audit period (March 2008) revealed that an amount of Rs. 34,03,618/- had been lying pending for recovery under the head cash settlement suspense account for the work executed on behalf of Delhi Police. The outstanding balance may be cleared urgently under intimation to audit.

PARA 7

Ref Memo No.14, dated:25-11-08

Sub: Wasteful expenditure amounting to Rs. 57934/-on advertisement and publicity due to non execution of work.

Scrutiny of agreement register revealed that the following works were not executed for want of clear site/availability of site to the contractor and the expenditure incurred on its publicity and advertisement is given below:-

Ag.No	Name of work	Exp. Incurred
03	Repair/renovation work of GBSSS, bela Road, Delhi	Rs. 3094/-
05	GI sheet sheds for masses of CPMF at camping site at Vijya Ghat	Rs. 3094/-
14	Reconstruction of damages Chajjas in residential quarters of P.S. Chandni Mahal	Rs. 11804/-
37	Interior design of Judges Library in Delhi High Court, New Delhi	Rs.28008/-
68	Renovation of SP/CP(Admn) at 5 th floor, Phase-II, MSO Building	Rs. 11934/-
	Total	Rs.57934/-

As per CPWD manual its duty of Divisional officer to provide site free of hindrance to the contractor. But in above cases clear site was not provided to contractor and has turned the expenditure incurred on advertisement and publicity of tenders for above works as infructuous one. Reasons for calling tenders without confirming the availability of sites and making infructuous expenditure on advertisement and publicity may be elucidated to audit.

PARA 20

Ref Memo No.19, dated:1-12-08

Sub : Unauthorized purchases of Rs. 5,31,591/-

As per Finance(Accounts)Department, GNCT of Delhi orders No. F/8/1/2000-ACs/2631 dated 24th November 2000 and F.8/2/2002-ACs/3954 dated 5th November 2002 purchase of laptop computers ,photocopier ,air conditioners was banned in all the department of Govt. of NCT of Delhi . But scrutiny of work order revealed that the division had purchased all these abovementioned items during financial year 2007-08 as per detail given below :-

W.ONo./ date	Source	Item	Amount
41/ 21-7-07	M/s Vinayak Computers Ltd	4 computers @Rs.35150/-	1,40,600/-
46/ 31 st Aug.	M/s Network & Infotech	2 laptops	85488/-
78/ Jan,08	-do-	-do-	59280/-
88/ 6-2-08	M/s Mitushi Electronic Company Pvt. Ltd	Photocopier for CE	41507/-
53/ 22-8	M/s B.K.Engineer	Split AC	83600/-
10/ 20-4-07	M/s Buseline Computers	Laptop	132028/-
3/ 11-4-07	-do-	-do-	129688/-
		TOTAL	5,31,591/-

In case of computers, purchases be made through NICS I after having clearance from IT Department. Under what circumstances these purchases were made from other than NICS I without prior approval of finance department, by the division may be elucidated to audit and the above mentioned expenditure may be got regularized by the competent authority under intimation t audit.

PARA-22

Ref Memo No.18, dated:28-11-08

Sub: Excess expenditure on hiring of vehicles

As per Finance Department orders, HOD is competent to incur an expenditure on hiring of vehicles upto 30,000/- per month i.e. Rs. 3,60,000/- per annum .Scrutiny of vehicle records revealed that division is incurring expenditure on maintenance of two vehicles for inspections carried out by SE office and M-132 division.. The total expenditure incurred on hiring of vehicle during 2007-08 is given below-

SE Office

Ag.No.	Exp. Incurred
16	1,64,772/-
25	1,39,034/-
86	84988/-
87	83492/-
Total	4,72,286/-

The expenditure incurred during audit period is 31% in excess to the permissible limit and as per available record no prior sanction/approval of finance department has been obtained by the division in the instant case. The excess expenditure may be got regularized by competent authority under intimation to audit

PARA-23

Ref Memo No.15, dated:25-11-08

Sub : Non forfeiture of PG& EMD amounting to Rs. 27225/- for rescinded work

Agreement No. : 55/EE/CBMDM-132/2007-08

Contractor :M/s S.K. Tubewell Engg. And const.

Estimated cost : Rs. 292136/-

Tendered amount : Rs. 427630/-(@46.38% above)

Stipulated date of start/

Completion :18-10-2007/17-11-2007(one month)

On going through file of abovementioned agreement it has been noticed that the work of "Installation of new tubewell of police station, Chandni Mahal Delhi" was awarded to M/s S.K.Tubewell at tendered amount of Rs. 427630/- including Rs. 1,77,020/- for providing and fixing of PVC tank at 46.38% above the estimated cost.

As per noting dt. 25-8-08(after lapse of 9 months from the stipulated date of completion) Ex. Engg has informed S.E. that there is very serious problem of water in

(19) (122)

the campus of Police station, Chandni Mahal and the contractor has not resumed the work even after several meetings and verbal request. After that, Show cause notice under clause 3 of the agreement has been issued to the contractor on 4-9-08, 11-8-08 and 18-9-08. But till date contractor has neither resumed the work nor the work be got done from other agency at his risk and cost. This is pertinent to mention here that the EMD and PG has still not forfeited as per available record. Audit is of the view that if an early action has been taken by department by forfeiting the EMD& PG and work got done by other agency the serious water problem faced by the residents of Chandani Mahal area could be avoided. The EMD and PG amounting to Rs. 27225/- deposited by the contractor may be forfeited immediately and credited in govt. account under intimation to audit.

PARA-10 (94)

Ref Memo No.16, dated:26-11-08

Sub: Interest bearing securities

Scrutiny of register of interest bearing securities revealed that the following security are lying lapsed as on date of audit and have not been renewed :-

S.No.	Item No.	Amount	Expired
1	565	73678	10-12-07
2	569	25100	11-9-07
3	624	13000	23-2-08
4	628	5000	6-3-08
5	649	30500	13-3-08
6	664	16900	31-7-08
7	665	17050	3-7-08

The above FDRs may be got renewed under intimation to audit.

PARA-11 (78)

Ref Memo No.5, dated:12-11-08

Sub: Public Works (Suspense) Deposits

Scrutiny of deposit register and schedule of deposits for period ending 31-3-08 revealed that huge balances were outstanding as detailed below :-

Heads	Part II	Part III	Part V
Opening Balance (1-3-08)	7356366	1261552	5560964
(+) Credits during March,08	623483	2663225	333383 240520
(-)Debits during March,08	231746	2746158	21631

Closing (31-3-08)	Balance	7748108	1178619	6113236
----------------------	---------	---------	---------	---------

18
51

Reasons for huge accumulation of outstanding/unclaimed/unadjusted balances may be clarified and efforts may be made to clear the balances. It was observed that balances under Part-II is lying outstanding since Feb,87 and Part-V since March,88.

Needful be done under intimation to audit.

PARA-10 26

Ref Memo No.3, dated:11-11-08

Sub: **Bank Reconciliation statement**

The division is having bank account with State Bank of India, Tis Hazari, Delhi. Scrutiny of Bank Reconciliation Statement for the period ending March, 2008 revealed that cheques issued by the department amounting to Rs. 2,14,32,288/- were not presented for encashment upto 31st March, 08. Out of these cheques, the cheques amounting to Rs. 27,92,763/- (list enclosed) have become old for more that 6 months and need to be cancelled. The amount of these cheques may be taken into government account under intimation to audit.

PARA-10 25

Ref Memo No.20, dated:1-12-08

Sub: **Irregular expenditure on account of payment made to sewerman**

Scrutiny of vacancy position revealed that there is no sanctioned post of sewerman in this division. The Executive Engineer has informed and requested for granting sanction to the Chief Engineer vide his letter No. 2086 dt. 30-8-07 but till date no sanction regarding these post has been received in this office. Reasons for making payment on account of pay and other allowances to two sewerman since August,08 without obtaining prior sanction from competent authority may be clarified to audit.

स्वच्छता के साथ सार्वजनिक शाखाओं की प्रशासनात्मक प्रणाली

SYSTEMS OF MONTHLY PUBLIC WORKS ACCOUNTS

(Part I Cash Payments and Receipts)

(Control Sheet - Cash Payments and Receipts)

आवृत्ति: मासिक

Month: 03/08

1001-132

Part I Cash Payments and Receipts - Statement

	प्राचीन Treasury	प्राचीन Treasury	प्राचीन Treasury	प्राचीन Treasury	प्राचीन Treasury
पिछले मास की पंक्ति 5 के अन्तर्गत प्राप्त	767605				
वर्तमान मास के दौरान प्राप्त	603424				
प्राचीन मास के अनुसार प्राप्तियों की संख्या	680185				
अज्ञात प्राप्तियों के अनुसार	1000				
पंक्ति 4 में घटाई	650698				

पंक्ति 5 में दिए गए अंतरों का विश्लेषण/Analysis of the difference as per line 5

प्राचीन मास में प्राप्तियों का अंतर	4804 - 1/77	1325 - 3/79	2980147 - 5/08
प्राचीन मास में प्राप्तियों का अंतर	1756 - 2/90	9800 - 1/200	59510 - 1/208
प्राचीन मास में प्राप्तियों का अंतर	1956 - 2/90	1300 - 1/201	650698
प्राचीन मास में प्राप्तियों का अंतर	22142 - 4/94	558100 - 3/01	
प्राचीन मास में प्राप्तियों का अंतर	5734 - 5/94	2950 - 3/17	
प्राचीन मास में प्राप्तियों का अंतर	692 - 8/95	1500 - 10/102	
प्राचीन मास में प्राप्तियों का अंतर	4402 - 3/95	9975 - 10/102	
प्राचीन मास में प्राप्तियों का अंतर	106700 - 4/95	2900 - 3/103	
प्राचीन मास में प्राप्तियों का अंतर	245 - 11/96	2394 - 3/28	
प्राचीन मास में प्राप्तियों का अंतर	32746 - 1/14	13100 - 3/23	
		2663275 - 3/8	

भाग II जारी किए गए और प्रदान किए गए चेक, Part II Cheque Issued and Received

प्राचीन मास में जारी किए गए चेक	4205328				
प्राचीन मास में जारी किए गए चेक	2988055				
प्राचीन मास में जारी किए गए चेक	3409507				
प्राचीन मास में जारी किए गए चेक	1262955				
प्राचीन मास में जारी किए गए चेक	2143958				

1	2	3	4
2	A 124179	20 03 1999	1000 00
3	C 127790	20 03 1999	1000 00
4	A 594112	20 03 1999	1000 00
5	A 594113	20 03 1999	1000 00
6	A 594114	20 03 1999	1000 00
7	A 594119	20 03 1999	1000 00
8	A 594123	20 03 1999	1000 00
9	A 594224	31 03 1999	1000 00
10	A 594232	31 03 1999	1000 00
11	A 594233	31 03 1999	1000 00
12	C 127692	18 05 1999	20925 00
13	A 59400	23 03 1999	325 00
14	A 594856	20 03 1999	1310 00
15	C 127711	20 03 1999	26160 00
16	A 594856	23 03 1999	3005 00
17	A 594984	30 03 1999	870 00
18	A 594989	30 03 1999	1878 00
19	C 127714	31 03 1999	20170 00
20	A 595001	31 03 1999	157551 00
21	A 594004	31 03 1999	1000000 00
22	A 592355	24 03 1999	1658 00
23	A 592414	20 10 1999	2176 00
24	A 592475	17 11 1999	794 00
25	A 892574	11 01 2001	1495 00
26	A 127997	19 01 2001	8033 00
27	A 170121	12 03 2001	5511 00
28	A 170145	02 05 2001	5214 00
29	A 893759	16 03 2001	300 00
30	C 170198	07 09 2001	2000 00
31	C 170200	07 09 2001	31164 00
32	A 893931	27 11 2001	433 00
33	C 170270	07 02 2002	25250 00
34	A 261766	14 05 2002	3367 00
35	A 261844	22 06 2002	3600 00
36	A 262365	24 03 2002	586 00
37	C 170424	25 03 2002	5541 00
38	A 600942	14 12 2003	2121 00
39	A 262527	28 07 2004	82250 00
40	A 262592	26 08 2004	1131 00
41	A 262994	12 01 2005	172 00
42	A 263000	15 01 2005	1060 00
43	A 051858	17 12 2005	700 00
44	A 051955	09 01 2006	1575 00
45	A 052054	09 02 2006	15000 00
46	A 052118	22 03 2006	1000 00
47	A 052366	03 05 2006	640 00
48	A 052780	10 05 2006	12693 00
49	A 052813	24 06 2006	2002 00
50	C 208038	12 09 2006	2000 00
51	A 0541463	20 06 2007	1216 00
52	C 233519	22 09 2007	30000 00
53	A 200835	12 09 2007	3370 00
54	A 200863	20 05 2007	2168 00
55	A 216417	23 02 2008	5200 00
56	C 233569	14 03 2008	223999 00
57	C 233570	14 03 2008	11518 00
58	C 233571	13 03 2008	12000 00
59	C 233572	13 03 2008	12000 00
60	A 216419	09 03 2008	600 00

118
119

118/119

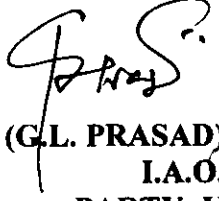
PARA-98

Ref Memo No.1, dated:10-11-08

Sub : Non production of record

The following record was not provided to audit. :-

- 1 Log books and history sheet.
- 2 Stock register
- 3 Replies of old outstanding paras
- 4 Certificate for final payment of GPF class-IV
- 5 OTA bill register
- 6 Purchase files.


(G.L. PRASAD)
I.A.O.
PARTY -V

TEST AUDIT NOTE

13
11/8

TAN-1

Ref Memo No.3, dated:11-11-08

Sub : GPF in r/o Group D Employees

Test check of GPF record of Group D employees(Work Charged) revealed the following irregularities/discrepancies :-

- 1 The entries made in the GPF ledger should be signed by the DDO but same was not found complied here.
- 2 In case of Sh. Prem Singh, Beldar(P.NO. 8), the closing balance for the year 2007-08 should be Rs. 32879/- instead of Rs. 30207/- and in case of Sh. Raj Dev Shah, Beldar(P.No. 56), the interest was wrongly calculated. The interest given for the year 2007-08 should be Rs. 7323/- instead of Rs. 7490/-. The same may be recasted after due verification under intimation to audit.
- 3 The transfer advice , from previous division, was not found in the ledger for the employees who have joined this division , to verify their opening balance .
- 4 It has been noticed that entries has been made by pencil at various places in the ledger , which is irregular and should be avoided in future.
- 5 The GPF ledger was found in mutilated condition, as it contain important GPF record of class-IV employee , so it should be maintained properly.

Needful be done and compliance shown to audit.

TAN-2

Ref Memo No.8, dated:17-11-08

Sub : Service Books

During test check of service books of officials in O/o PWD Div-M-132 for the audit period 2007-08 following discrepancies were noticed :

(i) Reattestation

As per rules the details of the official given at the first page of the service book should be reattested after every five year by the HOO. But same has not been found done here.

(ii) Photograph

The photograph of the official should be pasted on the first page of the service book, but in following cases photograph was not found :-

S.No. Name & Designation

- 1 Sh. Raghubar Singh, Beldar
- 2 Sh. Ram Pant Singh, Plumber
- 3 Sh. Gopi chand, Plumber
- 4 Sh. Beer Singh, Carpenter
- 5 Sh. Lal Singh, mason
- 6 Sh. Mool Chand Momya, Mason

(iii) Qualifying Service

As per the provision contained in the C.C.S.(Pension)Rule 32(1) the Head of the office in consultation with the Accounts Officer shall verify the service rendered by a govt. servant, who has completed 25 years of service or within 5 years of retirement, determine the qualifying service and communicate to him/her. But in the following cases qualifying service has not been verified, which may be verified in consultation with PAO concerned under the intimation to audit:-

S.No.	Name & Designation	DOA	DOB
1	Sh. Beer Singh, Carpenter	23-9-70	3-1-1952
2	Sh. Lal Singh, mason	22-7-87	10-6-1953

(iv) Nomination Forms and Family Details

The nomination forms and family details given by the officials and duly accepted by the competent authority should be pasted in their service books. In the following service books these forms were not found pasted :-

S.No. Name & Designation

- 1 Sh. Hari Singh, Beldar
- 2 Sh. Gopi Chand, plumber
- 3 Sh. Hari Charan, Carpenter
- 4 Sh. Beer Singh, carpenter.
- 5 Sh. Lal Singh, mason

(v) Service verification

It has been noticed that service verification certificate in following service books is not upto date:-

S.No. Name & Designation

- 1 Sh. Lal Singh, Mason
- 2 Sh. Mool Chand Momya, Mason

(vi) **Medical and Character and antecedent.**

The Medical and character and antecedent certificate was not found recorded in the service book of Sh. Gopi Chand, Plumber.

Needful be done and compliance shown to audit. Similar other cases may be reviewed at your own level

TAN-3

Ref Memo No.13, dated:24-11-08

Sub: Non maintenance of work register , work abstract and Contractor ledger.

As per Para 10.10 to 10.15 of CPWD Manual "The Work Abstracts are required to be maintained in Sub-Divisional Office in a single sheet on each work, which should be sent regularly every month to the Divisional Office for compilation of monthly accounts. It also stipulates that Divisional office should prepare a permanent and collective record of expenditure incurred in the division, during a year, on each work in 'Register of Works' in form CPWA40 and 41 for major and minor work respectively"

During course of audit it has been observed that neither the work abstract is being maintained at sub-divisiona level nor the register of works is being maintained in the Divisional Office. No doubt, the division is maintaining monthly accounts but as per CPWD manual before submission of the monthly account, the register of works should be completed and reviewed by the Ex. Engineer and date initialed by him in token of his having examined the entries and found to be correct

In terms of section 10.4 of CPWD works manual the accounts relation to contracts/supplies should be kept in CPWA form 43 in a bound book known as "Contractors Ledger". A separate folio should be maintained against for each contractor and transactions relating to individual contractor should be posted therein. The register should be properly indexed. But no such ledger is being maintained in this division. Reasons for not maintaining of work register, work abstract and contractors ledger may be clarified to audit.

TAN-4

Ref Memo No.17, dated:26-11-08


113

Sub: Stock Register

On going through stock register maintained in the Sub-division 1 of PWD Div M-132 following discrepancies were noticed :-

- 1 It has been noticed that articles/items were shown issued in the register but signatures of the recipients were not obtained to certify the issuance.
- 2 The index was not found prepared in the stock registers.
- 3 As per section 47.7 of CPWD manual "In case of Tools and plants, the stock taking should be done every six month ending 31st March and 30th September as per rules and certificates of physical verification recorded thereon". But on scrutiny of register no physical verification certificate was found recorded thereon. It shows that till date no verification of stock was undertaken by the division which is irregular and that should be done in proper manner i.e. if there is any shortage or damages that may be recovered by concerned official/reported to Divisional Officer for order, under intimation to audit.

Needful be done and compliance shown to audit.


(G.L. Prasad)
IAO Party-5

9
10

**AUDIT REPORT IN RESPECT OF PWD DIVISION M-132,
GOVT. OF DELHI, M.S.O. BUILDING, I. P. ESTATE, NEW DELHI
FOR THE YEAR 2009-10**

PART II : CURRENT REPORT

**Para 1 : Irregular payments to contractor in respect of agreement
No.3/EE/ CBMD/M-132 /2009-10.
(Audit Memo. No.3 Dated 09.08.2010)**

The work "Addition/alteration & renovation of NDMC School Building for converting in the Cretch and offset printing for Delhi High Court, New Delhi was estimated to Rs. 25,07,724/-. The work was awarded to lowest bidder Shri R.D. Pandey, at a negotiated tendered amount of Rs.24,61,832/- which was 1.83% below the estimated cost. The time period was allowed two months with the stipulated date of start 18.4.2009 and stipulated date of completion was 17.06.2009, but the work was actually completed on 03.10.2009. As per the record provided to audit it has been found that a huge deviation and extra item have been used through three different statements as per the details given below :-

Deviations			Extra Items		
Statement No.	Amount (Rs.)	Sanctioned with the power of	Statement No.	Amount (Rs.)	Sanctioned with the power of
I	148461	AE	I	89004	AE
II	368500	EE	II	737093	EE
III	738473	SE	III	716045	SE
Total	1255434			1542142	

Para 23.1.2. of CPWD Works Manual 2007 provides that Deviations beyond the limit of $\pm 10\%$ of agreement quantities should not be made at site without the approval of TS authority. Once approval is obtained, the total deviations shall be sanctioned by officers as per delegation of powers. Para 23.2.3 further provides that no extra item should be executed or approved without the prior concurrence of its necessity by the authority who accorded the technical sanction.

It has been observed in the above cited case that no prior approval of Technical Sanction Authority i.e. S.E. was obtained before the execution of extra items and deviations beyond $\pm 10\%$ and final bill was passed and payment made to the contractor. The extra items and deviations were sanctioned as per the delegation of powers of AE & EE but this aspect was ignored that the delegation of powers for sanctioning deviations and extra items are applicable only if the prior approval of TS authority has been obtained. Also, the deviation amount stated above is the amount calculated on excess/short quantity used in the work whereas as per CPWD OM No.DGW/MAN/186 dated 23.07.2009 "Items deviating beyond $\pm 10\%$ of agreement quantity needs sanction for total deviation (including initial $\pm 10\%$)". This rule has not been complied off by the Division.

8
111

As per records, Expenditure Sanction/Administrative Approval for Rs. 26,33,710/- was found obtained from the competent authority. In terms of Sec 2.26 of CPWD Manual, if the expenditure exceeds beyond 10% of the sanction, a revised sanction is required to be issued by the competent authority. In this case, the final payment made to the contractor was for Rs.52,92,420/- which is in excess of above limit, but no revised sanction seems to be obtained by the Division from the competent authority as no revised sanction has been shown during the audit.

Scrutiny of Final Bill revealed that Rs.20000/- has been withheld on account of removal of malba whereas Completion Certificate recorded in MB No.4039 at Page 66 stated that "the contractor has removed all the malba from the floor, walls and other parts of the building upon or under the work was going on." The Division has not given any justification on the amount withheld rather a clearance certificate to this effect was recorded.

Further, the tender document, which is an essential deed relating to works has not been signed by the Contractor as well as Executive Engineer of the Division and also the bills submitted by the Sub-Division are not found signed by the Contractor Sh. R. D. Pandey.

Reasons for above mentioned lapses may be elucidated to audit.

Para 2 : Non levy of penalty for slow progress of work.
(Audit Memo. No.10 Dated 13.08.2010)

Name of the work	Repair/Renovation of command and control centre for C.W.G. 2010 at 4th Floor MSO Building, New Delhi.
Agreement No.	16/EE/C.B.M.D. M-132/2009-10
Estimated Cost	Rs.26,64,170/-
Tender Cost	Rs. 28,12,031/- (5.55 % above)
Stipulated date of Start	02.08.2009
Stipulated date of completion	07.11.2009
Time allowed	Three months
Actual Date of Completion	Still in progress
Name of the contractor	M/s Rukma Décor & Cont. Co.

The above work was awarded to M/s Rukma Décor & Cont. Co. at the tendered cost of Rs.28,12,031/- which was 5.55% above the Estimated cost, to complete the work three months were allowed. While scrutiny the file provided to audit it has been found that at the time of issuing NIT, a condition under clause 2 stipulates that "In case, the Contractor does not achieve a particular milestone mentioned in Schedule F in terms of Clause 5, the amount shown against that milestone shall be withheld, to be adjusted against the compensation levied at the final grant of Extension of Time. Stipulated time as a mile stone under Clause 5 in Schedule 'F' of the Terms and Conditions was incorporated as under:

S. No.	Description of Milestone	Time allowed in days (from the date of Start)	Amount to be withheld in case of non achievement of milestone
1.	Gross value of work done = 35% of tendered amount	30 days	1% of tendered amount
2.	Gross value of work done = 35% of tendered amount	60 days	1% of tendered amount
3.	Gross value of work done = 30% of tendered amount	90 days	1% of tendered amount

As per penalty clause in the event of not achieving the necessary progress as assessed from the running payments, 1% of the tendered value of the work will be withheld for failure of each milestone. The work has not been completed till date and the delay of 274 days has already held and no amount has been withheld in lieu of penalty for non achieving the mile stone in either of the two running bills.

On scrutiny of the Register for Site, nothing has been found recorded in the Hindrance Register and Site Order Book, which implies that negligence was on the part of Contractor.

The audit has not been explained as to whether the contractor had applied for the Extension of Time (EOT) as per Section 28.2 of CPWD Manual, 2007 and the competent authority had accorded such EOT to the contractor.

Therefore, reasons for slow progress of the work as well as not withholding the amount for not achieving the milestone as per Clause 5 may be stated to audit.

Further, clause 2 also stipulates that "if the contractor fails to maintain the required progress in terms of clause 5 or to complete the work and clear the site on or before the contract or extended date of completion without prejudice to any other right or remedy available under the law to the Govt. account of such breach pay as agreed compensation for delay of work @ 1.5% per month of delay to be computed on per day basis".

It would be worthwhile to mention here that the Performance Guarantee amounting to Rs.1,41,000/- submitted by the Contractor in the form of FDR (No.331520) dated 24.4.09 with a validity of one year i.e. up to 24.07.2010, which has been expired now. Necessary action for its renewal had not been taken to this effect till the date of audit.

Reasons for non-levy of penalty to the contractor for such delay as per clause 2 along with other lapses stated above may be elucidated to audit.

7

110

6
19

**Para 3 : Award of Contract by violating the provisions of CPWD Manual.
(Audit Memo. No.04 Dated 10.08.2010)**

Name of the work	Major Repair Works at PS Lahori Gate, Delhi.
Agreement No.	04/EE/CBMD-M-132/2009-10
Estimated Cost	10,20,061
Tender Cost	11,70,010 (14.70 % above)
Stipulated date of Start	12.05.09
Stipulated date of completion	11.08.09
Name of the contractor	Shri Anil Kumar

Scrutiny of the file pertaining to Major Repair Works at PS Lahori Gate, Delhi revealed that a single tender of Sh. Anil Kumar was received in this work and the contract was awarded to the tenderor by the Executive Engineer with the prior approval of his next higher authority i.e. SE vide its letter No.54 (666)/CPWD M-132/2009-10/1004 dated 02.05.2009.

As per provisions contained in Appendix 1 of CPWD Manual 2007, single tender with or without negotiations may be accepted by the EE with the prior approval of next higher authority up to value of Rs.10 lacs and by the SE under his own authority up to the value of Rs.45 lacs. In this case, SE was competent to accept the tender under his own authority as the value of the tender is beyond 10 lacs.

Reasons for awarding the contract to Shri Anil Kumar in violation of provisions of CPWD Manual may be stated to audit.

**Para 4 : Non deduction of TDS and not observing the guidelines of Delhi Government on petrol consumption.
(Audit Memo. No.11 Dated 16.08.2010)**

Scrutiny of vouchers for the audit period 2009-10 has revealed the following shortcomings:-

(A) Non deduction of TDS.

In accordance with the provision of sec. 194 (C) of Income Tax Act, 1961 read with para 29.6 of CPWD Manual 2007, deduction of income tax is required to be made at source by disbursing officers from payment made to Contractors @ 2%.

Test check of payment vouchers for the audit period revealed that the division had not deducted tax at source amounting to Rs.792/- and cess of Rs.24/- thereon from payment made to M/s Nitesh Sahu and Associates, Architect towards preparing and plotting charges for the working of drawings of the Administrative Block, High Court, New Delhi amounting to Rs.39600/- vide CB No. 47 dated 17.06.2009.

TDS amounting to Rs.816/- may be recovered now and deposited with the taxation department under intimation to audit.

5
108

(B) Irregular payment to the office of the Chief Engineer

Scrutiny of vouchers revealed that the Division has been incurring expenditure pertaining to Office of the Chief Engineer, PWD Zone M-1. Since Chief Engineer's office has full fledged Accounts Branch and has sufficient funds at their disposal, the payment of expenditure incurred by CE's Office from Division M-132 is not appropriate. Some of the instances are given below:-

S. No.	Voucher No./Date	Particulars	Amount (Rs.)
1.	74/25.03.10	Purchase of Stationery	53399
2.	74/25.03.10	- do -	46910
3.	76/25.03.10	- do -	38705
4.	22/09.10.09	Salary paid to Computer Operator	9000
5.	89/27.07.09	Payment on Petrol	15715
6.	45/11.1.10	- do -	15633
7.	20/11.06.09	Expenditure of Refreshment in CE's Office (May'09)	5271
8.	49/16.12.09	-d o- (Dec'09)	5524
9.	11/03.07.09	Purchase of Cannon Drum	11995
10.	59/22.05.09	Payment of Mobile Bill of CE	1733.27

Reasons for making payment of these bills by this Division on behalf of Chief Engineer's Office requires clarification and all the payments of such nature may be got made from Accounts Branch of Chief Engineer in future and compliance be intimated to audit.

(C) Non observing the guidelines of Delhi Government on petrol consumption

While going through the vouchers it has been observed that the Division is not observing the guidelines issued by Delhi Govt. on account of consumption of petrol. As per guideline expenditure on POL upto 200Ltr can be made in a calendar month, but the Division has not observed these guidelines and passed the bills of Chief Engineer's Office above the permissible limit. A few such instances are given below for reference:-

Vehicle No.	Month	Petrol(Ltr)
DL6C-J-7385	12/09	330
DL2C-A-5303	03/10	325
- do -	04/09	425
- do -	-	375

Therefore, the Division is advised to get the above mentioned cases, where prescribed limit was not observed, regularized from the competent authority.

4
107

Para 5 : Unadjusted balance amounting to Rs. 2,52,11,906/- under "Cash Settlement Suspense Account"
(Audit Memo. No.08 Dated 11.08.2010)

During the course of scrutiny of Monthly Account pertaining to EE, Division M-132, PWD Department for the financial year 2009-2010, it has been noticed that a large amount of Rs.2,52,11,906/- is lying unadjusted in **Cash Settlement Suspense Account**.

The expenditure incurred on works executed by PWD for Central/State Government and amount booked under 8658- Cast Settlement Suspense Account is required to be cleared immediately, which is a serious lapse on the part of department.

The same may be adjusted on priority basis under intimation to audit.

Para 6 : Physical verification of T&P, MAS Account and Dismantled Material Account.
(Audit Memo. No.13 Dated 16.08.2010)

As per Para 46.2 of CPWD Works Manual, 2007, physical verification of Material-at Site Account & Dismantled Material Account should be done every year and certificates of physical verification be recorded on the registers under intimation to the Superintending Engineer and the results of verification of stock should also be reported to the Divisional Officers.

In case of Tools & Plant, the stocktaking should be done every six months ending 31st March and 30th September and certificate of physical verification recorded thereon. (Para 46.3 of CPWD Works Manual).

Test check of the records of sub-divisions revealed that no physical verification of the above records has been carried. No record available on the above registers to ascertain when the previous physical verification was conducted last time. In the absence of timely physical verification of stock; possibilities of shortages & damages can not be ruled out.

Reasons for not conducting the physical verification of above stock in terms of para 46 of CPWD Works Manual may be stated to audit.

**Para 7 : Non Production of record
(Audit Memo. No.1 Dated 03.08.2010)**

The following records has not been produced to the audit

1. Contractor Ledgers/Work Abstract Register
2. Objection Book
3. Register of Review of MB
4. Property Register

The same may be shown to the next audit for scrutiny.


(Krishnan Kutty)
I. A. O.
Party No. XV

(2)
105

TEST AUDIT NOTE

**TAN 1 : Payment of Water Charges on Average Basis.
(Audit Memo. No.14 Dated 17.08.2010)**

Test Check of water charges bill for the month of March 2010 pertaining to Division M-132 revealed that the Delhi Jal Board has been charging water consumption on average basis due to defective meter. The Division has been making payment on average basis for the last so many years and the defective meter has not been repaired/replaced yet. A few instances of payment on average basis are shown as under:-

CV No.	Dated	Bill Period	Amount (Rs.)
17	09.03.10	31.12.09 to 12.02.10	11,53,948
80	26.03.10	13.02.10 to 31.03.10	11,08,268

Necessary immediate steps may be taken by the Head of the Office for the repair/replacement of the faulty meter to avoid the heavy payment on water bills.

**TAN 2 : Public Works Deposit.
(Audit Memo. No.06 Dated 11.08.2010)**

During the test audit of Civil Building Project Division M – 132 for the audit period 2009-10, while checking the monthly accounts, it has been found that a heavy outstanding/unclaimed/unadjusted balance is still lying in 8443-part-II/III/V as per detail given below:

	OB	CB
1. Part-II Cash deposit by contractor as security	8529325	9156205
2. Part-III Deposit work	1178619	1178619
3. Part-V Misc. Deposit	8524589	8795692

The divisional accountant and the divisional officer should review all the cases under part II every month when the security deposit becomes due over refund, so that it can be refunded without delay. They should periodically review the deposits (FORM PWD -67) required to be maintained in the division. The division, however, did not mention age-wise details of above deposits, in the absence of which the pendency of these outstanding deposits could not be ascertained.

Necessary and immediate steps may be taken to clear these outstanding balances, after due verification, under intimation to audit.

104 (1)

TAN 3 : Interest Bearing Securities
(Audit Memo. No.12 Dated 16.08.2010)

Test Check of Register of Interest Bearing Securities revealed that the following securities are lying lapsed as on date of audit:

S. No.	Item No.	Amount	Date of Expiry
1.	775	15000	27.10.09
2.	784	75000	15.10.09
3.	799	25650	16.07.10
4.	815	8000	15.12.09
5.	826	70000	31.01.10
6.	832	12500	10.02.10
7.	833	12500	10.02.10
8.	841	105600	01.06.10
9.	840	84380	23.02.10
10.	853	145786	19.04.10
11.	877	38000	11.07.10
12.	887	15320	27.06.10

Necessary steps for its renewal may be taken without further any delay and the audit be intimated accordingly.

TAN 4 : Fidelity/ Security Bond of Cashier.
(Audit Memo. No.07 Dated 11.08.2010)

As per Rule 275 of GFR every Govt. Servant, who actually handles the cash, is required to furnish security and to execute a security bond setting forth the conditions under which Government will hold the security and may ultimately refund or appropriate it.

HOO may get the security bond executed by the cashier immediately to safeguard the Govt. money, under intimation to audit.


(Krishnan Kutty)
I. A. O.
Party No. XV