

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

Sub:- Audit Report of Executive Engineer(Electrical) (Central & New Delhi) PWD, M-351, Room No. 185, Old Sectt., Delhi-110054 for the period 2016-19.

INTRODUCTION:-

The I.A.R on the accounts of Executive Engineer(Electrical) (Central & New Delhi) PWD, M-351, Room No. 185, Old Sectt.,Delhi-110054 for the period 2016-19 was conducted by the field Audit party No. X comprising of Sh. Ajay Kumar Chandna, IAO, Sh. Amit Kumar Sinha, AAO and Sh. Sukhbir Singh, UDC. The Audit was conducted during the period from 25/10/19 to 07/11/19 (10 working days). This was the internal audit.

AIMS AND OBJECTIVES:-

The division is looking after the maintenance work of Residential quarters at Rajpur Road, Sindhora Kalan, Gulabi Bagh, and Timarpur. In addition to electrical maintenance work of Govt. Building of North Region of Delhi which includes Delhi Vidhan Sabha, Dte. of Education and some of schools and DIP etc. Besides, the division has also to carry out some deposit works of schools and other department of North Region.

HOD/HOO/DDO's/CASHIERS:-

POST	NAME OF THE OFFICER & DESIGNATION	PERIOD
HOO/DDO	Sh. V S Chauhan, EE(E) Sh. H P Sharma, EE(E)	01.04.16 to 04.09.17 04.09.17 to 31.03.19
DDO	-do-	01.04.16 to 04.09.17 04.09.17 to 31.03.19
Cashier	Sh. Babu Lal	01.04.16 to 31.03.19

Budget Allocation & Expenditure for the year 2017-19

(Amount in Rs. Lakh)

Financial year	Budget Allocation	Expenditure
2016-17	Non Plan- 4218 Plan- 1472	Non Plan- 3205.83 Plan- 839.62
2017-18	Revenue-4008 capital- 435	Non Plan-3230.43 Plan- 297.64
2018-19	Revenue-3312 Capital- 634	Non Plan-2877.72 Plan- 362.80

Statutory Audit:-

The Statutory audit of the Executive Engineer(Electrical) (Central & New Delhi) PWD, M-351, Room No. 185, Old Sectt., Delhi-110054 was conducted upto 2015-16 by AG (Audit), Delhi.

Vacancy Statement:-

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1	Group C	44	44	00

Maintenance of Records:-

The maintenance of records of Executive Engineer(Electrical) (Central & New Delhi) PWD, M-351, Room No. 185, Old Sectt.,Delhi-110054 for the period 2016-19 was found satisfactory subject to observations made in current audit report and in test audit note.

Old Audit report

There were 17 audit para's outstanding in the previous audit report. Three paras have been settled as taken as fresh & Two Para partly settled. The remaining 14 para's have been incorporated with current audit report as part-I (old audit report).

(A)

S. No.	Year	Total Para's	Para Settled	Para no. of settled para's	Outstanding Para's with para No.
1	2008-09	04	01	Para No. 4(Taken as fresh)	1,2 & 3
2	2009-12	07	NIL	NIL	5,6,7,8,9,10 & 11
3	2013-16	06	02	Para No. 14 (Partly settled) Para No. 15 (Partly settled) Para No. 16 (Taken as fresh) Para No. 17(Taken as fresh)	12, 13,14 & 15
TOTAL		17	03	03	14

(B) Details of Old Recovery:- 20,96,788/-

S. No.	Year	Para No.	Outstanding amount	Settled	Balance recovery
1	2013-16	12	1074092/-	NIL	1074092/-
2	2013-16	13	1012331/-	NIL	1012331/-
3	2013-16	14	78600/-	73200/-	5400/-
4	2013-16	15	13125/-	8160/-	4965/-
Total			2178148/-	81360/-	2096788/-

(C) Current Audit Report :-**Details of Current Recovery (Audit period 2016-19):- 27900/-**

The internal audit report has been prepared on the basis of information furnished and made available by the Executive Engineer(Electrical) (Central & New Delhi) PWD, M-351, Room No. 185, Old Sectt., Delhi-110054 disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.


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

PART-I
Old Audit Report (2008-2016)

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Part I (Old Report)

PART II

**Internal Audit Report on the Accounts of o/o
Exec. Eng. Electrical maintenance Division M-351
Old Sectt. Delhi, for the period 2008-09**

CURRENT REPORT

(1)

Para- 1

Subject: - Unrealistic Estimates in work

Name of Work : M.O.E.I. & Fans, Street Light/Security Lights, Sub-Station,
Pump, Air Conditioning, EPABX & Display Boards in
Distt. Courts, Delhi (SH :- Miscellaneous Electric Works).

Name of Agency : M/s Shree Giri Raj Engineers

Agreement No. : 119/EE/PWD EMD M-154/2008-09

Estimate Cost : Rs. 8,84,815/-

Tendered Cost : Rs. 12,03,170/-

Actual Payment : Rs. 17,54,174/-

Date of Start : 07-04-2008

Stipulated Date
of Completion : 06-10-2008

Actual Date of
Completion : 16-03-2009

The division M-351 has awarded the above work to M/s Shree Giri Raj Engineers at a tendered cost of Rs. 12,03,170/- which was 35.98% above the estimated cost of Rs. 8,84,815/-. The stipulated date of start and completion of work were 07-04-2008 and 06-10-2008 respectively.

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i) In terms of CPWD manual, if the expenditure excess beyond 10% of technical sanction, a revised Technical Sanction is required to be issued by the competent authority. It was however noticed that the actual expenditure of the work was 17,54,174/- as against the technical sanction of Rs. 8,84,815/-. The competent authority had not issued the revised Technical Sanction. Hence excess expenditure of Rs. 5,51,004/- was irregular .

ii) As per Section 23.1.2 of CPWD manual, no deviation in the quantity of any item should be made at site without the prior approval of competent authority. However, it was noticed that deviation of Rs. 3,15,118/- in the quantity of items in the work was done without prior approval of competent authority. Reason for non-obtaining the prior approval of competent authority may please be elucidated audit. Para-2

Subject: - Excess expenditure of Rs. 49.27 Lakhs on account of deposit work.

Para No. 3 : 4 : 1 and 3 : 4 : 8 of the CPWD works manual stipulates that whenever a deposit work is to be carried out, the contribution should be realized before any liability is incurred on account of the work and it should be ensured that the expenditure is not more than the deposit received for the work. Scrutiny of the record of the division revealed that as on 31-03-2009, the division incurred Rs. 49.27 Lakhs in excess of deposit received from the client departments.

Reason for incurring excess expenditure more than the deposit received from the client departments may be intimated to audit and vigorous steps may be taken to recover Rs. 49.27 Lakhs from the client departments.

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~~Para-3~~ ~~Para-2~~

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Subject: - Pendency of outstanding cheques valuing Rs. 9.69 Lakh

As per rule 2 of rule 47 of Receipt & Payment Rules a cheque remaining unpaid for any cause six months after the month of its issue and not surrendered for renewal should be cancelled in the manner indicate in clause (iii) of sub rule (i) of rule 47 with the difference that no acknowledgement of the stop order may be insisted from the bank and its amount should be written back in the accounts.

During test check of details of outstanding cheques that cheques amounting to Rs. 9.69 Lakh (as per annexure enclosed) issued upto 30-03-09 were not encashed so far. From the details, it can be seen that cheques are outstanding from January 2002 but no action as prescribed above was taken by the division.

Had the above said provision observed by the division there would not be such a huge amount of outstanding. Necessory step may be taken to clear the o/s amount under intimation to audit.

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~~Para-4~~ ~~Para-3~~

Para- 8

Subject: - Delay in Completion of work due to hindrance.

During the test check of the records of division it has been observed that the department has accorded permission for extension of time for the works ranging from 139 days to 486 days as the site was not available to execute the work as per details in annexure -I.

In this regard, reasons for awarding the work without site clearance may please be intimated to audit.

~~Para-5~~ ~~Para-4~~

Para 9 Non Production of Record

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

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

TAF
By Mr. Chandan

Annexure of Para No-6

Annexure
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Detail

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चेकों का विवरण Particulars of Cheques		राशि Amount
चेक संख्या Cheques No.	तारीख Date	
880172	13/11/02	1271-
152	19/11/02	7219-
216380	27/5/03	10000-
326568	10/9/03	240905-
521	8/10/03	123265-
580381	4/11/04	1440-
325865	31/3/05	35011-
326828	20/7/05	9270-
676	2/12/05	9765-
856924	1/2/06	4800-
857055	31/3/06	1088-
66	"	1270-
217	30/5/06	1121-
218	"	3512-
219	"	2086-
488134	25/01/07	183946-
135	"	108315-
136	"	96766-
137	"	4480-
857922	10/05/07	100-
197422	20/07/07	9169-
272	1/11/07	2467-
238915	28/12/07	832-
656479	28/3/08	68-
600	22/9/08	25000-
260285	30/3/09	91000-

Rs 9,64,166/-

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ANNEXURE - 1 of PWD NO: 8

S No.	Name of Work	Date of Start	Stipulate Date of Completion	Actual Date of Completion	Delay
1	i) MOEI & Fans, RMO Pump Sets and street light in residential qtrs. At Sindhora Kalan & Water Supply System in Sindhora Kalan, Gulabi Bagh & Sindhora Khurd, Delhi during 2008-09. ii) MOEI & Fans RMO Pump Sets and Street Lights in various GHSS under AE (E)-3513 during 2008-09. (SH :- Rwriting & preventive maintenance of ceiling fans). Agreement No. 26/EE (E)/PWD EMD M-351/2008-09	10-07-2008	09-10-2008	23-02-2009	139 Days
2	MOEI & Fans, Street Lights, Security Lights, Sub-Station Pump, Air Conditioning, EPABX & Display Boards etc. in District Court, Tis Hazari, Delhi. Agreement No. 82/AE (E)-III/PWD EMD M-354/2008-09	06-04-2008	05-06-2008	21-10-2008	176 Days
3	MOEI & Fans, P/sets & Security Lights in residential flats/bungalow's at Rajpur Road, Court Road etc. (SH :- Repairing of wiring in Flats/Bungalow's at 45/47 Rajpur Road etc.) Agreement No. 1/AE (E)-I/PWD EMD M-354/2007-08	04-05-2007	03-07-2007	16-10-2008	482 Days
4	MOEI & Fans, Street Lights, Security Lights, Sub-Station Pump. (SH :- Providing Corrugated Sheet Shade for better effect reflection from sun rays). Agreement No. 28/AE (E)-I/PWD EMD M-354/2007-08	17-06-2007	16-07-2007	10-01-2008	486 Days

Audit Memo

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PART - II

**CURRENT AUDIT REPORT OF THE OFFICE OF Executive Engineer, M-351,
ELECTRIC DIVISION, OLD SECTT. DELHI of PWD, DELHI (PERIOD 2009-12)**

Para No. 01 (Ref. Memo No.09 dated 05.11.12)

Subject: - Not deducting the Penalty of Rs. 30,08,726/- from the firm agreement No. 93/09-10)

The work of Providing Fire Safety Measure in various Delhi Govt. School under PWD M-3 along-with fire extinguishers was awarded to M/s Advance Fire Protection System (Electric Work) for a tendered cost of Rs. 30087263/- which is 6.65% above than the E.C. of Rs. 28,97,749/- with the SDOS & SDOC was 12.12.09 and 11.08.10. The firm was paid a total of Rs. 2,41,01,449/- vide 7th Running Account Bill as on 31.03.12. The record revealed that the work is still in progress. As per clause 2 of the agreement, 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, he shall, without prejudice to any other right or remedy available under the law to the govt. on account of such breach, pay compensation for delay of work @ 1.5% per month of delay to be computed on per day basis, which shall not exceed 10% of the tendered value of the work or of the tendered value of the item or group of items of work for which a separate period of completion is originally given.

In view of above the following may be clarified :-

1. The work is still in progress i.e. after a delay of 815 days, the reasons for such a long delay may be elucidated to audit whereas section 28.1 (1) of CPWD Manual states that , " At the time of issuing Notice Inviting Tenders for a particular work, the Engineer-in-charge should specify, the time allowed for completion of the work consistent with the magnitude and urgency of the work". 28.1 (2), states that the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor, the section 28.1 (5) further specify that the work shall be proceeded with all due diligence on the part of the contractor throughout the stipulated period of the contract (time being deemed to be essence of the contract). The hindrance register was not provided to audit at spot.
2. The contractor had not achieved any mile stone as per agreement which resulted a delay of 815 days and more delay will be occurred in future with the passage of time, hence compensation for delay in completion of Rs. 30,08,726/- i.e. 10 % of Rs. 3,00,87,263/- was not recovered from the contractor as per agreement, the reasons were asked vide audit memo number 09 dated 09.11.11 but no reply was received from the division.

Para No. 02 (Ref. Memo No. 03 dated 26.10.12)

Sub :- Huge amount lying in Suspense Account, (Due from Delhi Police)

As per Para 17.2.1(b) of CPWD code, the transaction on account of supplied made or service rendered etc. should be classified under the head Cash Settlement Suspense Account, these transaction as and when take place should be submitted to the Divisional Offices every month to see that the register are properly maintained and there is no inward sufficient reasons and prompt actions are required to be taken by the division to send the outward claims.

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The monthly accounts of the Division M-351 showed that a large work was executed on behalf of other offices/department by this division and still a huge balance of Rs. 3,71,77,502/- is still due from to be recovered from them by the end of March 2012. It is told to audit at spot that the whole amount is to be recovered from Delhi Police. The monthly account of March 12 shows that no payment has been received from Delhi Police during this month, rather the outstanding balance has been increasing with the end of each month. Since the Division is spending the money on the behalf of Delhi Police, it was asked vide audit memo number 03 dated 26.10.10 under which head the expenditure was incurred when no money is being received from the concerned department, the reply is still awaited. Necessary actions are required to be taken at the earliest to recover this money from Delhi Police under intimation to audit.

Para No. 03 A (Ref. Memo No.13 dated 07.11.12)
Subject : - Delay in work

According to section 28.1 (1) of CPWD Manual, "At the time of issuing Notice Inviting Tenders for a particular work, the Engineer-in-charge should specify, the time allowed for completion of the work consistent with the magnitude and urgency of the work". 28.1 (2), states that the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor, the section 28.1 (5) further specify that the work shall be proceeded with all due diligence on the part of the contractor throughout the stipulated period of the contract (time being deemed to be essence of the contract)

However it was observed during the audit of Division M-351, Electric Division, PWD that the Division had not followed the above provisions while executing the works during 2009-12. The agreement registers showed that various works were not completed within the stipulated period of time as per the agreement. The number of delay in days ranging even up to 815 days. Reasons for such a slow progress of work may be elucidated to audit.

Agreement No.	SDOS	SDOC	ADOC	Delay (in days)
2009-10				
04	27.03.09	26.03.10	24.05.10	59
32	12.07.09	11.07.10	15.10.10	97
93	21.11.09	11.08.10	WIP	815
2010-11				
7	29.04.10	28.10.10	24.09.11	331
11.	15.04.10	14.03.11	25.10.11	225
74	03.12.10	02.12.11	25.01.12	54
2011-12				
15	26.05.11	25.07.11	18.08.11	443

3B
Para No. 3B (Ref. Memo No.14 dated 07.11.12)

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

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

During the test audit, it was observed that the various works executed during 2009-12 were completed and their final payments have not been made within the stipulated period as mentioned above, at present also completion of various works have been made but their final running account bill have not been paid. Few of the instances of such types of works are given below.

Name of the work	Completed on
MOEI & P/set security light in residential bungalow at RajPur Road, court road (Agreement No. 11/10-11)	25.10.11
MOEI & Fans, Street Light/ Security Lights, sub-Station, Pumps, Air Conditioning EPABX & Display Boards in Tis Hazari court, Delhi (Agreement No. 74/10-11)	25.01.12

7
Para No. 04A (Ref. Memo No.08 dated 05.11.12)

Subject : - Unfruitful expenditure of Rs. 4812/- on advertisement.
(Agreement No. 65/09-10)

The work of Replacement of old wing, fitting security light at director of education Premises, at various offices (Dy. Director Admn Branch, Back corridor, Toilet & School Branch Old Sectt. Delhi) was awarded to M/s Bhardwaj Electricals for Rs. 515625/- i.e. 27.29 % below than the estimate cost of Rs. 709155, with the stipulated date of start and completion was 26.11.09 and 25.01.2010, During the audit, it was asked at spot to provide the work file, and status of work, it was told to audit at spot that the work could not be started. Not executing the work after calling the NIT is not only resulted in wasteful expenditure in the form of payment of Rs. 4812/- on advertisement but also is the violation of section 15.1.2(3) of CPWD Manual which states as "that before approving Notice Inviting Tender, the following are desirable"

- Availability of clear site, funds and approval of building Plans from local bodies
- Confirmation that material to be issued to the contractor would be available
- Availability of structure drawings for the foundations
- Lay out plan for all services

Reasons for not executing the work may be provided to audit.

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Para No. 4B (Ref. Memo No.10 dated 05.11.12)
Subject :- Unfruitful expenditure of Rs. 174050/-
(Agreement No. 31/11-12)

The work of Running & Operation of D.G.Set imder the work of RMO Electrical & Mechanical Services in Sushruta Trauma Centre Delhi, was awarded to M/s S.K. Consumer Services with the SDOS & SDOC was 03.09.11 and 02.09.12 at a tendered cost of Rs. 354000/- i.e. 23.66% below the EC of Rs. 463716/-. The contractor was paid a total sum of Rs. 1,74,050/- vide first and Final Bill and it was told to audit that the work was fore-closed. Hence the work could not be finalized under this agreement which is the violation of the section 15.1.2(3) of CPWD Manual which states as "that before approving Notice Inviting Tender, the following are desirable"

- Availability of clear site, funds and approval of building Plans from local bodies
- Confirmation that material to be issued to the contractor would be available
- Availability of structure drawings for the foundations
- Lay out plan for all services

Reasons for the fore-closure of the above work may be elucidated to audit.

9
Para No. 05 (Ref. Memo No. 04 dated 26.10.12)

Subject : - Un matched figure of cheques issued but not presented for payment and Time barred cheques

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

While scrutiny of Form 51 - Schedule of Reconciliation of cheques drawn and remittances and other related records for the month of August 2012, it has been noticed that cheques amounting to Rs 1,51,82,596=32 were shown as cheques issued but not presented for payment, the detail of these cheques shows a sum of Rs. 5485945=32 shown as old account, its detail may be provided to audit. Further the detail of this sum is showing that cheques amounting to Rs. 656690/- are more than 6 months old. Some of the cheques issued were very old i.e. lying from 2007-08. Since these cheques were not en-cashed and became time barred it may be clarified to audit whether any fresh cheque was issued in lieu of these cheques. Immediate steps are required to settle these cheques as per rule, under intimation to Audit.

Para No. 6A (Ref. Memo No.16 dated 07.11.12)
Subject : - Not Recovery of Festival Allowance

The festival advance is granted on the eve of an important festival, fixed by the Head of Department on the basis of local importance. The advance should be drawn before the festival, Second/Subsequent festival advance will be granted only if previous festival advance or advance for visit to hill station, has been recovered in full.

The records produced to audit, revealed that festival advance of Rs. 3000/- was given to Sh. Swami Nath, W.M. before 26.01.11 i.e. the Republic Day. The same employee was further granted festival advance of Rs. 3000/- on 09.08.11 on the occasion of Independence Day without making any recovery of the old advance. The competent authority is requested to recover Rs. 3000/- from the said official after due verification under intimation to audit.

Para No.6B (Ref. Memo No.15 dated 07.11.12)

Subject : - Recovery of Rs. 125/- from Sh. Lallan Babu, W.M.

Sh. Lallan Babu, W.M. went to Alipur, Itawa, U.P. and claimed Home Town Travel Concession of Rs. 1275/- from Delhi to Alipur and back, the said official was paid Rs. 1275/- vide CB No. dated , this amount includes Rs. 125/- as charges of Tonga from Budhan to his village Alipur and back. As per the LTC Rules, charges of Tonga is not admissible, hence the same may be recovered from the official after due verification under intimation to audit.

Para No. 07A (Ref. Memo No. 05 dated 26.10.12)

Subject : - Outstanding balance of Rs. 97.17 lacs lying in Material Purchase Settlement Suspense Account

The monthly account for the month of March 2012 shows that a huge amount of Rs. 97.17 lacs was lying outstanding for adjustment as per the detail given below :-

Year	Opening Balance	Cr. During the year,	Dr. During the year	Closing Balance(in Rs.)
03/2012	9717868	0	0	9717868

Necessary efforts are required to be taken to clear the above suspense account, the needful may be done under intimation to audit.

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PART- II
CURRENT AUDIT REPORT

PARA NO. 1
(Ref. Memo No. 3)

11 **Sub.: Short deduction of TDS on account of VAT amounting to Rs. 10,74,092/-**

As per letter No. F.No. 01/AMC/Spl.Zone/2013-14/3060 dated 11.07.13 issued by VATO (Spl. Zone) Trade and Taxes Deptt., Govt. of NCT of Delhi TDS on account of VAT is to be deducted from Registered Contractors @ 4% w.e.f. 16.01.2013.

During the test check of record, it is noticed that TDS on account of VAT was short deducted during April, 2013 as such recovery amounting to Rs. 10,74,092/- is to be made as per Annex.-I attached.

Recovery of Rs.10,74,092/- (Rs.Ten Lakh seventy four thousands and ninty two only) of TDS on account of VAT may please be made after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

PARA NO. 2
(Ref. Memo No. 06)

12 **Sub.: Excess expenditure of Rs 10,12,331/- on account of deposit work.**

Para No.3:4:1 and 3:4:8 of the CPWD works manual stipulates that wherever a deposit work is to be carried out, the contribution should be realized before any liability incurred on account of the work and it should be ensured that the expenditure is not more than the deposit received for the work.

During test check of monthly account for 03/2016, it has been observed that a sum of 10,12,331/- is shown as minus balance against Deposits Public Works (Part III) which cause extra work executed against deposit work. Previously, the amount was shown as 49.27 Lakhs which has been taken afresh as per monthly account of the division.

Necessary steps should be taken to recover the excess expenditure of Rs.10,12,331/-(Rs Ten lakh twelve thousands three hundred and thirty one only) incurred on deposit work after due verification and under intimation to audit.

H/E

ANNEXURE TO PARA 1

Details of Bills under which TDS on account of VAT were less deducted

S.No.	V.N o.	Date	Name of Contractor	Amount of Bill	TDS Admissi ble	TDS Deducted	Difference
1	4	08.04.13	M/s Nandi Electrical	1168284	46731	29207	17524
2	5	08.04.13	M/s Nandi Electrical	501887	20075	12,547	7528
3	7	08.04.13	M/s Sudha Elect.	1573496	62940	31,470	31470
4	8	08.04.13	M/s Guruji Elect.	1161190	46448	23,224	23224
5	9	08.04.13	M/s Sethi & co.	251188	10048	5,024	5024
6	16	08.04.13	M/s Rajeev Elect.	252710	10108	5,054	5054
7	17	08.04.13	M/s Suree Jee Elect.	451940	18078	9,039	9039
8	18	08.04.13	M/s Suree Jee Elect.	1027871	41115	20,557	20558
9	19	08.04.13	M/s Suree Jee Elect.	521517	20861	10,430	10431
10	20	08.04.13	M/s Suree Jee Elect.	241200	9648	4,824	4824
11	21	08.04.13	M/s Bhati Auto	251936	10077	5,039	5038
12	22	08.04.13	M/s Akanstik Commun.	229880	9195	4,598	4597
13	23	08.04.13	M/s Caseels	1068200	42728	21,364	21364
14	24	08.04.13	M/s S.K. Enterprise	251179	10047	4,190	5857
15	25	08.04.13	M/s P.P. Enterprises	353206	14128	7,064	7064
16	26	08.04.13	M/s P.R. Sales & Series	217956	8718	4,359	4359
17	27	08.04.13	M/s Anup Kumar Khemani	119035	4761	2,381	2380
18	28	08.04.13	M/s Anup Kumar Khemani	126619	5065	2,532	2533
19	29	08.04.13	M/s Welcome Proj. Co.	260164	10407	5,203	5204
20	30	08.04.13	M/s A.S. Elect. Co.	153469	6139	3,069	3070
21	31	08.04.13	M/s B.M. Enterprises	186920	7477	3,738	3739
22	32	08.04.13	M/s Vivek Associates	129646	5186	2,593	2593
23	33	08.04.13	M/s V.K. Engineers	77645	3106	1,553	1553
24	40	08.04.13	M/s Ambica Electricals	125987	5039	2,520	2519
25	41	08.04.13	M/s OVN Tradding Engg.	150536	6021	3,011	3010
26	61	15.04.13	M/s Rama Electricals	4439236	177569	88,785	88784
27	62	15.04.13	M/s Refair Associates	5929854	237194	118,597	118597
28	63	15.04.13	M/s A.S. Elect. Co.	283155	11326	5,663	5663
29	74	15.04.13	M/s KSR Bros.	154410	6176	3,088	3088
30	78	15.04.13	M/s Bajrang Elect.	205724	8229	4,114	4115
31	80	15.04.13	M/s Rajan D.S. Build Tech	235925	9437	1,815	7622
32	82	15.04.13	M/s Mohindra Elect.	4353760	174150	87,075	87075
33	83	15.04.13	M/s Shiv Electric	6987937	279517	139759	139758
34	100	17.04.13	M/s Shubham Electricals	5627837	225113	112557	112556
35	101	17.04.13	M/s Budhiraja Electricals	1702618	68105	34052	34053
36	111	23.04.13	M/s Rajan D.S. Build Tech	7896735	315869	157935	157934
37	112	23.04.13	M/s Nova Engineers	5013721	200549	100274	100275
38	130	27.04.13	M/s A.P. Engineers	250800	10032	5016	5016
Total							1074092

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PARA NO. 3
(Ref. Memo No. 07 & 08)

(A) Subject : Less / Non deduction of DGEHS contribution amounting to Rs. 78,600/-

As per instructions issued by the Directorate of Health Services the rates of Delhi Govt. Health Scheme have been revised w.e.f. August, 2010. But on scrutiny of PBRs revealed that the contribution in respect of DGHS has not been made / short deducted in respect of the following employees as such the amount calculated below may be recovered after due verification under intimation to the audit.

S. No.	Name and designation	Grade pay (Rs.)	Prescribed rates p.m. (Rs.)	Amount deducted p.m. (Rs.)	Difference p.m. (Rs.)	Period	Total No. of months	Amount recoverable (Rs.)
1	Sh. Baboo Ram, Khallasi	1800/-	125/-	---	125/-	08/10 to 07/16	72	9000/-
2	Sh. Mahender Singh W/M	1900/-	125/-	---	125/-	08/10 to 07/16	72	9000/-
3	Sh. Alexander Philip W/M	2400/-	125/-	---	125/-	08/10 to 07/16	72	9000/-
4	Sh. Moninder Singh, W/M	2000/-	125/-	---	125/-	08/10 to 07/16	72	9000/-
5	Sh. Rajgeer Dass, Khallasi	1800/-	125/-	50/-	75/-	04/15 to 07/16	16	1200/-
6	Smt. Dhanwanti, Khallasi	1800/2000/-	125/-	50/-	75/-	08/10 to 07/16	72	5400/-
7	Sh. Amarjit Singh, W/M	1900/2000/-	125/-	50/-	75/-	08/10 to 07/16	72	5400/-
8	Sh. Pheru Ram, Khallasi	2000/-	125/-	50/-	75/-	08/10 to 07/16	72	5400/-
9	Smt. Shyamo Devi, Khallasi	2000/-	125/-	50/-	75/-	08/10 to 07/16	72	5400/-
10	Sh. Suresh Kr. Sharma,	2000/-	125/-	50/-	75/-	08/10 to	72	5400/-

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	Khallari					07/16			
11	Sh.Sunil, Khallasi	2000/-	125/-	50/-	75/-	08/10 to 07/16	72	5400/-	
12	Sh.Virender Singh, PO	2800/-	125/-	---	125/-	08/10 to 07/16	72	9000/-	
TOTAL								78,600	

Necessary steps should be taken to recover the arrear of DGEHS contribution amounting to Rs. 78,600/- (Rupees Seventy eight Thousand Six Hundred Only) after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

IN ADDITION TO ABOVE, RECOVERY FROM AUGUST-2016 ONWARDS, TILL THE MONTH OF REVISION, MAY ALSO BE MADE, AFTER DUE VERIFICATION, AND UNDER INTIMATION TO AUDIT.

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(B) Sub:- Short deduction of UTGEIS / CGEGIS subscription.

As per GOI, M/o Finance, Deptt. Of Expenditure O.M. No. 7(1)/EV/2008 dated 10.09.2010, all the Group-D employees granted Grade Pay-1800 in the revised pay scale were classified under Group-C and UTGEIS/CGEGIS subscription was raised to Rs. 30/- p.m. w.e.f. 01.01.2011.

During test check of records, it is observed that Subscription @ Rs. 15/- p.m. is being deducted from the salary of following employees:-

S. No	Name & Designation	Period	No.of Month	Subscription due @ Rs. 30/-p.m.	Subscription deducted @ Rs. 15/-p.m.	Subscription recoverable (Rs.)
1	Sh.Baboo Ram, Khallasi	01/01/11 to 30/06/15	57	1,710/-	855/-	855/-
2	Sh.Mukesh Kumar, Khallasi	01/01/13 to 31/12/15	36	1,080/-	540/-	540/-
3	Sh.Rakesh Kumar., Khallasi	01/01/11 to 30/09/15	57	1,710/-	855/-	855/-
4	Sh.Parmod Kumar, Khallasi	01/01/2011 to 31/12/2015	60	1,800/-	900/-	900/-
5	Sh.Raj Kumar, Khallasi	01/01/11 to 30/06/2015	54	1,620/-	810/-	810/-
6	Sh.Sat Kumar, Khallasi	01/01/2011 to	60	1,800/-	900/-	900/-

Pending

Pending

		31/12/2015				
7	Sh.Rama Shankar, Khallasi	01/01/2011 to 31/07/2015	55	1,650/-	825/-	825/-
8	Sh.Satish Kumar, Khallasi	01/01/2011 to 31/07/2015	55	1,650/-	825/-	825/-
9	Sh.Shivanand Mishra, Kh.	01/01/2011 to 31/07/2015	55	1,650/-	825/-	825/-
10	Smt.Dhanwanti, Khallasi	01/01/2011 to 31/07/2015	55	1,650/-	825/-	825/-
11	Sh.Pheru Ram, Khallasi	01/01/2011 to 31/07/2015	55	1,650/-	825/-	825/-
12	Sh.Suresh Kr.Sharma, Kh.	01/01/2011 to 31/07/2015	55	1,650/-	825/-	825/-
13	Sh.Dharam Pal Singh, Kh.	01/01/2011 to 31/07/2015	55	1,650/-	825/-	825/-
14	Sh.Kanwar Pal, PO	01/01/2011 to 31/07/2015	55	1,650/-	825/-	825/-
15	Sh.Sunil, Khallasi	01/01/2011 to 31/07/2015	55	1,650/-	825/-	825/-
16	Smt.Shyamo Devi, Kh.	01/01/2011 to 31/08/2015	56	1,680/-	840/-	840/-
TOTAL						13,125/-

Accordingly, recovery of Rs. 13,125/- (Rs. Thirteen Thousands one Hundred Twenty five only) towards short recovery of UTGEIS /CGEGIS may be made from the salary of employee as mentioned above, after due verification and under intimation to Audit. Other similar cases, if any, may also be taken into account for similar action.

IN ADDITION TO ABOVE, RECOVERY FROM AUGUST-2016 ONWARDS, TILL THE MONTH OF REVISION, MAY ALSO BE MADE, AFTER DUE VERIFICATION, AND UNDER INTIMATION TO AUDIT.

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PARA NO. 4

(Ref. Memo No. 05)

Sub.: Settlement of Cash Settlement Suspense Account (CSSA).

As per procedure, all the Suspense Account lying outstanding should be settle immediately. During the test check of monthly accounts of March 2016, it has been observe that a sum of Rs. 6,21,98,947/- (Rs. Six crore twenty One ~~lao~~ Dinty eight Thousand nin Hundred forty seven only) is lying outstanding for a long time against CSSA which is irregular

Necessary steps should be taken to settle the outstanding amount of CSSA after du verification and under intimation to audit.

PARA NO. 5

(Ref. Memo No. 01 & 02)

Sub: Non-Production of Records

Following records have not been produced by the office in spite of reminder:-

1. Physical & financial status of works as on 31.03.16
2. List of works completed but pending for final payment
3. All Stock Register including dead Stock Register
4. Deposit Registers (Part-III and V)
5. Suspense Account Register

(H.K. MITTAL)
I.A.O./A.C
Audit Party No.-V

STC (4) (16)

Jan-1
Jan-2

Subject: - Wrong Increments given in the revised pay structure.

According to rule 9 of CCS (RP) rule 2008 the rate of increment in the revised pay structure will be @ Rs. 3% of the sum of the pay in the pay band & grade pay applicable which will be rounded off to the next multiple of Rs. 10/-.

Ministry of Finance under their O.M. Dt. 29-01-2009 prescribed the modalities for Calculating the quantum of Increment According to this the calculation of increment is to be done in four stages i.e.

1. Multiply the sum of pay in the pay band & applicable Grade Pay by 3% or 4% as the case may be.
2. In the resultant figure, ignore the paise (i.e. decimal) even if it is 0.90
3. If the remaining figure is a multiple of Rs. 10/-, it will be the quantum of increment.
4. If the remaining figure is not a multiple of 10, round off it to the next higher multiple of 10, which will be the quantum of Increment.

But in the following cases, the above procedure has not adopted while calculating the increments.

S. No.	Name & Designation	Period	Amount to be recovered
✓ 1.	Sh. Mahinder Singh, Wireman Paid 6380/- instead of 6370/- Due	01/06 to 09/09	Rs. 584/-
2.	Sh. Daya Nand, Wireman Paid 8960/- instead of 8950/- Due	07/06 to 09/09	Rs. 524/-
3.	Sh. Narinder Kumar, Wireman Paid 8960/- instead of 8950/- Due	07/06 to 09/09	Rs. 524/-
✓ 4.	Sh. Nirkar Singh, Wireman Paid 9980/- instead of 9970/- Due	07/08 to 09/09	Rs. 267/-

The recovery as mentioned against each may be made.

Rajpal
(RAJ PAL MAHOOT)
IAO

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PART-III : TEST AUDIT NOTES

Test Audit Note No. 01 (Ref. Memo No. 06 dated 31.10.12)

Subject : - Excess Payment of Electricity Bills due to payment made on non-domestic rates.

As per the guidelines issued by the Delhi Electricity Regularity Authority that all the hospitals, Institutions and dispensaries functioning under Govt. of Delhi Shall be charges on domestic rates instead of commercial rates.

Test check of records relating to payment of electricity charges paid by division M-351, to NDPL revealed that payment is being made at commercial rates instead of domestic rates during 2009-12 (K.No. 311020006380,CA/CRN No. 6000003586). The difference of electricity bills at commercial and domestic rates may be calculated and competent authority is requested to take necessary actions to adjust it from NDPL

Test Audit Note No. 02 (Ref. Memo No.12 dated 07.11.12)

Subject : - Poor Planning in estimating the cost and work (Agmt No. 15/11-12)

The work of Repair of EI under the work MOEI and Fans, RMO Pump Sets in Delhi Govt. School near Roop Nagar and Shakti Nagar was awarded to M/s Nandi Electrical Works with the SDOS and SDOC was 26.05.11 and 25.07.11 but the work was actually completed on 18.08.11. The estimate cost of the work was evaluated at Rs. 277350/- whereas the work was awarded at Rs. 607200/- i.e. 118.93% higher than the estimate cost. Further the final payment of Rs.10,23,835/- was made vide IInd and Final bill which was 369.14% of the Estimate cost and 168.62% of the tendered cost.

The huge escalation in making the payment shows that the estimate of the cost of work was not done accurately by the planning branch of the division which needs to be elucidated to audit and efforts may be taken in the future to assess the accurate cost of work.

Test Audit Note No. 03 (Ref. Memo No. 01,1A)

Sub :- Non Production of Records.

The following records were not produced to audit

1. Material Purchase Suspense Account
2. Inspection Register
3. M.B.Control Register
4. Property Stock Register

(Signature)
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HARGOVIND SINGH
IAO

TEST AUDIT NOTES**TAN NO. 1**

(Ref.-Memo No. 4)

Sub.: Undue accumulation of Unclaimed Deposits.

As per provisions under rule 189 of Receipt and 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 22.4 of CPWD Works Manual 2014 further prescribes that the claim for refund of security deposit is governed by the Limitation Act. The period of limitation is 3 years, commencing from the date that the right to the due accrues. As per Form-79 (PWA 35) for the month of March, 2016 it is revealed that a huge amount as per detailed given below is outstanding against deposit.

S.No.	Particulars	Amount Outstanding as on 31.03.2016 (In Rs.)
1.	Civil Deposits Security Deposits (Part-II)	2,11,48,575/-
2.	Civil Deposits Public work Deposits (Part-III)	(-)10,12,331/-
3.	Civil Deposits Other Deposits (Part-V)	1,10,01,429/-
	Grand Total	3,11,37,673/-

Proper attention may be given for settlement of huge outstanding amount in Security Deposit and action may be initiated for crediting the lapsed deposit pending for more than three years in Government revenue may under intimation to audit.

TAN NO. 2

(Ref.-Memo No. 09)

Sub.: Unrealistic estimate prepared by Department.

The Estimate should be prepared on realistic basis after due consideration of rates. During the check of records, it is noticed that many of the contracts were awarded more than 45% below the Estimated cost which is evident that no proper attention was given while finalizing the estimated cost viz.:

S. No	Agmt . No.	Name of Work	Name of Contractor	Estimated Cost (In Rs.)	Tendered Cost (In Rs.)	Time period for completion
01	15/ 13-14	RMO E& M Services at flatted factory for leather goods, wazirpur, Delhi	M/s Rama Electrical Co.	427116/-	190800/- 55.32% below	07.09.13 to 06.09.14 (Twelve Months)
02	21 / 13-14	Improvement of Electrical Installation Fan & Security light, SBV Roshanara Road, Delhi.	M/s All U P Electrical Works	580636/-	297450/- 48% Below	02.09.13 to 01.11.13 (two months)
03	22 / 13-14	Improvement of Electrical Installation Fan & Security light, GBSS, E-Blk, Kamla Nagar, Delhi	M/s All U P Electrical Works	717730/-	366110/- 49% Below	02.09.13 to 01.11.13 (two months)

04.	25 / 13-14	RMO E& M Services at Tmarpur, Delhi	M/s Nandi Electrial Works	1935084/-	763152/- 60.56% below	04.09.13 to 03.09.14 (Twelve Months) Actual DC 17.09.14
05	27 / 13-14	RMO E& M Services at Delhi School of Tribunal & Patrachar Bldg., Boys & Girls, Timarpur, Delhi	M/s Rajan DS Buildtech Pvt. Ltd.	411384/-	162000/- 60.62% below	09.09.13 to 08.09.14 (Twelve Months) Actual DO 18.10.14
06	30 / 13-14	RMO E& M Services at Various Residential Banglows, 6 Flag Staff Road, 33- Sham Nath Marg i/c DA Flats Upper Bela Road & GO's Mess, 11- Sham Nath Magar, Delhi	M/s Deepak Electric Works	391800/-	178800/- 54.36% below	21.09.13 to 20.09.14 (Twelve Months) Actual DO 31.10.14
07	31 / 13-14	RMO E& M Services at Delhi Vidhan Sabha, Old Sectt., Delhi	M/s Rajan DS Buildtech Pvt. Ltd.	575460/-	234000/- 59.33% below	21.09.13 to 20.09.14 (Twelve Months) Actual DOC 19.10.14
08	40 / 13-14	RMO E& M Services at Education HQ, Old Sectt., Delhi	M/s Shree Jee Electricals	377184/-	167988/- 55.46% below	16.12.13 to 15.12.14 (Twelve Months)
09	57 / 13-14	RMO E& M Services at Tis Hazari Courts, Delhi	M/s Cool Rays	889701/-	422115/- 52.56% below	05.02.14 to 04.11.14 (Nine Months) Actual DOC 30.11.14
10	20 / 15-16	RMO E& M Services at Tis Hazari Court, Delhi	M/s Icon R.O. System	484956/-	241260/- 50.26% below	30.06.15 to 29.06.16 (Twelve Months)
11	94 / 15-16	Provision of Energy Saving at 1st & 3 rd floor THS, Delhi	M/s Yogi Enterprises	1976400/-	887920/- 55.07% below	24.03.16 to 23.04.16 (One Months)

In future, proper attention may be given while finalizing the estimates.

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TAN NO. 3

(Ref.-Memo No. 10)

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Subject :- Shortcomings in service books

During scrutiny of Service Books, the following observations are made:-

As per Rule 32 of CCS Pension Rules, the service of those govt. Employees should be verified from the concerned Pay & Accounts office, which have completed the 18 years of service or has attained the age of 55 years, whichever is earlier. However, in most of the cases, it is found that no such certificate was available in the Service Book of the officials who they have already completed 18 years of service. A few instances are mentioned hereunder:-

- a) Sh Tej Pal, Khallasi
- b) Sh. Jameel Ahmad, P.O.
- c) Sh. Virender Singh, Electrician
- d) Sh. Raj Bahadur, Khallasi
- e) Sh. Sharat Chander Gupta, Mechanic

The steps may be taken to remove the above deficiencies and shown to next audit. Other similar cases, if any, may also be taken into account for similar action.

TAN NO. 4


(Ref.-Memo No. 10)

As per Rule 56(2) of General Financial Rules, all the savings as well as provisions that cannot profitably be utilized should be surrendered to Govt. immediately without waiting till the end of the year. No savings should be held in reserve for possible future expenses.

During test check of records, it is observed that there was huge savings but not surrendered to the Govt. up to the end of the relevant years as detailed below:

(Rs. In Lac)					
YEAR	HEAD	RBE	Expenditure	Savings (-)	Savings %age
2014-15	PLAN	1877.00	1675.43	201.57	10.73%

In future, proper attention may be given to surrender the savings in time..


(H.K.MITTAL)
I.A.O./A.O.
Audit Party No.-VI

Current Audit Report (2016-19)

Para No. 1 Public Works (Suspense) Deposit
(Ref. audit memo No. 05 dated 04.11.2019)

During test check of monthly account of Executive Engineer (Electrical) (Central & New Delhi) PWD, M-351, Room No. 185, Old Sectt., Delhi-110054 for the month of March, 2019, it was observed that an amount of Rs. 4,09,55,803/- was lying outstanding under the head "Public works Deposits" as details given below:-

Classes of Deposits	Amount as on 31.03.2019
Cash Deposits of Contractors as security Part-II	1,96,76,612/-
Deposits of works to be done Part-III	1,32,89,153/-
Miscellaneous deposit Part V	79,90,038/-
	4,09,55,803/-

Heavy accumulation under Part-II of Rs 1,96,76,612/- 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 1,32,89,153/- under Part III was due to non execution of work against deposits. Details of deposits lying outstanding with the Department, Amount received, amount spend were not made available & thus it could not be verified how long the deposits were outstanding and which Department were involved.

Deposit of under Part V has accumulated due to withheld amount from contractor's bill on account of non-sanction of EOT cases, testing defects, pending works etc. Accumulation of Rs. 79,90,038 /- was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

The Division may works out the details of deposits of more than 3 years and credit in Govt. Revenue, under intimation of Audit. The same observation was made during the audit period 2013-16.



Para No. 2 Office expenditure charged to works
(Ref. audit memo No. 08 dated 06.11.2019)

As per Finance Department, GNCT of Delhi order No. F-1(9)/2015-16/Fin. Exp.-4/Infra/6277-6416 dated 22.12.2015 it is mention that the provision of contingency is meant for unforeseeable and unidentifiable items which cannot be included anticipated while preparing the estimate for the work/project and personal claim on account of including conveyance office contingency shall not be charged on work.

During the test check of vouchers relating to works for the audit period 2016-19. It was observed that various expenditure were debited to various works but are of the nature of office expenditure. The detail of a few bill/vouchers on the basis of test audit as given below:-

Sl. No.	C.V. No.	Date	Gross Amount	Purpose of expenditure	Head of A/c to works charged
1	24-25	04.04.16	20477/-	Stationery bill	AR & MO
2	89	26.04.16	193608/-	Electricity bill	AR & MO
3	90-92	27.04.16	2563/-	MTNL	AR & MO
4	208	19.07.16	223360/-	Electricity bill	AR & MO
5	52-55	03.09.16	25316/-	Stationery bill	AR & MO
6	22-23	16.12.16	38461/-	Electricity bill	AR & MO
7	64-65	10.03.17	11107/-	Stationery bill	AR & MO
8	154-155	24.05.17	3036/-	MTNL	AR & MO
9	50	20.07.17	115691/-	Electricity bill	AR & MO
10	53	20.12.17	1139774/-	Electricity bill	AR & MO
11	58-61	19.01.18	4817/-	MTNL	AR & MO
12	40	13.02.18	5000/-	Postage stamp	AR & MO
13	15	09.03.18	143913/-	Electricity bill	AR & MO
14	04	05.04.18	405844/-	Electricity bills	AR & MO
15	64-65	20.06.18	417833/-	Electricity bills	AR & MO
16	64-65	19.07.18	23918/-	Stationery bills	AR & MO
17	94-97	20.09.18	6799/-	MTNL	AR & MO
18	147-148	26.10.18	16492/-	Stationery bills	AR & MO
19	47	16.11.18	12672/-	Kendriya Bhandar	AR & MO
20	01	04.01.19	30000/-	Electricity bill	AR & MO
21	48-50	13.03.19	28533/-	Stationery bills	AR & MO

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

Para No. 3 Unfruitful Expenditure of Rs. 2,42,894/- due to stoppage of works
(Audit Memo No. 04dated 04.11.2019)

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

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

Sl. No.	Agg. No.	Name of work	Agency	Estimated Cost	Tendered Amount	Expenditure incurred
1	24/EE (E)/ PWD/ EMD M- 351/ 2016- 17	RMO Electrical & Mechanical Services at Sindhora Kalan Delhi dg. 2016-17 (Sh:- Providing Services of Data Entry Operator/ Office Staff etc)	M/s Rajan D S Build Tech Pvt. Ltd	987620	947600	173005
2	69/EE (E)/ PWD EMD/ M- 351/ 2016- 17	RMO Electro-Mechanical Services in Residential Quarter and Administration Block in NPL, Kingsway Camp, Delhi (Sh:- Operation of Pumps at Pumbari Pump House)	M/s Sikarwar Engineers	506328	288000	69889

2,42,894/-



The above works could not be completed by the Department. At the time of stoppage of works a total of Rs. 2,42,894/- were incurred. The Department may also provide the reason for foreclosure of above works.

The department as the executing agency did not ensure as stipulated in the Codal provisions through prior survey before award of the work. Thus in above works the expenditure of Rs. 2,42,894/- incurred was rendered unfruitful.

Para No. 4 Recovery of Transport Allowance amounting to Rs. 27900/- in r/o Sh. Rajbahadur, Khalasi
(Ref. audit memo No 11 dated 06.11.2019)

During the test check of the information provided and scrutiny of Pay Bill Registers of O/o Executive Engineer(Electrical) (Central & New Delhi) PWD, M-351, Room No. 185, Old Sectt., Delhi-110054, it has been found that Sh. Rajbahadur, Khalasi was on Leave for full calendar months(s) but Transport allowance was paid to him as per detail below:-

S.No	Period of Leave	of	Month	Transport Allowance paid	DA	Overpayment of Transport Allowance to be recovered
1	01.09.18 13.12.18 & 04.02.19 25.07.19	to	Sep. 2018	3600/-	324/-	3924/-
			Oct. 2018	3600/-	324/-	3924/-
			Nov. 2018	3600/-	324/-	3924/-
		to	March 2019	3600/-	432/-	4032/-
			April 2019	3600/-	432/-	4032/-
			May 2019	3600/-	432/-	4032/-
			June 2019	3600/-	432/-	4032/-
Total				25200/-	2700/-	27900/-

Necessary steps should be taken to recover the Transport Allowances amounting to Rs. 27900/- from Sh. Rajbahadur, Khalasi, after due verification, under intimation to audit. Other similar type of cases may also be reviewed under intimation to audit.

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Para No. 5 Non production of records
(Ref. audit memo No. 1 dated 25.10.19)

The following records/information not produced to audit.

For the Current audit report for the period 2016-19

1. Condemnation files/records
2. TR-V Stock
3. Log Book of vehicles (Also for the period 2008-09)
4. Property Registers(Also for the period 2008-09)

For the audit report for the period 2008-09.

1. Spouse information

For the audit report for the period 2013-16.

1. Physical & financial status of works as on 31.03.16
2. List of works completed but pending for final payment
3. All stock Register including dead stock register
4. Deposit registers (Part-I,II & V)
5. Suspense Account register



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

Test Audit Notes

TAN 1 Non-Maintenance of Contractor Ledger
(Ref. audit memo No.6 dated 04.11.2019)

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

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

Necessary step should be taken to proper maintenance of Contractor Ledger.

TAN 2 Unrealistic estimates
(Ref. audit memo No. 10 dated 06.11.2019)

Section 4.2.1(2) stipulates that detailed estimates should be complete and as comprehensive as possible and should be supported by detailed architectural drawings, preliminary lay out drawings of the various services, detailed drawings and or specifications for the various components of work involved etc.

Test check of the records revealed that in the following works there were no consistency between the tendered amount and actual payment made:-



S.No.	Agmt. No.	Name of Work	Agency	Tendered Amount	Actual Payment	Difference
1	79/2016-17	Improvement of Street Light and Stair Case Light in DA Flats, Gulabi Bagh, Delhi	M/s Saboor India	7093349	9425550	2332201
2	47/2018-19	RMO E & M Services at GPO Building, Vikas Bhawan-II, Delhi (Sh:- Day to Day Maintenance of EI & other Allied Services)	M/s G.D. Enterprises	6840000	8536620	1696620
3	1/2016-17	1) Pdg. of CCTV Cameras for OHB-II Sewa Kutir, Kingsway Camp, Delhi 2) Pdg. of CCTV Camera in SHB, POS and OHB Annexe at Juvenile Homes Majnu Ka Tila, Delhi	M/s Hi-Tech Audio System Pvt. Ltd.,	4571635	6122169	1550534
4	20/2017-18	RMO E & M Services at GPO Building, Vikas Bhawan-II, Delhi (Sh:- Day to Day Maintenance of EI & Other Allied Services)	M/s Arora Electrical Works	4554000	5690758	1136758
5	24/2017-18	Electrical Improvement of Old Barrack No. 10, 11,12, 7 & 6 Ground Floor, New Barrack 1,2,3 in New Police Line Kingsway Camp, Delhi.	M/s M Techno	4465760	5575141	1109381
6	71/2018-19	Improvement of Street/Compound Light B,C & D Type Residential Flats, Timarpur, Delhi (Sh:- Supplying Installation Testing & Commissioning of Street Light)	M/s Bhagwat Associates	3636360	4494648	858288



7	18/2017-18	Maintenance of E & M Services in 16 Govt. Schools Under AE(E) M-3511 District North, Delhi (Sh:- Electrical Maintenance as and when Required During the Year 2017-18)	M/s Aas Electric Co.	3402635	4199765	797130
8	64/2017-18	Supplying, Installation, Testing & Commissioning of CCTV Surveillance System at Outer Boundary Wall of Delhi Vidhan Sabha, Delhi	M/s Aprotech Systems	3864900	4647831	782931
9	12/2017-18	Elect. & Maintenance Repair in 12 Govt. School District North Delhi Under AE(E)M-3513	M/s A.S. Associates	4794850	5566581	771731
10	31/2018-19	RMO Electro-Mech Services at Delhi Govt. Officers Flats Rajpur Road (Sh:- Repair/Renovation Work at Flat No. 33/9, 33/22, 17/14, 16/7, 16/2 i/c Street Light Pole & Other Allied Work at Battery Lane)	M/s Innovative Engineers	3108650	3872363	763713
11	93/2018-19	SITC of CCTV Surveillance System at Outer Boundry Wall of Delhi Vidhan Sabha, Delhi)	M/s. Nandi Electrical Works	2239900	2653739	413839
12	62/2017-18	1) RMO E & M Services at Wrestling Training Venue at Ludlow Castel, Delhi 2) RMO E & M Services at Edu. Head Qtrs, Old Sectt., Delhi (Sh:- Operation & Maint. of Electrical & Mechanical Services)	M/s Global Enterprises	3534000	4276030	742030

13	96/2016-17	RMO Electrical & Mechanical Services Installed at GPO Bldg., Vikas Bhawan-II, Delhi-54 (Sh:- Operation & Maintenance of AC Plant)	M/s G. D. Enterprises	2679600	3346371	666771
14	106/2018-19	RMO E & M Services at Delhi Vidhan Sabha, Old Sectt., Delhi (Sh:- Supply, Installation, Testing & Commissioning of Crown Jet type Fountain with LED Lights at Vidhan Sabha Site)	M/s. Concept Deesign Technology	2405150	3005926	600776
15	85/2016-17	Provision of High Mast Light in Main Burari Road from ORR to Hiranki Bandh	M/s M.J. Electricals & Electronics	2979300	3574845	595545

From the above it indicates that the estimates were prepared in casual manner and proper site conditions were overlooked. It is also evident that the amount put to tender and amount actually paid in above 15 works executed were escalated.

The audit needs clarification regarding these escalation of these amounts

TAN 3 Improper maintenance of various Stock Registers- Material and Supply, Tools and Plant and Stationery Registers.

(Ref. audit memo No. 09 dated 06.11.2019)

(I) Physical Verification of Non-Consumable and onsumable Stock.

Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.

On scrutiny of the Stock registers of 2016-19 produced to Audit Party, it has been observed that no physical verification of consumable and Non-Consumable items as well as Consumable items was undertaken by the O/o Executive Engineer(Electrical) (Central & New Delhi) PWD, M-351, Room No. 185, Old Sect., Delhi-110054

(II) The following discrepancies have also been noticed:-

- (a) Page counting certificate has not been recorded on first page of stock registers.
- (b) Non Consumable Stock Register has not been maintained separately.
- (c) A number of cutting/overwriting made in the stock register has not been authenticated by the store officer/incharge.

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

TAN 4 Shortcomings in maintenance of Cash Books.
(Ref/ audit memo No. 12 dated 07.11.2019)

During the test check of Cash Books of O/o Executive Engineer (Electrical) (Central & New Delhi) PWD, M-351, Room No. 185, Old Sect., Delhi-110054 for the period 2016-19 the following deficiencies/shortcomings are noticed:-

CASH BOOK (W.E.F. 02.01.16 to 04.05.16)

- (I) Upper column left blank.
- (II) Classification not mentioned.

CASH BOOK (W.E.F. 04.05.16 to 26.08.16)

- (I) Upper column left blank.
- (II) Classification not mentioned.

CASH BOOK (W.E.F. 17.07.17 to 14.12.17)

- (I) Upper column left blank.
- (II) Classification not mentioned
- (III) Cutting/overwriting/use of fluid is not attested e.g. at page no. 186 & 200

CASH BOOK (W.E.F. 22.12.18 to 31.03.19)

- (I) Upper column left blank.
- (II) Classification not mentioned
- (III) Cutting/overwriting/use of fluid is not attested e.g. at page no. 69,82,93 & 10

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

TAN 5 Improper maintenance of Service Books
(Ref. audit memo No. 13 dated 07.11.2019)

During scrutiny of Service Books, the following observations are made:-

- 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. But this has not been followed in most of the cases.
- 3) **Verification and communication of qualifying service after 18 years of service**
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 concerned. The said certificate has not been found pasted in the Service Book of Officers/officials after verification of service from the concerned PAO.
- 4) Photo of the employee should be pasted and attested at first page of Service Book. However, in the most of the cases, photos have not been found pasted/or attested.

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5) Entry of Aadhar Number has not been made in the service book of staff as per instruction circulated by the Pr. Secretary (Finance) Finance Deptt. GNCT of Delhi. Vide No. F3 (03) / 2015/T-1/Pr.AO/ 2025-26 dated 10.09.2015. It has further been advised that detail of Aadhar Number of employee in pension papers of the employees who are going to retire should invariably be made so as to enable the PAO to mention the details of Aadhar Number in pension payment orders.

6) Rule 26(1) of CCS (Leave Rule) stipulate that the credit of Earned leave/HPL should be afforded in advance in leave account on 1st January and 1st July of every year but the Department has not adopted this system. However, in the most of the cases, the leave account has not been signed/updated/recorded in the Service Book properly.


Necessary step should be taken to remove the above mentioned shortcoming.

TAN 6 **Improper maintenance of Pay Bill Registers**
(Ref. audit memo No 14 dated 07.11.2019)

During the test check of pay bill registers for the audit period 2016-19, the following shortcomings have been noticed:-

1. Page counting certificate has not been recorded in the PBR.
2. At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBR it was noticed that same were not done. Horizontal and vertical totals should be worked out and shown to next audit.
3. Upper Columns i.e. PAN No., GPF/CPF details, Govt. Accommodation detail, Pay Scale, DNI, Service Verification, DOB etc. have not been filled in most cases.
4. A number of cutting/overwriting in the PBR has not been authenticated by the DDO.
5. Monthly entries of Pay & allowances entered in the PBRs have not been signed by DDO.
6. Past information from the LPCs of the employees who have been transferred to this office were not noted in the PBR, which is irregular.
7. Abstract of Pay Bills (GAR-18) has not been maintained in the PBRs.

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


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