

Directorate of Audit
Government of NCT of Delhi
4th level, 'C' wing, Delhi Secretariat
New Delhi

(85)

Sub: Audit Report of office of The Executive Engineer (C), PWD Building Maintenance, M-322, Below ISBT Flyover, Ring Road, Delhi – 110006 for the period 2019-20 2022-23.

INTRODUCTION

The I.A.R. on the accounts of Executive Engineer, (C), PWD Building Maintenance, M-322, Below ISBT Flyover, Ring Road, Delhi – 110006 for the period 2019-20 to 2022-23 was conducted by field audit party No. XIV, comprising of Sh. G.V.R. Murali , I.A.O Sh. Inder Singh , Sr. Asstt. w.e.f 27.09.2023 to 12.10.2023 (10 working days).

AIMS AND OBJECTIVES

This is a maintenance (Civil) division. Main activity of this division is maintenance of Government building, offices, schools and Govt. Quarters. There are seven sub divisions under this division. Area of North District is covered under this division.

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

The following Officer/Officials have served as HOD/HOO/DDO/Cashier during 2019-20 to 2022-2023:-

S.No.	Name of HOO / DDO's	Period	
HOO/DDO			
1.	Sh. D D Sharma	Executive Engineer	07.01.2019 to 31.07.2020
2.	Sh. Vikram Pal	Executive Engineer	31.07.2020 to 22.09.2020
3.	Sh. J. P. Sinha	Executive Engineer	22.09.2020 to 16.01.2023
4.	Sh. Sajjan Singh	Executive Engineer	16.01.2023 to 31.03.2023
Cashier			
1.	Sh. Mohan Lal	Cashier	01.02.2018 to 28.02.2023
2.	Sh. Vijay Nain	Cashier	28.02.2023 to 31.03.2023

9

Budget Allocation & Expenditure during F/Y 2019-20 to 2022-23

72

Financial Year	Budget Allocation		(Amount in Rs. Lakh) Expenditure	
	2019-20	Non Plan – 15925.00	Plan – 1370.00	Non Plan – 15145
2020-21	Non Plan – 722.10	Plan – 867.80	Non Plan – 710.36	Plan – 822.38
2021-22	Non Plan – 1663.00	Plan – 1060.00	Non Plan – 1395.76	Plan – 853.82
2022-23	Non Plan – 3035.00	Plan – 1430.00	Non Plan – 2639.99	Plan – 1060.05

Vacancy Statement

SI. No	Group	Sanctioned Post	Filled Post	Vacant Post
1	A	1	1	0
2	B	21	12	9
3	C	14	6	8
4	D	36	19	17

Statutory Audit

The Statutory audit of the O/o The Executive Engineer (C), PWD Building Maintenance, M-322, Below ISBT Flyover, Ring Road, Delhi – 110006 has been conducted by AG (Audit) Delhi up to March 2022.

Maintenance of Records:-

The maintenance of records of O/o The Executive Engineer (C), PWD Building Maintenance, M-322, Below ISBT Flyover, Ring Road, Delhi – 110006 for the period 2019-20 2022-23. Was found satisfactory subject to the observations made in the Current Audit Report and test audit note.

Internal audit report has been prepared on the basis of information furnished and made available by the office of The Executive Engineer (C), PWD, Building Maintenance, M-322, below ISBT Flyover, Ring Road, Delhi – 110006 for the period of 2019-20 to 2022-23. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.



**(G.V.R MURALI)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XIV**



70

List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department :Public Works (PWD)							
Sub department:(M-322) PWD Civil Bldg. Maintenance Divi. M-322 (No.XV), ISBT, Kashmere Gate, New Delhi (1458/12)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2005	2006	1		Irregularities in Procurement of Material for day Maintenance Work Vide Agreement No. 28.	O	0
2	2005	2006	2		Unjustified Deviation / Extra items Huge Payments to Contractors.	O	0
3	2006	2007	3		Final Settlement to contractor without obtaining completion certificate from DCP (NW).	O	0
4	2008	2010	1		Name of the Work - EOR to Rajkiya Pratibha Vikas Vidyalaya, Kishan Ganj, Delhi	O	0
5	2008	2010	2		Inappropriate Estimates	O	0
6	2008	2010	3		Repetition of Extra Items	O	0
7	2008	2010	4		Name of the Work - EOR to Misc Work at DGHS Block, Ashok Vihar, Delhi	O	0
8	2008	2010	5		Renovation of Garage No. 5 & 6 of School Health Centre for use of VRFC	O	0
9	2008	2010	6		Work Order	O	0
10	2008	2010	7		Purchase of Stationery Items	O	0
11	2008	2010	8		Purchase of Furniture	O	0
12	2013	2016	1		Undue advantage to contractor	O	0
13	2013	2016	2		Work Order	O	0
14	2013	2016	3		Inappropriate Estimates	O	0
15	2013	2016	4		Expenditure on the work had been doen more than the limit prescribed in CPWD Manual Clause 2.3.5.	O	0
16	2013	2016	5		Misutilization of Imprest amount	O	0
17	2013	2016	7		Stationary Purchases	O	0
18	2016	2019	1		Heavy outstanding balances under deposits	O	0
19	2016	2019	2		Recovery of Rs. 3465/- on account of short deduction of license fee	O	3465
20	2016	2019	3		Time barred cheques amounting to Rs. 188500/-	O	0
21	2016	2019	4		Non revalidation of FDR/Bank Guarantees	O	0
22	2016	2019	5		Recovery of Rs. 243326/- on a/c of loss of discount due towards contract to private agency	O	243326
23	2016	2019	6		Irregular contingent expenditure made by the division and charged to work	O	0
24	2016	2019	7		Irregular expenditure on deployment of contractual staff in division office without approval	O	0
25	2016	2019	8		Unnecessary expenditure of Rs. 114.43 lakhs on outsource labourers	O	0
26	2016	2019	9		Hiring of vehicles through work under during the period 2016-19	O	0
27	2016	2019	10		Irregular purchase of furniture/photocopier amounting to Rs. 277971/-	O	0
28	2016	2019	11		Performance/output & Non imposition of penalty on account of delay in completion of work	O	0
29	2016	2019	12		Huge deviation between awarded amount and actual expenditure incurred on construction work	O	0
30	2016	2019	13		Amount withheld on account of GST	O	0
31	2016	2019	14		Recovery of Rs. 802836/- on account of wrong pay fixation	O	802836
32	2016	2019	15		Non production of Records	O	0

NOTE:
O- Outstanding Paras.
R- Reply submitted by the Department/Units.
C- Comment by the Directorate of Audit on reply submitted.

Back

31

Part – I

Old Report

PART-I Previous Audit Report OLD REPORT

PART-I PART-I

2005-2006

2005-06
PARA No. 1 (2005-2006)

Audit Memo No 02
Dated: 24.11.2006

Irregularities in procurement of material for day to day maintenance work vide agreement No.28

(i) For the procurement of material to be used in day to day maintenance work in different sub divisions of Division No.XV, an estimate of Rs. 7,31,585/- was approved by the Executive Engineer. The estimate was prepared on the basis of demands / requisition given by all sub divisions functioning under this division. The N.I.T. was floated for inviting rates on percentage rate basis. In all, 11 tenders were received and the rates of Shri Shyam Sunder Bansal, A-25, Cosy Apartments, Sector-9, Rohini, Delhi were found lowest and were approved. He further, agreed to reduce the rates from 36% above to 18% above the estimated cost. For this contract an agreement was executed vide agreement No 28/FF/PWD/15/2005/06. On completion of supply the payment was released to the contractor. In this connection following observations are made:

(ii) The estimated cost of the material was assessed to Rs. 7,31,585/- The tendered cost was Rs. 8,63,270/- i.e. 18% above the estimated cost but the payment was made for Rs. 13,55,285/- i.e. 87% above estimated cost and 57% above tendered cost. The variations in the tendered cost and payment made was due to change of quantity at the time of placing order and procurement of extra items to the tune of Rs. 2,62,131/-. It is not understood as to why the quantity of the items were changed at the time of purchase when the demand was given by all the sub divisions functioning under Division-15 and as to why the extra items were purchased for which no agreement was made. It reflects the poor planning / co-ordination between the sub divisions and other offices. The extra items could have been purchased through floating another tender. Moreover, for the procurement of extra items the prior approval of the competent authority was not obtained and it has been noted to have been regularized at the time of making payment when Executive Engineer had signed the final bill. From those facts it appears that all the formalities were an eye wash and purchases were made liberally without restricting the quantity as per agreement.

(iv) At the time of executing an agreement it is necessary that all the papers must be signed both by contractor and Executive Engineer. It has however been noticed that Executive Engineer has not signed all the pieces although contractor had signed the same.

Reasons for above irregularities may please be stated to audit with detailed justification.

u

PARA No. 2 (2005-2006)

Audit Memo No. 03
Dated: 28.11.2006

unjustified deviation/extra items huge payments to contractors.

Test check of agreements executed by Division XV for various works during the year 2005-06 has revealed that there is huge variations in tendered amount and amount actually paid to the contractors. A statements showing the estimated cost, tendered cost and actual amount paid against various agreement is enclosed. It will be seen from the statement that there is huge variation in the amount tendered by the contractor and amount actually paid by the division. The reasons for these variations are stated to be deviations done and extra items provided by the contractors. It is true that constructions work cannot be executed exactly according to the measurement done preliminary and these deviations may be to some extent, but the deviations to the extent of around 65% are on very much higher side and the purpose of estimation of cost, period etc. done at the time of planning is forfeited.

In the case of agreement No. 44,52 and 30 the tendered cost was below to the estimated cost and the same were accepted by the competent authority. But the payments were made ranging 82%,60% and 64% respectively more than that tendered cost against above said agreements. Thus, it is clear that once the tender is accepted, the division does not keep strict watch on works and allow deviation extra item to the contractor and at the time of payments such deviations/extra items got regularized from the respective officers by getting the bill signed.

The cases shown in the statement are on test check basis but it has been noticed during the course of audit that huge deviation/extra items were allowed in the most of works executed during the period of audit.

Reasons for allowing deviations in most of the cases may be stated to audit and in future the preliminary estimates be prepared on actual basis and deviations be brought to the minimum extent.

de

PARA No.3 (2006-2007)

Para 3

Ref. Memo 11/17-8-07

Subject: **Final Settlement to Contractor without obtaining Completion certificate from DCP [NW]**

A & B Cell [PHQ] has assigned the work of EOR to RCC overhead tank 1,60,000 litre capacity at Police Residential Quarters at Ashok Vihar, Delhi with the precondition that the completion certificate duly certified by DCP[NW] Distt., for satisfactory completion of work be submitted to PHQ, alongwith other conditions of time & escalation clause. But the final bills of the contractor were settled without obtaining the completion certificate duly certified by DCP[NW]. In response to the memo, the division has replied that the same is not warranted for the final settlement of dues. When it is the precondition at the time of assigning the job, the same should have been obtained and henceforth be obtained before release of final payment to contractor.

ae/

old ~~PART II~~
CURRENT AUDIT

2008-09 & 2009-10

CIVIL BUILDING MAINTENANCE DIVISION M-322

Para No. ~~05~~ 4 PARAM No. 4 (2008-2010)

Name of the work - EOR to Rajkiya Pratibha 'Vikas Vidyalaya, Kishan Ganj, Delhi (SH- Roof Treatment & other misc Work)

Agreement No. 69/EE/CBMD-322/2009-10

This work was awarded to M/s. Bhagwan Mittal on the tendered amount of Rs.9,90,324/-. The stipulated date of completion was 26.03.2009 but the work was actually completed on 15.10.2009. Though EOT has been sanctioned and conveyed to the Contractor concerned yet no reason for extension has been found mentioned in the sanction letter.

The sanction for executing the work was received in May 2008 but the work was actually started on 27.03.2009 i.e., after a lapse of 10 months.

The Deviation statements attached show that 20 of the 45 items of Schedule of Quantities have either not been executed at all or executed less in quantity. It has been observed that Deviations had been allowed as a matter of routine because Estimated were being framed on unrealistic basis and not as per actual site conditions.

Extra items worth Rs.2,07,156/- were carried out but as per provisions of the CPWD Manual section 23.2.3. "No extra/substituted item should be executed or approved without the prior concurrence of the necessity by the authority that accorded the technical sanction and prior approval of the competent authority should be obtained before execution of the job."

Extra items Statement No. 03 contains 19 items amounting to Rs.117435/- but justification or reason for executing extra items have NOT been recorded against the items.

Approval of the Client Department has not been found in the records for executing the Extra Items. Competent authority may look into the circumstances under which the work was executed without following the abovementioned codal formalities.

(Handwritten signature)

Para No. 02 5 PARA No. 5 (2008-2010)

Subject:- Inappropriate Estimates

Agreement No. 09/EE/CBMD-322/2008-09 (Development of Internal Road Park, replacement of damaged manhole - Police Colony at Ashok Vihar)

The Estimated cost of the abovesaid work was Rs.6,91,336 and the work was awarded to M/s. Jitender Kumar at the tendered cost of Rs.5,88,465. There were 18 items to be executed in the Schedule of Quantities. The estimate prepared for the Work was so inappropriate and sketchy that in the beginning of execution of the Work Extra Items and Deviations was resorted to. The First R.A.Bill was submitted for executing 06 items only out of which the measurement of three items were deviated and three items were executed as extra items. The first RA Bill was for Rs.499,613/- out of which Rs.1,95,548/- were for Extra items and Deviation.

Similarly in r/o Agreement No. 11/EE/CBMD/PWD/2009-10 (EOR to GGSSS No. 2 Shakti Nagar - Renovation of toilet caging of OH Tank and repair of plaster), extra items have been executed right in the beginning of the execution of the Work in question whereas as per CPWD Manual, the "deviations beyond the limit of $\pm 10\%$ should not be made at site without in principle approval of TS authority and similarly no extra item should be executed or approved without PRIOR concurrence of its necessity by the authority who accorded the technical sanction." Here in this case approval of the competent authority was obtained prior to its execution.

Para No. 6 PARA No. 6 (2008-2010)

Subject- Repetition of Extra Items

"Providing and Laying cement concrete in Retaining Walls, return Walls, Walls(any thickness) including attached plasters columns, piers, abutments, pillars, posts struts, buttresses, string or lacing courses, parapets, coping, bed blocks, anchor blocks, plain window sills, fillets etc. upto floor five level, excluding the cost of centering shuttering and finishing - 1:2:4(1 cement, 2 coarse sand and 4 graded stone aggregate 20 mm nominal size)" This work has been found executed as EXTRA ITEM in every alternate Work executed by this Division during the period 2008-09 and 2009-10. A few of them are as under:-

S.N	Name of the Work and Agreement No.	Rate
1	Agr. No. 53/EE/CBMD-322/PWD/2007-08 EOR to GBSS at Padam Nagar Delhi(SH- Broken Boundary Wall wire mesh grill, cycle shed etc) Reason - For fixing of railing over newly constructed boundary wall	Rs.2622.40 per cum

S.N	Name of the Work and Agreement No.	Rate
2.	Agr. No. 09/EE/CBMD-322/PWD/2008-09 Development of Internal Road Park, replacement of damaged manhole at Police Colony at Ashok vihar Reason- Required for fixing the steel	Rs.3046.53 per cum
3.	12/EE/CBMD-322/PWD/2008-09 A/R&M/O non residential building Sub Div. 3222 (SH- Repair of roof to check leakage and seepage at DIET Keshav Puram, Delhi Reason - <u>Found necessary during execution of work</u>	3759.10 per cum
4	Agr. No. 03/EE/CBMD-322/PWD/2009-10 A/R and M/O Non-Residential Building under Sub-Division 3224 (SH- Repair of AC sheets roofing and Water proofing treatment of G.S.K.V. Inderlok, Delhi Reason - this item is executed for ceiling band under AC Sheet roofing.	Rs.4425.15 per cum
5.	Agr. No. 08/EE/CBMD-322/PWD/2009-10 A/R & M/O to Residential Bldg. under Sub division 3224 (SH- Replacement of pump room slab and fixing of GI connection from submersible pump to UG tank) Reason- No reason has been recorded	Rs.4109.77
6.	Agr. 10/EE/CBND-322/PWD/2009-10-A/O & M/O to Non residential building under sub division -3224(renovation of toilet at GSSS No. 01 Shakti Nagar) Reason-The item is executed over sand stone chajjas and for lintel band over toilet doors.	Rs.4338.40
7.	Agr. 11/EE/CBND-322/PWD/2009-10 EOR to GGSSS No.2 Shakti Nagar Delhi(SH- Renovation of toilet caging of OH tank and repair of damaged plasters) Reason - This item is executed over head tank base for lintel band over toilet doors.	Rs.4338.40 per cum

1/1

S.N	Name of the Work and Agreement No.	Rate
8.	Agr. 12/EE/CBND-322/PWD/2009-10 Providing & fixing of porta cabin at Mubarkabad Old Rohtak Road, Sarai Rohilla Delhi (SH- Providing and fixing MS Gate, raising of compound wall, fixing of MS Grill and development work) Reason -this item is executed for paying coping and CC block for fixing of MS grill.	Rs.4151.90 per cum

It could not be ascertained that when this particular item of work is executed in most of the Works awarded by the Division then why this is not included the Schedule of Quantities so that Competitive rates could be obtained rather than Market rates and thus avoiding loss to the public exchequer. It will not be out of place to mention here that in the year 2008-09, during execution of "EOR to GSS Roshanara Road, Delhi (Agreement No. 25/EE/CBMD-322/PWD/2008-09) the contractor M/s. Upender Kumar has executed the same item @Rs.2843.59 which much lower than the DSR 2007 or the Market Rate. Clarification in this regard may kindly be provided to the audit.

Para No. 06 ~~7~~ PARA No. 7 (2008-2010)

Agreement No. 1/E/PWD/CBMD/M-322/09-10

Name of the Work: EOR to Misc. Work at DGHS Block, Ashok Vihar, Delhi

Estimate: Rs. 7,48,667/-

This work was awarded to M/s. Pragati Constructions are at the tendered cost of Rs. 5,74,078/- i.e. below 23.32% of the estimate value. The agreement contained 40 items to be executed. On scrutiny of the Final Bill it has been noticed that out of 40 items of the schedule of quantities, only 03 items were executed in full. 11 items have been executed as extra items. 12 items were not executed at all and measurement of 15 items had been reduced at the time of execution citing the reason, "not required at site" or "Quantity executed as per site conditions". It clearly shows that the estimates were prepared in an unprofessional manner without considering the site conditions and thus, far from realistic

ca

Para No. ~~88~~ 8

PARAM. 8 (2008-2010)

Subject:- Renovation of Garage No. 5 & 6 of School Health Centre for use of VREC

Agreement No. 09/EE/CBM/D-322/07-08

The Works referred to above was carried out through Open Tender and was allotted to M/s Lokesh Kumar. The Estimated cost of the Work was Rs.6,96,604/- The lowest tender was 42.55% above the estimated cost.

In the aforesaid Work, 40 items have been executed by the contractor as Extra items spending Rs.3,20,921/- i.e.,38.55%. These Extra Items have been executed in addition to 49 items of the Schedule of Quantities.

Further, the quantities of 41 items of the Schedule of Quantities have been Deviated spending Rs.4,13,680/- i.e, 59.38% of the tendered amount. The quantities of many of the items agreed upon had been deviated upto 1515%, a few of them are as under:-

S.no.	Item No.	Quantity Agreed	Quantity Executed	Deviation in %age
1	III(4/10.32.2)	120 kg	1937.91 kg	1515%
2	II(7/46.A)	5 cum	35.02 cum	600%
3	II(6/66.a)	55 sq.mtr	246.61 sq. mtr	348%
4	II(3/24)	100 kg	437.90 kg	337.9%
5	I(5)	90 m	197.81 m	120%
6	II(2/23.a)	03 nos.	08 nos	166%

In both the Statements (Extra Items Statement and Deviation Statement), in the Remarks columns it has been mentioned that Extra items or Deviations, have been carried out as per the requirement of the Client Department. But the 'Requirement of the Client Department' or the Minutes of the Meeting, were not submitted to the audit.

As per CPWD Manual, No extra items should be executed without the prior concurrence of its necessity by the authority that accorded the technical sanction. The Engineer in charge should anticipate any extra items that may be necessary for the execution of the work and will initiate the case for its approval from the competent authority. Here in this case no prior approval for deviations as well as extra items was obtained.

As

Considering the huge number of Extra Items and the percentage of Deviations in the Quantities of items, re-tendering should have been resorted to.

The stipulated date of completion was 22.07.2007 whereas the job was completed on 24.11.2007. The payment to the contractor was released without levy of compensation. No Justification or Sanction of EOT was produced to the audit.

Although the Work was completed on 24.11.2007, yet the recovery statement and the Test Check statement has been signed by the Executive Engineer on 22.11.2008

Audit Para No. 06 to 9 PARA No. 9 (2008-2010)

Subject: Work Order

During the course of test check, it has been noticed that Work Orders worth Rs. 30,55,053/- were carried out by the Division CBMD-322 during the year 2008-09. As per Delegation of Financial Powers Appendix I(22) a Divisional Engineer can award work order up to Rs. 15,00,000/- only. Justification for incurring expenditure through Work Orders beyond the prescribed limit could not be made available to the audit.

During the period 2009-10, Work Order to the tune of Rs. 24,25,537/- have been awarded. On scrutiny of Work Order file for both the years it has been noticed that in almost every proposal the Sub-Division office itself obtains 03 spot quotations; the quotations are opened in the Sub-Division Office by the Assistant Engineer. Comparative Statement is prepared and the lowest of the three is recommended for the approval of the Executive Engineer. The record does not show as to how those quotations were obtained; whether letters were sent to obtain the quotations or a board of officers visited the market; whether any list of suppliers or service providers has been maintained by the sub division office or the names of the supplier or service provider have been obtained from the DGS&D list. In none of the cases, NIQs have been displayed on the notice board of the Sub-Division/other Divisions. It is worth mentioning here that NIQ should invariably be put on the website.

As per Section 5.1(2) "Preliminaries" - No work should be taken in hand without proper technical sanction except in the case of urgent or emergency work nature of which shall be declared as inescapable by the Chief Engineer. In the case of Works executed through work orders by the Division Office, no such kind of emergency or urgency; was seen.

As per Section 5.4.1, calling of spot quotations should only be resorted to under critical situations such as in the case of Breakdown of essential service and in that case prior approval of the Competent Authority should be obtained. In none of the cases during the audit years, prior approval of the competent authority has been obtained.

Clarification in this regard may be submitted to the audit and excess expenditure of Rs. 15,96,343/- incurred through work orders may be got regularized by the Competent Authority.

Para No. 07 ~~10~~

Para No. 10 (2008-2010)

Purchase of Stationery Items.

During the course of audit of CBM Division-322, it has been noticed that during the year 2009-10, the Division has made the purchases of Stationery items to the tune of Rs. 1,90,053/-. Almost all the stationery purchases have been made through M/s. Neeru Enterprises, Rohini, Delhi. As per schedule I of CPWD Manual on Delegation of Financial Powers, expenditure on purchase of Stationery Items can be incurred to the tune of Rs. 15,000/- p.a. (revised) by the Executive Engineer. Justification for purchasing the stationery beyond the competency of the Divisional Engineer is not available in the records.

As per GFR 2005, all the purchases should be made on comparative rates basis and while obtaining comparative rates it is must to include Kendriya Bhandar, Cooperative Stores Ltd., whereas the Division Office has not obtained the comparative rates in contravention to the provisions of GFR.

It has also been noticed that purchases have been split on many occasions, for example:

Date	Amount (Rs)	Name of Supplier
02-03-2010	9,006	- do -
18-03-2010	9,868	- do -

Splitting up of purchases in order to avoid obtaining the financial sanction is against the provisions of the GFR.

It is worth mentioning here that all the four Sub-Division Offices under Division 322 have been purchasing stationery on regular basis through Hand Receipt whereas as per Appendix-I of the CPWD Manual, Sub-Divisional Officer has not been delegated any financial power to purchase stationery items.

Para No. 08 ~~11~~ Para No. 11 (2008-2010)

Subject: Purchase of Furniture

During the course of Division-322, PWD, GNCT for the year 2008-09 & 2009-10, it has been noticed that the division office has purchased furniture items worth Rs. 48,613/- during the year 2008-09. This purchase was made by calling spot quotations. In contravention to the provisions of the GFR 2005 either the purchase should be made according to GFR 146 i.e. purchasing costing above Rs. 15,000/- and up to Rs. 1,00,000/- may be made on the recommendations duly constituted local purchase committee consisting of 03 members of an

del

(24)

(24)

(TG)

63/C

(59)

The purchase level has decided by the HOD or by adopting GFR 151 according to which purchase of furniture worth Rs. 25,00,000 should be made through Limited Tender Enquiry. As per financial power Rule, Head of Office is empowered to purchase furniture items worth Rs. 15,000/- p.a. and it is mandatory to obtain the approval of the Finance Department for relaxation of the economy base on the purchase of furniture.

Hence the expenditure on the purchase of furniture items is irregular. The same may be not regularized by the Competent Authority and ex post facto approval of the Finance Department for seeking relaxation on the economy basis may kindly be obtained.

ll

(13) 62/c
(58)

**Directorate of Audit
Govt. of NCT of Delhi.**

**Part-II
CURRENT AUDIT REPORT
(01.04.2013 to 31.03.2016)**

(12)
PARA No. 12 (2013-2016)

PARA No. 01

(12)
(Ref. Memo No 2)

Sub:- Undue advantage to contractor.

On scrutiny of the following agreement it has been observed that class 7 of the schedule-F of the NIT provides for gross work to be done for being eligible to interim payment amount. In the following cases this important clause of the NIT has been violated resulting into undue advantage to the contractor. A few instances are as under:-

S.No.	Agrmt no.	Eligible interim payment	Payment made	CV no. and date
1.	88 of 2015-16	6,50,000	5,49,272	75 dated 22.03.2016
2.	13 of 2015-16	9,00,000	7,11,853	Dated 15.02.2016
3.	24 of 2015-16	40,00,000	27,49,050	Dated 13.01.2016
4.	24 of 2015-16	40,00,000	37,98,403	01 Dated 01.03.2016
5.	24 of 2015-16	40,00,000	33,17,937	133 Dated 30.03.2016

Above irregularities be got regularized from the concerned Superintending Engineer under intimation to Audit.

J.

13 13
PARA No. 13 (2013-2016)

12 57 61/c
PARA No. 02
(Ref. Memo No 3)

Sub:- Work order.

During the course of test check for the period 2013-14 to 2015-16 it is seen that work order for the following amount has been issued year wise:-

S.No.	Year	Amount of work order
1.	2013-14	1,33,19,633/-
2.	2014-15	74,02,021/-
3.	2015-16	73,93,224/-

On scrutiny of the work order file for the above three years it has been noticed that in almost every proposal the Assistant Engineer posted at Sub Division itself obtained three spot quotation, the quotations are opened in the Sub Division by the Assistant Engineer, comparative statement is prepared and the lowest of the three is recommended for approval of the competent authority. The record does not show how the quotation were obtained, whether letters were sent to the agencies or a committee of the officers visited the market, whether any list of supplier or service provider has been maintained by the Sub Division.

In almost all the cases NIQ has not been displayed on the notice board of the Sub Division and Division. It is worth mentioning that NIQ should invariably be put on the web site of the Govt. as per section 5.1.(2) of the CPWD Work Manual – "no work should be taken in hand without proper technical sanction except in case of urgent or emergent nature of work". In the case of the work executed through work order by the Division office no such kind of emergency or urgency was seen. In almost all the cases 4-5 days gap between the proposal and issuance of work order, in such a situation NIQ can easily be uploaded on the website. Moreover, the similar work called through competitive E-Tenders attract more competitive rates.

As per section 5.4.1, calling spot quotation should only be resorted under critical situation such as in the case of breakdown of essential services and in that case prior approval of the authority should be obtained. In none of the above cases prior approval of the competent authority was obtained.

The work order issued within the competency of Executive Engineer be got regularized from the concerned Superintending Engineer and the work order issued within the competency of Superintending Engineer be got regularized from concerned Chief Engineer under intimation to Audit.

de

PARA No. 14 (2013-2016)

PARA No. 03
(Ref. Memo No 10 & 20)

14

14

Inappropriate Estimates.

- 1) Sub:- C/o 4 nos SPS class room and 2 nos Girls toilet block in SKV Roshnara Road Delhi under UEE mission.
Agmt no. 10/EE/CBMD M-322/2015-16.

The above referred work was carried out through open tender and was allotted to Sh. Ashok Gupta. The estimated cost was Rs. 50,05,625/- the lowest tendered was 43.51% below and tendered amount was Rs. 28,27,678/-. In the above referred work agreement contains 66 item. 24 extra item amounting to Rs. 9,67,797/- were executed and deviation to the tune of Rs. 5,41,799/- were executed.

- 2) Sub:- Renovation of Toilet block at Police Station, Sarai Rohilla, Delhi.
Agmt. 13/EE/CBMD M-322/2015-16.

The above referred work was carried out through open tender and was allotted to Sh. Rohit Kumar. The estimated cost was Rs. 24,36,453/- the lowest tendered was 29.99% below and tendered amount was Rs. 17,05,761/-. In the above referred work agreement contains 43 items and 32 extra items amounting to Rs. 3,94,467/- were executed and deviation to the tune of Rs. 2,51,667/- were carried out.

In extra item and deviation statement in remark column it has been remarked that the item is executed at the request of the client department or the item is not in agreement but is required at site, but the requirement of the client department or a written request from the client department is not shown to the Audit. As per CPWD work manual no extra item should be executed without the prior concurrence of its necessity by the authority that accorded the technical sanction. The Engineer-in-charge should anticipate the extra item that may be necessary for the execution of the work and will initiate the case for its approval from the competent authority. In the above work no prior approval for deviation as well as extra item was obtained. Considering the huge numbers of extra items and percentage of deviation in the quantities of items NIT is required to be revised so, that the work should be executed at competitive rates.

Both the above works contains items and guarantee bond as annexure B, C and D for water proofing, aluminum work and external painting work for external wall surface. As per addition condition of the agreement to keep a safe guard against these condition in additional to other recoveries mentioned in the tendered document elsewhere an additional total some equal to 5% of the gross value of the work done of the above item as 5 year guarantee money shall also be recovered starting from 1st running bill and shall be kept withheld out of sum payable to the contractor and shall be released at the end of 5 years after maintenance period prescribed in the contract subject to satisfactory performance of all system. This important condition of the agreement is not found fulfilled.

In the final bill it has been certified the concerned AE that water has been arranged by the contractor but no challan or test report in support of having arranged the water by the contractor found in the bill.

Ac

60/C
11
56

59/c (10) (55)

3) Sub:- EOR to GGSS School, Tulsi nagar, Delhi during 2013-14. Providing Kota stone flooring, change of door/window, tile work on floor/ wall, external grid walls concertina coil fancing, water proofing treatment of the roof and development of ground.
Agreement no 28/EE/CBMD M-322/2013-14.

The above referred work was awarded to Sh. Kamal Singh at the tendered cost of Rs. 1,38,33,861/- against the estimated cost of Rs. 2,12,46,907/- i.e. below 34.89% the estimated cost. The agmt. contains 41 items to be executed. On scrutiny of the final bill it has been noticed that in addition to 41 item of the agmt. 66 extra item amounting to Rs. 40,27,144/- were executed citing various reasons. It clearly shows that the estimate were prepared in a causal manner without considering the site condition and thus far from realistic. Had the estimate been prepared in a professional manner considering the site condition the extra item could have been avoided or executed at much competitive rates of the tender. Where as the extra item has been executed @ DSR 2012 + cost index @ 14.09%. An amount of Rs. 19028/- has been withheld for water proofing treatment but the guarantee bond provided in the agmt has not been obtained for the contractor. (CV 39 dated 19.04.2016).

4) Sub:- EOR to RPBV, Nai Basti, kishan Ganj. Delhi (SH:- Development of ground, MP Hall, Toilet block, corridors, covering shed for parking lot, and fencing for boundary wall etc.
Agreement no 27/EE/CBMD M-322/2013-14.

The above referred work was awarded to Sh. Kamal Singh at the tender cost of Rs. 1,39,42,646/- against the estimated cost of Rs. 2,40,39,044/- i.e. below 42% of the estimated cost. The agmt. contains 73 items to be executed. On scrutiny of the final bill is has been noticed that in addition to 73 item of the agmt. 50 extra item amounting to Rs. 40,51,799/- were executed citing various reasons. It clearly shows that the estimates were prepared in a causal manner without considering the site condition and thus far from realistic. Had the estimate been prepared in a professional manner considering the site condition the extra item could have been avoided or executed at much competitive rates of the tender. Whereas the extra item has been executed @ DSR 2012 + cost index @ 14.09%. (CV no. 12 dated 05.09.2016)

5) Sub:- EOR to SKV Shastri Nagar, Delhi. (SH:- Repair of Boundary wall providing and fixing concertina coil, fencing).
Agreement No 22/EE/PWD M-322/2012-13.

The above referred work was awarded to Sh. Parveen Kumar at the tendered cost of Rs. 2,81,858/- against the estimated cost of Rs. 3,75,310/- i.e. below 24.90% the estimated cost. The agmt. contains 14 items to be executed. On scrutiny of the final bill it has been noticed that in addition to 14 item of the agmt. 8 extra item amounting to Rs. 1,65,811/- were executed citing various reasons. It clearly shows that the estimate was prepared in a causal manner without considering the site condition and thus far from realistic. Had the estimate been prepared in a professional manner considering the site condition the extra item could have been avoided or executed at much competitive rate of the tender. Whereas the extra item has been executed @ DSR 2012 + cost index @ 14.09%. An amount of Rs. 19028/- has been withheld for water proofing treatment but the guarantee bond provided in the agmt has not been obtained for the contractor. (CV 70 dated 29.05.2013.)

The above irregularities be got regularized from the concerned Superintending Engineer under intimation to Audit.

[Handwritten signature]

PARA No. 15 (2013-2016)

PARA NO. 04

(Ref. Memo No. 12 & 14)

Sub.: Expenditure on the work had been done more than the limit prescribed in CPWD manual clause 2.3.5.

1. C/o 20 nos SPS class room including 1 toilet at GSS Inderlok (ID-1208090), Delhi after dismantling the old one.

Agency name:- Ms/ Kamal Singh

Agmt no. :- 25/EE/CBMD M-322/2012-13

CB No.:- 39 dated 18.03.2014

After scrutiny of the agreement and relevant record of the concerned agreement it has been found that the work were awarded to the firm of the cost for Rs, 1,39,23,534/- against the Administrative approval and expenditure sanction of Rs. 1,77,79,723/- total work done for Rs, 2,03,91,865/-.

The deviation which is within the competency of Superintending Engineer is not approved by the then SE and not available in the file. The division is advised to take revise Administrative Approval for the work from the concerned competent authority along with the approval of the deviation from the Superintending Engineer.

2. EOR to GBSSS Roshanara Road Delhi providing and fixing concertina coil fencing, grit wash, water proofing treatment at Roof,

Agency name:- Ms/ Kamal Singh

Agmt no. :- 14/EE/CBMD M-322/2013-14

CV No.:- 98 dated 27.02.2014

After scrutiny of the agreement and relevant record of the concerned agreement it has been found that the work were awarded to the firm of the cost for Rs, 16,61,930/- against the Administrative approval and expenditure sanction of Rs. 22,93,465/- total work done for Rs, 26,83,093/-. It is not explained why the work got executed and payment made beyond AA/VES limit as given in CPWD manual.

As per CPWD work manual clause 2.3.5, 10% exceed the Administrative Approval is to be allowed in the above case the expenditure is made more than the amount prescribed in CPWD work manual and revised Administrative Approval is required from the competent authority in this regard.

The division should obtain revise Administrative Approval for the work from the concerned competent authority under intimation to audit.

As

16
PARA No. 16 (2013-2016)

PARA-05

(Ref. Memo No. 15)

Sub:- Misutilization of Imprest amount

As per CPWD work manual imprest issued to sub Division to meet out the day to day petty expenditure of the Sub Division to look after the maintenance of Govt. buildings.

On scrutiny of the imprest cash book for the month of March 2016, it is found that Two batteries were procured by the Assistant Engineer on 21.03.2016 and 28.03.2016 respectively at the cost of Rs.9,919/- each and payment of the same is as adjusted vide voucher no. 115 and 128 which is against the purpose of the imprest.

Above irregularities be got regularized from the competent authority under intimation to audit.

PARA NO. 06

(Ref. Memo No. 16,17 & 18)

Sub: Hiring of Services

On scrutiny of voucher for the month of March, 2016 following contingency voucher are found for hiring of computers operators etc. :-

Taken as a fresh in current Audit Report
12/12/2019

S.no.	Name of Firm	Voucher no.	Amount(In Rs.)	Remarks
1.	Parveen Kumar	86	10000	Computer Operator
2.	Parveen Kumar	87	10000	Computer operator
3.	Parveen Kumar	88	9000	Attendant
4.	Parveen Kumar	89	9000	Attendant
5.	Raman Kumar	115	13000	Computer operator
6.	Raman Kumar	116	13000	Computer operator
7.	Raman Kumar	117	10500	Attendant cum Messenger
8.	Raman Kumar	118	13000	Attendant cum Messenger
9.	Raman Kumar	119	16000	Computer operator
10.	Raman Kumar	120	15000	Computer operator
GRAND TOTAL:-			1,18,500	

At the time of scrutiny it is found that payments were made to contractor for hiring of Computers operator, attendant and Messenger without following the guidelines of contractual appointments. Record also not revealed that the officials were engaged against vacant post and with prior approval of the competent authority following the due procedures. The rates of similar activities were made at different rates. It is revealed from the vouchers of March 2016 that numerous payments were made to different contractor for hiring computer operator, attendant cum messenger without observing the required codal formalities.

Above irregularities be got regularized from the competent authority under intimation to audit.

cc

PARA No. 17 (2013-2016)

PARA NO. 7

(Ref. Memo No. 13)

Sub:- Stationery Purchases

On scrutiny of the bills for the month of March 2014, it is found that frequent purchases of stationary items were made without following the purchase procedure and codal formalities as laid down under rule 145 and 146 of GFR i.e. purchase of Goods upto the value of 15000/- on each occasion requires the certificate to be recorded by the competent authority to the effect that Goods purchased are of requisite quality and specification and have been purchased from a reliable supplier at a reasonable price and Goods costing above Rs. 15000/- and upto Rs.100000/- on each occasion may be made on the recommendations of the duly constituted local purchase committee consisting of three members of an appropriate level as decided by the HOD, to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier before recommending the placement of purchase order the committee will survey the market and record a certificate in this regard and rule 148 of GFR provides that demand for goods should not be divided into small quantities to make piece meal purchases to avoid the necessity of obtaining the sanction of higher Authority required with reference to the estimated value of the total demand. In the following purchases the above noted mandatory provisions have been violated :-

<u>S. No.</u>	<u>Voucher</u>	<u>Amount</u>	<u>Name of Agency</u>
1.	62	92,893/-	Kendriya Bhandar
2.	79	24,759/-	Mukesh Enterprises
3.	80	40,722/-	Mukesh Enterprises
4.	81	14,828/-	M.K. Enterprises
5.	82	14,805/-	M.K. Enterprises
6.	100	99,716/-	Kendriya Bhandar
7.	101	1,06,425	Kendriya Bhandar
8.	102	27,213/-	Kendriya Bhandar
9.	103	62,428/-	Kendriya Bhandar

The irregular purchases be got regularized from the competent authority under intimation to audit.

be

4/1c

51

18

18

PART -II
CURRENT AUDIT REPORT
(2016-17 to 2018-19)

PARA No. 01
(Audit Memo No. 01 Dated: 02.12.2019)

Subject: - **Heavy outstanding balances under deposits.**

During test check of monthly account of Ex. Engineer, (C) North bldg. PWD Building Mainenance, M-322, Below ISBT Flyover, Ring Road, Delhi for the month of March, 2019, it was observed that an amount of Rs. 14.18 Crore was lying outstanding under the head

“Public Works Deposits” as detailed below:

Classes of deposits	Amount as on 31.03.2019
Civil Deposits - Security Deposits (Part II)	10382344
Civil Deposits - Public Work Deposits (Part III)	115927348
Civil Deposits - Other Deposits (Pat-V)	15570774
Total outstanding as on 31.03.2019	141880466

Heavy accumulation under Part-II of Rs. 1.03 Crore was indicative of non review of Deposit Register at Divisional Level from time to time. This should now be reviewed and all deposits more than three years old where refund is due be credited to Revenue.

Accumulation of Rs. 11.59 Crore under Part-III was due to non execution of work against deposits. Details of deposits lying outstanding with the Department, Amount received, amount spend were not made available & thus it could not be verified how long the deposits were outstanding and which Department were involved. Deposit under Part V has accumulated due to withheld amount from contractor's bill on account of non-sanction of EOT cases, testing defects, pending works etc.

Accumulation of Rs. 14.18 Crore was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

Efforts should be made to adjust the outstanding balances and result thereon may be intimated to audit.

✓

[Handwritten signature]

Subject:- **Recovery of Rs. 3465/- on account of Short deduction of License Fee.**

The rates of license fee and water charges for various types of the Govt. of NCT of Delhi Residential (General Proof) Accommodation have been revised w.e.f 01.07.2017 vide order No F4(1)/Misc/PWD& H/A-II/2004/P.F /10039-51 dated 16/07/2018 issued by Deputy Secretary (PWD)/Policy , Public Works Department GNCT of Delhi Sectt. New Delhi.

During test check of the Pay Bill Register in r/o EE(C), North Bldg., M-322 for the period 2016-2019 it has been observed that the division has not revised the License Fee in respect of government accommodation allotted to the staff. Hence there is a short deduction of License Fee of Rs. 3465/-

The details of recovery to be made from the officials are given as under:-

S. N.	Name & Design. Sh./Smt.	Address of Govt. Qtr.	Lic.Fee deducted	Lic. Fee to be deducted	Period/ Difference	No. of months	Differe nce	Amt. to be recover ed
1.	ShivSingh, Beldar	1422, Type-II, Gulabi Bagh, Delhi	245	310	07/17 to 07/18	13	65	845
2.	Vinay Prakash, Beldar	E-13, Gulabi Bagh	135	150	07/17 to 09/18	15	15	225
3.	Davinder Singh, Beldar	Sindhora Kalan	245	310	07/17 to 07/18	13	65	845
4.	Phool Singh, Beldar	A-6, Sindhora Kalan	135	150	07/17 to 09/18	15	15	225
5.	Dinesh Chand, Beldar	47, Type-I, Gulabi Bagh	135	150	07/17 to 09/18	15	15	225
6.	Satpal, Sewerman	70, Type-I, Gulabi Bagh	135	150	07/17 to 09/18	15	15	225
7.	Shiv Kumar, Beldar	A-4, Type-I, Sindhora Kalan	135	150	08/18 to 09/18	02	15	30
8.	Karan Singh, Beldar	C-82, Sindhora Kalan	245	310	07/17 to 07/18	13	65	845
TOTAL								3465/-

Hence, recovery of Rs. 3465/- may be made from the above officials after due verification of facts and figures under intimation to audit. Similar cases may also be reviewed on the basis of above observations.

18
20

49

(Audit Memo No. 04 Dated: 02.12.2019)

Subject: - Time barred cheques amounting to Rs. 1,88,500/-

As per rule 47(2) of (R & P) Rules, 1983 if a cheque remained unpaid for any cause, six months after its issue and not surrendered for renewal should be cancelled in the manner indicated in clause III of sub-rule (1) with the difference that no acknowledgement of the stop order may be insisted from the bank. Its amount should also be written back in the accounts.

During the test check of CPWA-51, schedule of monthly settlement with treasuries (Part-II cheque issued and paid/Details of difference) it has been noticed that the following cheques amounting to Rs.1,88,500/- which were issued by the division have not been encashed till date and thus become time barred:-

S.No.	Cheque No.	Date of issue	Amount (in Rs.)
1.	C-259740	10.08.2009	6717
2.	C-259749	27.10.2009	52376
3.	A932235	04.12.2009	489
4.	A932595	29.06.2011	7116
5.	C-477375	22.01.2015	121802
TOTAL			1,88,500/-

Efforts should be made to settle the time barred cheques and result thereon may be intimated to audit.

✓

[Handwritten signature]

Subject: - Non revalidation of FDR/Bank Guarantees

During the course of audit of Valuable Register maintained in PWD Division, M-322, it has been observed that the validity of a number of FDR/Bank Guarantees, submitted by contractors, has already been expired and the Division has not made any efforts to get these FDR/Bank Guarantee revalidated as per detail given here under. Similar types of other cases may also be reviewed and actions may be taken either to revalidate this FDR/PG or refund them to the concerned firms if the purpose of holding this FDRs/PG has been fulfilled.

S. No	Page No. of EMD register	Sl. No of EMD Register	Name of agency M/s.	Details of EMD FDR/BG	Amount of EMD FDR/BG	Date of expiry of validity of FDR/BG
1.	50	963	Lokesh Kumar	443579dt.03.09.15(Canara Bank)	30000	03.09.16
2.	50	964	KamalSingh	443566 dt.03.09.15 (CB)	30000	03.09.16
3.	51	965	KamalSingh	443570dt.03.09.15(CB)	20000	03.09.16
4.	51	966	KamalSingh	443567dt.03.09.15(CB)	50000	03.09.16
5.	51	967	KamalSingh	443569dt.03.09.15(CB)	50000	03.09.16
6.	51	968	KamalSingh	443565dt.03.09.15(CB)	60000	03.09.16
7.	52	969	KamalSingh	443577dt.03.09.15(CB)	60000	03.09.16
8.	52	970	KamalSingh	443575dt.03.09.15(CB)	30000	03.09.16
9.	52	971	KamalSingh	443576dt.03.09.15(CB)	30000	03.09.16
10.	52	972	KamalSingh	443573dt.03.09.15(CB)	50000	03.09.16
11.	53	973	KamalSingh	443574dt.03.09.15(CB)	100000	03.09.16
12.	53	974	KamalSingh	443568dt.03.09.15(CB)	10000	03.09.16
13.	61	1005	Mohd.Arif	864284 dt.20.01.16(Syndicate Bank)	18100	20.01.17
14	68	1029	Pankaj Gureja	017750 dt.04.05.16(CB)	15330	04.11.16
15.	81	1080	Mohd.Arif	865556 dt.05.07.16 (Syndicate Bank)	30000	05.08.17
16.	89	1112	Hanuman Prasad	389376 dt.07.09.16(CBI)	703708	07.03.17
17.	90	1117	Rajan Gupta	054327 dt.20.09.16(Vijaya Bank)	25000	20.09.17
18	94	1132	Manoj Kumar	7302818260 dt.26.09.16(SBI)	10000	26.09.17
19	8	1178	RangLalSingh	757544 dt.18.02.17(Allahabad Bank)	12000	18.02.18
20	10	1185	Zahid Hussain	641363dt.14.03.17(Syndicate)	30000	14.05.18
21	20	1222	Vinod Bhardwaj	82382895 dt.13.07.17(IDBI)	42431	02.08.18
22	27	1253	Immage Communication System	153800PU00044712 dt.20.09.17(PNB)	66000	20.03.18
23	28	1254	New Bharat Const.Co.	0100388dt.25.09.17(OBC)	640000	25.09.18
24	28	1255	Immage Communication System	37197170235dt.27.09.17(SBI)	305000	27.03.18

✓

41/c

47

25	28	1256	Mitushi Elec. Components	465628dt.07.09.17 (UCO)	8500	07.09.18
26	29	1260	Immage Communication System	89980788559 dt.27.09.17(SBI)	225000	27.03.19
27	30	1262	Shanti Corpn.Ltd.	12711505 dt.03.10.17(ICICI)	292547	05.05.18
28	31	1266	Laxman	14530400034419dt.04.10.17 (Federal Bank)	100000	04.10.18
29	32	1271	Mohd.Shah Nawaz	0425438dt.08.11.17(OBC)	16500	08.05.18
30	33	1274	Mohd.Arif	199634dt.10.11.17(Syndicate)	36000	10.05.18
31	35	1280	RajAssociates	429122630959 dt.07.12.17(Axis Bank)	156000	07.12.18
32	35	1281	RajAssociates	429122630960dt.07.12.17(Axis Bank)	107000	07.12.18
33	37	1286	Vishal Tent & decorators	830955dt.28.12.17(South India Bank)	18000	28.06.19

Action may be taken either to revalidate these FDR/PG or refund them to the concerned firms if the purpose of holding these FDR/PG has been fulfilled or it is therefore suggested that year-wise details of the FDRs be ascertained and unclaimed FDRs for more than 3 years credited to Govt. revenue as per provision and similar types of other cases may also be reviewed under intimation to Audit.

PARA NO.05

(Audit Memo. No. 06 Dated: - 03.12.2019)

40/C

46

Subject:- Recovery of Rs.243326/- on account of loss of discount due to awarding contract to private agency instead of Shabdardh, DIP, GNCTD.

As per Dte. Of Information & Publicity, Govt. of NCT of Delhi, circular No.F.4 (656)/DIP/FP/45805-12 dt.15.03.2015 making reference to their circular No.F.16/32/Advt./DIP/2009-10/1853 dt.03.07.2013, before release of any advertisement, the department has to invite creative from all the empanelled agencies and the best creative is to be selected.

As per the order of Department of Information & Publicity, Government of NCT of Delhi, the DIP, Government of NCT of Delhi has registered a Society titled Shabdardh and since 12/08/2015 Shabdardh has started releasing day to day tenders/notices published by various departments/autonomous bodies of GNCT of Delhi. The payment for these tenders/notices of various departments being released through Shabdardh since 12.08.2015 would be directly made from DIP budget through Shabdardh on the basis of requisition for releasing tenders/notices given by different departments vide letter No.F.44(3)/2015-16/DIP/Advt/2015-16/14-18 dated 28.10.2015. During the test audit of Office of the Executive Engineer (C), North Bldg.m-322, it has been observed that the work of publishing of advertisement in the leading newspaper was given directly to the firms at DAVP rates which is irregular. A Detail of the same is as under: -

S.No	Name of Agency/Bill No. & Date	Voucher No. & Date	Bill amount (including GST) (in Rs.)	Discount @ 15 % as per DAVP contract	Diff. of GST after discount in Rs.	Total loss (5+6)	Remarks GST@5% (CGST@2.5%+ SGST@2.5%)
1	2	3	4	5	6	7	8
1.	Paromita Advt./A/002 /2016/ 02.04.16	33/ 08.04.16	37421 (36624.56 +GST 796.58)	5494 (36625 @15%)	121	5615	Gross amt. 36625-5494 =31131 ST charged =797/- After discount ST comes @2.17%= 676/- difference=121
2.	Paromita Advt./A029/ 2016/ 18.04.16	82/ 28.04.16	85534 (83713.28+ GST 1820.76)	12557 (83713 @15%)	277	12834	Gross amt.83713-12557 =71156 ST charged=1821/- After discount ST comes @2.17%=1544/- Difference=277
3.	Paromita Advt./034./ 2016 20.04.16	83/ 28.04.16	96226 (94177.44+ GST 2048.35)	14127 (94177 @ 15%)	311	14438	Gross amt. 94177-14127= 80050 ST charged =2048/- After discount ST comes @2.17%= 1737/- difference=311

39/c
45

4.	Paromita Advt./051 /2016 27.04.16	84/ 28.04.16	48113 (47089+GS T 1024)	7063 (47089 @15%)	155	7218	Gross amt. 47089-7063 =40026 ST charged=1024/- After discount ST comes@ 2.17%=869/- Difference=155
5.	Paromita Advt./098/ 2016/ 09.05.2016	58/ 12.05.16	85534 (83713+ GST1821)	12557 (83713 @15%)	277	12834	Gross amt. 83713-12557 =71156 ST charged=1821/- After discount ST comes@2.17%=1544 Difference=277
6.	Paromita Advt./ 0105/ 2016/ 10.05.2016	59/ 12.05.16	85534 (83713+ GST1821)	12557 (83713 @15%)	277	12834	Gross amt. 83713-12557 =71156 ST charged=1821/- After discount ST comes@2.17%=1544 Difference=277
7.	Paromita Advt./ 0106/ 2016/ 12.05.2016	60/ 12.05.16	85534 (83713+ GST1821)	12557 (83713 @15%)	277	12834	Gross amt. 83713-12557 =71156 ST charged=1821/- After discount ST comes@2.17%=1544 Difference=277
8.	Paromita Advt./ 0113/ 2016/ 12.05.2016	61/ 12.05.20 16	64151 (62785+ GST1366)	9418 (62785 @15%)	208	9626	Gross amt. 62785-9418 =53367 ST charged=1366/- After discount ST comes@2.17%=1158 Difference=208
9.	Paromita Advt./ 0122/ 2016/ 14.05.2016	113/ 27.05.16	64151 (62785+ GST1366)	9418 (62785 @15%)	208	9626	Gross amt. 62785-9418 =53367 ST charged=1366/- After discount ST comes@2.17%=1158 Difference=208
10.	Paromita Advt./ 0168/ 2016/ 25.05.2016	114/ 27.05.16	45110 (44151+960)	6623 (44151 @15%)	146	6769	Gross amt. 44151-6623 =37528 ST charged=960/- After discount ST comes@2.17%=814 Difference=146
11.	Paromita Advt./ 0171/ 2016/ 26.05.2016	115/ 27.05.16	64151 (62785+ GST1366)	9418 (62785 @15%)	208	9626	Gross amt. 62785-9418 =53367 ST charged=1366/- After discount ST comes@2.17%=1158 Difference=208
12.	Paromita Advt./ 0236/ 2016/ 14.06.2016	99/ 21.06.16	85597 (83713+ GST1884)	12557 (83713 @15%)	55	12612	Gross amt. 83713-12557 =71156 ST charged=1884/- After discount ST comes@2.17%=1829 Difference=55

31/c
 49

13.2	Paromita Advt./ 0239/ 2016/ 15.06.2016	100/ 21.06.16	85597 (83713+ GST1884)	12557 (83713 @15%)	55	12612	Gross amt. 83713-12557 =71156 ST charged=1884/- After discount <u>STcomes@2.17%=1829</u> Difference=55
14	Paromita Advt./ 0179/ 2016/ 27.05.2016	45/ 07.06.16	64151 (62785+ GST1366)	9418 (62785 @15%)	208	9626	Gross amt. 62785-9418 =53367 ST charged=1366/- After discount <u>STcomes@2.17%=1158</u> Difference=208
15	Paromita Advt./ 0212/ 2016/ 03.06.2016	46/ 07.06.16	64198 (62785+ GST 1413)	9418 (62785 @15%)	212	9630	Gross amt. 62785-9418 =53367 ST charged=1413 After discount <u>STcomes@2.25%=1201</u> Difference=212
16	Paromita Advt./ 0342/ 2016/ 13.07.2016	67/ 21.07.16	56173 (54937+GS T1236)	8241 (54937 @15%)	186	8427	Gross amt. 54937-8241 =46696 ST charged=1236 After discount <u>STcomes@2.25%=1050</u> Difference=186
17	Paromita Advt./ 0333/ 2016/ 09.07.2016	42/ 12.07.16	85597 (83713+ GST1884)	12557 (83713 @15%)	283	12840	Gross amt. 83713-12557 =71156 ST charged=1884/- After discount <u>STcomes@2.25%=1829</u> Difference=283
18	Paromita Advt./ 0309/ 2016/ 30.06.2016	11/ 05.07.16	85597 (83713+ GST1884)	12557 (83713 @15%)	283	12840	Gross amt. 83713-12557 =71156 ST charged=1884/- After discount <u>STcomes@2.25%=1601</u> Difference=283
19	Paromita Advt./ 0293/ 2016/ 27.06.2016	134/ 28.06.16	74897 (73249+GS T1648)	10987 (73249 @15%)	247	11234	Gross amt. 73249- 10987=62262 ST charged=1648/- After discount <u>STcomes@2.25%=1401</u> Difference=247
20	Paromita Advt./ 0249/ 2016/ 17.06.2016	101/ 21.06.16	48148 (47089+GS T1059)	7063 (47089@ 15%)	158	7221	Gross amt. 47089-7063=40026 ST charged=1059/- After discount <u>STcomes@2.25%=901</u> Difference=158
21	Paromita Advt./ 0255/ 2016/ 20.06.2016	102/ 21.6.16	85597 (83713+ GST1884)	12557 (83713 @15%)	283	12840	Gross amt. 83713-12557 =71156 ST charged=1884/- After discount <u>STcomes@2.25%=1601</u> Difference=55

✓

37/c

22	Paromita Advt./ 529/ 2017/ 13.09.2017	83/ 20.9.17	74260(7072 4+GST3536)	10609 (74260 @15%)	353	10962	Gross amt. 74260-10609 =63651 GST charged=3536/- After discount <u>GST comes @5%=3183</u> Difference=353
23	Paromita Advt./ 534/ 2017/ 16.09.2017	84/ 20.9.17	53043(5051 7+GST2526)	7956 (53043 @15%)	272	8228	Gross amt. 53043-7956 =45087 GST charged=2526/- After discount <u>GST comes @5%=2254</u> Difference=272
TOTAL						243326	

As per O.M.No. F.16(203)/DIP/Advt/2015-16 /906-913 dated 08.03.2016 it is clearly mentioned that not to make any payment on account of creative display advertisement, tenders and notices published through, Shabdarth in future as all print from Shabdarth shall henceforth be paid from DIP funds. Accordingly from next year the department may not keep budget for advertisement as the same shall be taken care of from DIP budget with the approval of Hon'ble Deputy Chief Minister.

As per the circular No.F.16(32)/Advt/DIP/2009-10 dated 02.06.2016 and subsequent letter dated 01.07.16, it is clearly mentioned that the estimated cost of each advertisement with the size to be published may be worked out and included in the proposal for administrative approval as per the SOP. It has been observed that the division is not following the procedure prescribed in the SOP.

In view of the above, the audit is of the view that by giving the work directly to the agency, Civil Division, North Bldg. M-322 has incurred a loss of 15% which was the income of the Shabdarth, an autonomous body of the GNCT Delhi.

HOO may recover the excess payment amounting to **Rs.243326/-** from the agency after due verification of facts and figures under intimation to audit. Similar cases may also be reviewed on the basis of above observations.

Sub.: Irregular Contingent Expenditure made by the Division and charged to work .

As per Finance (Infrastructure) Department, GNCT of Delhi's order No.F1(9)/2015-16/Fin.EXP.4/Infra/6277-6416 dated 22.12.2015 'the provision of contingencies is meant for unforeseeable and unidentifiable items which cannot be included/anticipated while preparing estimates for the work/project and personal claims on any account including conveyance, office contingencies etc. shall not be charged on works.

On the scrutiny of the record provided by the division, it is observed that during 2016-2019, the expenditure has been incurred through Hand receipts, Permanent Imprest and bills in r/o office stationery of division, circle and zonal office, hiring of vehicle, photocopy charges, charges for Income Tax return filing charges, conveyance charges etc. On the scrutiny of paid vouchers, it has further been observed that various kinds of expenditure had been incurred in r/o the service provided in the Chief Office which has been charged to the work of the division.

S.NO.	CV No. and date	Item	Name of work	Firm M/S.	Amount (in Rs.)
1.	17/08.04.2016	Repair & Maintenance of Vehicle No.DL8CP 0333	A/R & M/O residential qtr from 1577 to 2143 at Sindhora Khurd, Gulabi Bagh	J.S. Automobiles	12500
2.	18/08.04.2016	Repair & Maintenance of Vehicle No.DL8CP 0333	A/R & M/O residential qtr from 1577 to 2143 at Sindhora Khurd, Gulabi Bagh	Ashok Motors	6834
3.	118/27.05.2016	Purchase of tonner	A/R & M/o to residential qtr at Sindhora Khurd, Gulabi Bagh	S.S. ENTERPRISES	15288
4.	6/2.6.2016	Repair & Maintenance of Vehicle No.DL8CP 0333	A/R & M/O residential qtr from 1577 to 2143 at Sindhora Khurd, Gulabi Bagh	Ashok Motors	16323
5.	8/2.06.2016	Repair & maintenance of Vehicle No.DL8CA-8601	A/R & M/o to works-2059	PRGATI	15783
6.	11/2.6.2016	Purchase of Washing Soap, towel, glass tumbler etc.	A/R & M/o children home I&II at Alipur	Kendriya Bhandar	12702
7.	12/02.06.2016	Purchase of Washing Soap, towel, glass tumbler etc	A/R & M/o to Bagger home	Kendriya Bhandar	7248
8.	23/09.06.2016	Purchase of towel & soap	A/R & M/o to residential building. DA flats Model Town	Kendriya Bhandar	19812

9. ~	103/21.06.2016	Purchase stationery of	A/R & M/o to residential qtr 1 to 856 Gulabi Bagh	Batra Corporation Sales	11126
10.	105/21.06.2016	Purchase stationery of	A/R & M/o to residential qtr at Gulabi Bagh	Batra Corporation Sales	5543
11.	104/21.06.2016	Purchase stationery of	A/R & M/o to residential qtr at Sindhora Khurd, Gulabi Bagh	Batra Corporation Sales	8831
12.	22/20.12.2016	Monthly rent of services	A/R & M/o to various bldg	Airtel	700
13.	117/21.03.2017	Purchase stationery of	A/R & M/o to residential qtr at Gulabi Bagh	Batra Corporation Sales	14452
14.	81/20.09.2017	Procurement of fuel for vehicle no. DL8CP 0333	A/R & M/o to residential qtrs DA flats Model Town	PRGATI	17213
15.	24/08.09.2017	Purchase equipment of	A/R & M/o to residential qtr at Sindhora Khurd, Gulabi Bagh	INFOTECH Pvt. Ltd.	16520
16.	21/9.08.2017	Photocopy bill	A/R & M/o to various bldg	Batra printographics	15000
17.	22/9.08.2017	Photocopy bill	A/R & M/o to various bldg	Batra printographics	15000
18.	23/9.08.17	Photocopy bill	A/R & M/o to various bldg	Batra printographics	15000
19.	6/01.09.2017	Repairing of RO system	A/R & M/o to various bldg	S.S.ENTERPRISES	7200
20.	102/26.3.2019	Repair of Computer items	A/R & M/o to DA flats Model Town	S.S.ENTERPRISES	40886
21.	103/26/03/2019	Purchase of computer items	A/R & M/O residential qtr from 1577 to 2143 at Gulabi Bagh	P.S.ENTERPRISES	7000
22.	104/26.03.2019	Purchase of computer items	A/R & M/o Residential Building DA flats Model Town Delhi	S.S.ENTERPRISES	11700
23.	119/28.03.2019	Purchase of Washing Soap, towel, glass tumbler etc	A/R & M/O residential Building from at Gulabi Bagh	Zahid Hussain	13432
24	7/6.3.2018	Purchase stationery of	A/R & M/o Residential Building DA flats Model Town Delhi	Batra Corporation Sales	17400
25.	101/26.03.2018	Computer items/tonner	A/R & M/o Residential Building DA flats Model Town Delhi	P.S. ENTERPRISES	6000

✓

f

26	102/26.03.2018	Replacement of Computer items	A/R & residential from Bagh	& M/O Building at Gulabi	S.S.ENTERPRISES	14750
TOTAL						344243

3410
40

The expenditure incurred Rs.3, 43,243/- for the period 2016-19 has been charged to work which is irregular, the division may regularize expenditure from the Finance Department and other similar cases may also review under intimation to audit

✓

J

PARA NO. 07

(Audit Memo No. 10 Dated :09.12.2019)

Subject: -Irregular expenditure on deployment of Contractual staff in division office without approval of Competent Authority.

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

As per Cabinet decision No.2215 dated 29.09.2015 that:-


“the ICSIL should be continued as empanelled agency at the same rate (i.e.10 %) as service charges of ICSIL for Govt. of NCT of Delhi to provide all types of contractual manpower at various levels to the Departments of Govt. of NCT of Delhi as per their requirements.”

The above cabinet decision endorsed by Dy. Commissioner, Industries, DSIIDC vide letter No.FC.1/2015/4155 to 4164 dated 8th December, 2015.

During the test check of Work order register of Division for the year 2016-19 revealed that contractual staffs were deployed in the division in addition to the sanctioned and filled up posts. The details are as under:-

S.No.	Agreement No./Voucher no.	Description	Rate	Amount paid (in Rs.)
01.	CV No. 45 dt.16.04.16 Charge to A/R & M/O residential Qtr from 1577 to 2143 at Sindhora Khurd, Gulabi Bagh, Delhi. Contractor Name: Raman Kumar,B-72,Ashok Vihar, phase-I, Delhi-110052.	Salary of Computer operator	13000/- per month	13000
02.	CV no. 47 dt. 16.04.16 Charge to A/R & M/O Residential Building under sub division M-3223,Sindhora Kalan, Delhi Contractor Name: Raman Kumar B-72,Ashok Vihar, phase-I, Delhi-110052.	Salary of Computer operator	13000/ per month	13000
03.	CV no. 48 dt. 16.04.16 Charge to A/R & M/O Residential Building under sub division M-3223,Sindhora Kalan, Delhi Contractor Name: Raman Kumar B-72,Ashok Vihar, phase-I, Delhi-110052.	Salary of Computer operator	13000/ per month	13000

04	CV no. 97 dt. 30.04.16 Charge to A/R & M/O Residential Building under sub division M-3223, Sindhora Kalan, Delhi Contractor Name: Parveen Kumar, Pocket -1, Sector-24, Rohini, Delhi-110085.	Salary of attendant	9000/- per month	9000
05	CV no. 98 dt. 30.04.16 Charge to A/R & M/O Residential Building under sub division M-3223, Sindhora Kalan, Delhi Contractor Name: Parveen Kumar, Pocket -1, Sector-24, Rohini, Delhi-110085.	Salary of attendant	9000/- per month	9000
06	CV no. 99 dt. 30.04.16 Charge to A/R & M/O Residential Building under sub division M-3223, Sindhora Kalan, Delhi Contractor Name: Parveen Kumar, Pocket -1, Sector-24, Rohini, Delhi-110085.	Salary of Computer operator	12000/- per month	12000
07	CV no. 100 dt. 30.04.16 Charge to A/R & M/O Residential Building under sub division M-3223, Sindhora Kalan, Delhi Contractor Name: Parveen Kumar, Pocket -1, Sector-24, Rohini, Delhi-110085.	Salary of Computer operator	12000/- per month	12000
8	CV no. 101 dt. 30.04.16 Charge to A/R & M/O Residential Building under sub division M-3223, Sindhora Kalan, Delhi Contractor Name: Sudesh Kumar, Delhi-110036.	Salary of Computer operator for 2 months	12000/- per month	24000
9	CV no. 39 dt. 12.05.16 Charge to A/R & M/O Residential Building under sub division M-3221, Gulabi Bagh, Delhi Contractor Name: Raman Kumar, B-72, Ashok Vihar, phase-I, Delhi-110052.	Salary of Computer operator	13000/- per month	13000
10	CV no. 40 dt. 12.05.16 Charge to A/R & M/O Residential Building under sub division M-3223, Sindhora Kalan, Delhi Contractor Name: Raman Kumar, B-72, Ashok Vihar, phase-I, Delhi-110052.	Salary of Computer operator	13000/- per month	13000

31/c


11	CV no. 42dt. 12.05.16 Charge to A/R & M/O Residential Building under sub division M-3222,Sindhora Kalan, Delhi Contractor Name: Raman Kumar, B-72,AshokVihar, phase-I, Delhi-110052.	Salary of Computer operator (Type-A)	16000/- per month	44000
		Salary of Computer operator (Type-B)	15000/- per month	
		Salary of Computer operator (Type-C)	13000/- per month	
12	CV no. 34dt. 21.06.16 Charge to A/R & M/O Residential Building under sub division M-3222,Sindhora Kalan, Delhi Contractor Name: V.K. Choudhary.	Service of Computer operator(6 nos)	11500/- for 6 month =69000+ AddC.E.7.5 %above= 5175/-	74175
13	CV no. 20 dt. 08.09.17 Charge to A/R & M/O Residential Building under sub division M-3222,Sindhora Kalan, Delhi Contractor Name: Raman Kumar, B-72,AshokVihar, phase-I, Delhi-110052.	01 Computer operator(3 Nos.) for One month	17629/- per month	104200
		01 MTS for one month	17629/- per month	
		01 Attendant(Type-A)for one month	14684/- per month	
		01 Senior clerk for one month	19000/- per month	
14.	105/EE/M-322 /16-17 Charge to A/R & M/O Residential Building under sub division M-3222,Sindhora Kalan, Delhi(SH:- Providing service of computer operator and MTS) Contractor name: Rajan Gupta, 2003, GTB Nagar, Kingsway Camp,Delhi-9(As per Agreement Register)	E/C – 1427376/- T- amount- Rs.1331742/- Time 12 months DOS 12.11.2016 DOC 11.11.2017 ADOC 13.10.17	Rs.	1628012
15.	62/EE/M-322/17-18 Charge to A/R & M/O Residential Building Delhi(SH:- Providing service of computer operator, Drivers and MTS under various PWD office's through North Building Division Contractor name: Placement security services, H-24, Raghu Nagar, N.Delhi-45(As per Agreement Register)	E/C – Rs. 1682726/- Tender Amount- Time 04 months DOS 14.10.2017 DOC 13.02.2018 ADOC28.02.18	Rs.1598758/-	1780949

30/c
36

16	98/EE/MBD(M_322)/17-18 Charge to A/R & M/O Residential Building Delhi(SH:- Providing service of computer operator, Ferro Printer, Drivers and MTS under various PWD office's through North Building Division Contractor name: Placement security services, H-24, Raghu Nagar, N.Delhi-45(As per Agreement Register)	E/C – T. Amount- Time 11 months DOS 06.03.2018 DOC 05.01.2019 ADOC31.01.19	Rs. 4397855/- Rs.4136188-	4886084
17.	108/EE/MBD(M_322)/18-19 Charge to A/R & M/O Residential Building Delhi(SH:- Providing service of computer operator, Ferro Printer, security guard, Drivers and MTS under various PWD office's through North Building Division Contractor name: M/s Arengg. Architects and Engineers, Plot no. 1547A, Kh. No. 53/25, Jain Colony, Tirchankar Nagar, Village Karala, Delhi-110031(As per Agreement Register)	E/C – T. amount- Time 04months DOS 01.02.2019 DOC 31.05.2019	Rs.1968522/- Rs.1716551/-	1935052
TOTAL				10583472

The following observations are made in this regard:-

1. No approval or concurrence of AR/Finance Department had been obtained for deployment of such additional personnel. Expenditure incurred on the deployment of private security and outsourced staff unauthorized aggregated to Rs.10583472 /- during the period 2016-19.
2. The entire expenditure incurred on the deployment of contractual staff was charged A/R & M/O to various buildings was irregular as expenditure on deployment of contractual staff cannot be treated as part of annual maintenance work expenditure.

Moreover, the outsource staff deputed at Circle Office & Office of the Chief Engineer (North) PWD, MSO Building, New Delhi and huge expenditure incurred on outsource staff by division ,which is irregular. Both office are separate, the expenditure on this account should have been met from their own budget.

The same objection has been raised by the previous audit vide Para No.6 (Ref. Memo No.16,17 & 18, audit period 2013-2016) for regularization expenditure amounting to Rs.118500/- from A.R. & Finance Department which details as under:-

20/10/19 35

NO.	Name of Firm	VoucherNo.(March 2016)	Amount(in Rs.)	Remarks
1.	Parveen Kumar	86	10000	Computer Operator
2.	Parveen Kumar	87	10000	Computer Operator
3.	Parveen Kumar	88	9000	Attendant
4.	Parveen Kumar	89	9000	Attendant
5.	Raman Kumar	115	13000	Computer Operator
6.	Raman Kumar	116	13000	Computer Operator
7.	Raman Kumar	117	10500	Attendant cum Messenger
8.	Raman Kumar	118	13000	Attendant cum Messenger
9.	Raman Kumar	119	16000	Computer Operator
10.	Raman Kumar	120	15000	Computer Operator

But the Division has not taken any process for regularization. In spite of this, the division has been incurred expenditure amounting to Rs.10583472/- during the audit period 2016-19.

The expenditure incurred Rs.118500/-during the period 2013-16 and Rs.10583472/- for the period 2016-19 has been charged to work which is irregular, the division may regularize expenditure from the A.R. Department and Finance Department on deploying of contractual staff and other similar cases may also review under intimation to audit

✓

Subject:- Unnecessary expenditure of Rs.114.43 lakhs on outsource labourers.

As per Para 21.06 of CPWD Manual (Work Charged Establishment – 2013), the yardsticks for civil categories of work-charged staff specifies that “the work-charged staff is meant for day-to-day maintenance of buildings only”.

During the test check of the records of the division, it was revealed that the Division had awarded so many works for “Supply of labour for day to day maintenance” under its various sub-divisions. The Division had paid Pay and Allowances to its 48 work charged staff. The Division outsourced the labour for day to day maintenance instead of utilizing its work charged staff for this purpose. Awarding of work for supply of labour in the presence of work charged staff was avoidable. Thus, the Division incurred avoidable expenditure of Rs.114.43lakhs for hiring labour only. Some instances are given below:

S.No	Agmt. No.	Name of Contractor: Name of Work	Amount paid (in lakhs)
1.	60	M.H. Builders : A/R & M/O to Residential Buildings under Sub-Division M-3221 during 2016-17 (SH:-Day to day maintenance work)	11.11
2.	119	M/S Pacific Constructions: A/R & M/O to DAflats Model Town, Delhi during 2016-17 (SH:- day to day maintenance work).	3.04
3.	124	Sh.Rajan Gupta: A/R & M/O under Sub-Division M-3221 during 2016-17 (SH:-Day to day maintenance work)	13.22
4.	20	Sh.Vinod Bhardwaj: A/R & M/O to Residential & non-residential buildings (DAflats, Chhatrasal Stadium, PWD office) Buildings under Sub-Division NB-13, Model Town-II, Delhi during 2017-18 (SH:day to day maintenance work)	10.13
5.	49	M/S Menu Construction Co.: A/R & M/O to Residential Buildings under Sub-Division M-3223, Sindhora Kalan, Delhi during 2017-18 (SH:day to day maintenance of various services)	8.26
6.	63	M/s Placement Security services: A/R & M/O to Residential Buildings under Sub-Division M-3221, Gulabi Bagh, Delhi during 2017-18 (SH: day to day maintenance of various services))	16.64
7.	82	Sh. Sudhakar Samal: A/R & M/O to Residential Buildings PCR Colony under sub-division NB-13, Model Town-II, Delhi during 2017-18 (SH:day to day maintenance work)	12.58
8.	51	M/S Satyam Enterprises: A/R & M/O to Residential Buildings under Sub-Division M-3221 Gulabi Bagh, Delhi, during 2018-19 (SH:day to day maintenance work)	33.18
9.	58	Sh. Vinay Babu Sharma: A/R & M/O to non-residential buildings Chhatrasal Stadium, Delhi-09 during 2018-19 (SH:day to day maintenance work)	6.27
TOTAL			114.43

Despite availability of work charged staff outsourcing of work of labour was irregular, hence incurring a total expenditure of Rs.114.43 lakh which is irregular which may be got regularized from the competent authority. Similar cases may also be reviewed on the basis of above observations.

Subject: - Hiring of vehicles through work order during the period 2016-2019.

As per the existing delegation order No.8/3/2010-AC/usfa/41-44, dated 12.03.2015, issued by Finance Department, Administrative Secretaries have full powers to incur expenditure in respect of hiring of vehicles subject to the following conditions:-

- That for each vehicle expenditure should not exceed Rs.35,000/- (Rupees Thirty Five thousand only) per vehicle per month for Non-AC vehicles and Rs.45,000/- (Rupees Forty five thousand only) per vehicle per month for AC vehicles; and
- That prior approval for the number of vehicles to be hired should be obtained from Finance Department at the beginning of financial year.

The existing instructions issued by Government of NCT of Delhi, vide Finance (Budget) Department's order No.F.14(9)/99-Fin.(B), dated May 5, 2000 on the subject prescribe that only the officers who are working in the revised pay structure of PB-4: Rs.37400-67000 + Grade Pay-Rs.10,000/- and above are entitled to staff cars and officers availing the facility of staff car are not entitled to transport allowance.

In case the department wants to hire vehicles for non-entitled officers in view of functional requirements, the department shall seek the prior approval of FD with proper justification. The departments shall ensure that the officers, who are allotted the hired vehicles, do not draw transport allowance.

During the course of audit, it has been observed that Office of the Executive Engineer (C), North Bldg. M-322, Delhi has hired/hiring vehicles for Executive Engineer of the Division without approval of Finance Department, Govt. of NCT of Delhi regarding number of vehicle to be hired by the department which detail as under:-

S. No.	Work Order Number & Name of Work	Contractor Name	Total Tender Cost	Amt. Paid(Rs.)	Remarks
1.	01/EE/M-322/2017-18 dt.06.04.2017 A/R & M/O to residential Building Division during 2017-18 (SH: Providing inspection vehicles for the use in North Building Division) (12months) Rs.35000/-per month	Sh. Lokesh Kumar,02, Pocket-7, Sector-23, Rohini, Delhi-85.	493466/-	492040/-	As per supply/ work order register
2.	01/EE/MBD/PWD/M-322/18-19 A/R & M/O to Non-residential Building under sub-division NB-14, NBD during 2018-19 (SH: Providing inspection vehicles for the use in North Building Division) (6 months) Rs. 35000/- per month	Sh. Parveen Kumar,150, 151, Pocket 1, Sector-24,Rohini, Delhi.	249375/-	234652/-	As per supply/ work order register

26/C

32

The Executive Engineer and Assistant Engineer are working in this division below pay structure of PB-4 i.s.37400-67000 + Grade pay Rs.10,000/-. As per above said order these officers are comes under non-entitlement category. The division has not mentioned in their Notice Inviting Quotation which type of vehicle is required i.e. AC or Non AC for hiring of taxi.

In addition, as per work order the contractor was required to provide and operate vehicle made of Indigo, CS, Hyundai I-20, Swift Desire or higher model manufactured or not earlier than 2014. From the scrutiny of supporting documents attached with the bills, it has been observed that the following discrepancy has not been scrutinized before the release of the payments:-

- 1) The division has not followed provision of GFR-2017 and also GeM process under rule 149 of GFR-2017
- 2) No details of the vehicles along with photocopy of the RC/fitness and permit is not found in the file.
- 3) The GPS device report is not found in the file.
- 4) The division has not followed the office order dated 24.08.2018 issued by GAD (Care taking) branch.
- 5) The division has not mentioned in NIT that the service provider should have a registered firm / company and the vehicle(s) should be registered as commercial in their name or firm's name for use in commercial vehicle in Delhi. The proof of ownership is not found in the file.
- 6) The service provider has not provided the name and complete addresses of the driver. No document found in the file.
- 7) The driver should not have any Police records/Criminal cases against them. No document found in the file.

HOO may take action to obtain the concurrence from Finance Department regarding no. of vehicle under intimation to audit. Similar cases may also be reviewed on the basis of above observations.

25/c

(51)

27

22

PARA NO.10

(Audit Memo No. 14 Dated :09.12.2019)

Subject: - Irregular purchase of furniture/photocopier amounting to Rs.277971/-.

As per order dated 12.03.2015 issued by Finance Department, Govt. of NCT of Delhi it is clearly mentioned that the purchase of furniture/photocopier may be made only after seeking the relaxation of economy instructions from Finance department before the purchase of economy ban items.

During the scrutiny of the voucher file, it has been observed that Office of the Executive Engineer (C), North Bldg. M-322, Delhi has been made following purchases during the audit period:-

S.N.	Items purchased	V. No. & Dt.	Amount	Purchased from
1.	Furniture	122/23.06.16	192971/-	Kendriya Bhandar
2.	Photocopier Model IR 2004 N(Duplex)	80/20.09.17	85000/-	Mitushi Electronic Components Pvt, Ltd. Rajendra Place, N.Delhi.
Total			277971/-	

It has been observed that the Department neither taken the relaxation from the Finance Department, Govt. of NCT of Delhi nor completed the codal formalities as per GFR for purchase of office furniture / photocopier. Hence, the above purchase of Rs.277971/-becomes irregular.

HOO may take action to obtain the concurrence/ex-post facto sanction from Finance Department, Govt. of Delhi on purchase of economy ban items under intimation to audit. Similar cases may also be reviewed.

~

28

PARA NO. 11

(Audit Memo No. 19 Dated: 10.12.2019)

24/c

30

Subject: - Performance/output & Non imposition of penalty on account of delay in completion of work of the Division.

PWD division M-322 is 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:-

As per CPWD Manual Section 29.1(1) at the time of issuing NIT for a particular work the Engineer in Charge should specify the time allowed for completion of the work consistent with the magnitude and urgency of the work and as per 29.1(2) the time allowed for carrying out the work as entered in the contract shall be strictly observed by the Contractor. Section 29.1(3) further specifies that the work shall throughout the stipulated period of the contract be proceeded with all due diligence (time being deemed to be the in the essence of the contract) on the part of the Contractor. During the scrutiny of entries made in the Agreement Registers for the period 2016-2019, it has been observed that percentage of works completed within time by the division is very negligible as detailed below:-

Total Agreements during 2016-19	No. Of Undertaken	Completed within stipulated/agreed time	Percentage completed within time	of works	Remarks
2016-17	- 138	66	47.82%		-
2017-18	- 104	46	44.23 %		-
2018-19	- 128	34	26.56 %		11 projects are running (not completed till date)

In accordance with Clause 5 of General Condition of Contracts provides that "The time allowed for execution of the Works as specified in the Schedule" F" or the extended time in accordance with these conditions shall be the essence of the Contract. The execution of the works shall commence from such time period as mentioned in schedule F or from the date of handing over of the site whichever is later. If the Contractor commits default in commencing the execution of the work as aforesaid, Government shall without prejudice to any other right or remedy available in law, be at liberty to forfeit the performance guarantee absolutely.

Further, as per Clause 2 of the General Conditions of contract if the contractor fails to maintain the progress of work as stipulated in the Clause 5, he is liable to pay compensation for the delay @1.5% per month of delay to be computed on per day basis, calculated on the tendered value of work. The total amount of compensation for delay to be paid under this condition shall not exceed 10% of the tendered value of work is recoverable from the contractor for delay in work.

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

S.No.	Agreement No.	Date of start	Date of completion per agreement	Actual date of completion	Delay
1	19/EE/2016-17	13.05.2016	12.08.2016	03.06.2017	09 months 21days

✓

2

PARA NO. 12

Audit Memo No. 20 Dated :10.12.2019)

22/C

29

Subject: - Amount Withheld on account of GST.

During the test check of Deposit Register (Part V) of the division, it has been observed that the Division has withheld amount on account of GST from the bills of the contractors. Details of the some of the bills are as under:-

S.N.	Name of Work	Agreement. No.	Item no. of Deposit Register V	Amt. of GST withheld
1.	M/s Gopal Enterprises AR& Mo Residential building	Not provided CV 78	60/116 9/17	7300
2.	Sh. LaxmiNaraian AR & Mo Residential building	Not provided CV79	61/117 9/17	7400
3.	Ms. Asia Traders AR & MO to Residential buildings DA flats at Model Town	Not provided CV-116	62/118 9/17	5500
4.	Sh. Shyam Sunder AR & MO to Residential buildings	02/M-322/17-18 CV-12	63/124 10/2017	7000
5.	Sh. Hare Ram Singh EOR to non -residential Buildings	35/EE/17-18 CV-32	68/155 12/17	53639
6.	M/s Image Communication Systems S/R to Residential building	01/M-3222/17-18 CV-37	69/159 12/17	6823
7.	M/s Image Communication Systems AR & MO to non-residential complex	Not provided CV-38	70/160 12/17	1257
8.	M/s Sky International AR& Mo Residential building	Not provided	71/161 12/17	1410
9.	Ms. VikasInfratech	2/EE/17-18 CV-65	72/164 12/17	17001
10.	Sh. LaxmiNaraian AR& MO Residential Building	Not provided CV-68	73/166 12/17	1419
11.	M/s Placement Security Services Providing services of computer operator	62/EE/17-18	75/168 1/18	11976
12.	Nitin Bhardwaj Repair & renovation of toilet at RSSkvBawana	04/MB-11/16-17	76/169 1/18	1203

The Executive Engineer may take action to release the withheld amount of GST to avoid litigation under intimation to audit. Other similar type of cases may also be reviewed at your level.

	&construction of Rain water harvesting system) 19/EE/M-322/2017-18 Est. Cost:3636137 (Below24.25%)					
3.	EOR to SBV TikriKhurd school(SH: Repair to staff toilets, room windows and misc. sorks i.e. internal and external finishing of building 27/EE/M-322/17-18 Est. Cost:2020009 (Below 29.98%)	Sh. Sudesh Kumar	1414410	1764110	349700	24.72
2018-19						
1.	Construction of Sub division NB-13 in the campus of Da Flat Model Town 35/EE/M-322/2018-19 Est. Cost: Rs.1405053/- (below 31.38%)	M/s Rang Lal Singh	964147	1208924	244777	25.38
2.	EOR to Police station/police colony Sarai Rohilla, Delhi during 2018-19(SH: Replacement od damaged boundary wall, fixing concertina coil and finishing with washed Grit Plaster) 37/EE/M-322/2018-19 Est. Cost: Rs.5653880/- (below 32.86%)	Sh. Dharambir Singh	3796015	4713244	917229	24.16

As per clause 4.2 of CPWD Works Manual, the detailed estimate should be completed and as comprehensive as possible, and should be supported by detailed architectural drawings, preliminary structural plans; preliminary lay out drawings of the various services, detailed drawings and/or specifications for the various components of work involved, etc. as applicable.

As per Section 24.1.2, the following procedures shall be followed in sanctioning the deviation item

- (1) The deviations shall be sanctioned by the officers as per delegation of powers.
- (2) In case of deviations occurring in the quantities of substituted/extra items/deviation in quantity of any item already sanctioned, then revised sanction should be taken from the competent authority.
- (3) Total deviation in quantity of an item shall be sanctioned by one authority only whosoever is competent to sanction total deviation of the item.
- (4) Minus deviation is to be sanctioned on the basis of agreement rate irrespective of deviation limit.

Clause 24.1.2(2) of CPWD Manual 2014 provides that Deviations beyond the limit of +10% should not be made at site without in principal approval of T.S. Authority. Once in Principle approval is obtained, the total deviations (including initial +10%) shall be sanctioned by officers as per delegation of powers.

19/C

27

As per section 24.1 of CPWD works manual 2014, the completion cost of any agreement for maintenance works including works of up-gradation, aesthetic, special repair, and addition/alteration shall not exceed 1.25 times of the tendered amount.

Further, the engineers who estimate the cost of work as per the scope of work are technically sound and experts in their field and as certain the costs approximately to the actual cost of work. But in the above cases, it clearly shows that proper cognizance was not applied at the time of estimation of cost of work, resultantly there are huge deviations in the cost of the work. Such kind of improper practice in estimation of cost of work may divert the client department to other works executing agencies. This is the lapse on the part of the department, it seems that they have not prepared the estimate of the work in realistic manner.

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 = 10% and final 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.

Deviations beyond the permissible limit may also be got regularized by the Competent authority under intimation to audit. Similar cases may also be reviewed on the basis of above observations.



Subject: Huge deviations between Awarded amount and Actual expenditure incurred on construction work.

Division undertakes the works of construction of maintenance of Supplementary Drain by Govt. of NCT of Delhi and on request of the people residing in the area allotted jurisdiction to this division. Department has to prepare preliminary estimation of the cost of works as per the scope of works. However, such works are required to be carried out after the receipt of administrative approval and expenditure sanction and at the time of preparation of detailed estimate. During the period of audit (2016-2019), it has been observed that there are huge deviations ranging (+) 21 % to (+) 41 % between Awarded amount and Actual expenditure incurred on construction of works. The details of some of the works where huge deviation were found are as under.

Deviations between awarded amount and actual expenditure incurred

S.No	Name of Work	Name of Contractor/ Sh.	Awarded Amount (in Rs.)	Actual expenditure incurred (in Rs.)	Difference in Awarded amt. & Actual expenditure	Deviation in %
2016-17						
1.	Reconstruction of Boundary wall at Bakhtawarpur school 06/EE/2016-17 Est. Cost:16152168 (Below 28.98%)	Sh. Sudesh Kumar	11469655	16554005	5084350	44.32
2.	Boundary wall in Prahladpur school Est. Cost:2122957 (35.99%)	Sh. Vinod Bhardwaj	1358905	1694099	335194	24.67
2017-18						
1.	EOR to SKV, Pratap Nagar(SH: Renovation of the classrooms and Toilets for Resource Centers in the school) 04/EE/M-322/2017-18 Est. Cost:2054138 (Below 22%)	Sh. Ghasi Ram	1602228	2000335	398107	24.84
2.	EOR to GGSSS at Samaipur (SH: Development of back lane of school building, provision of additional steel stair case &	Sh. Sudesh Kumar	2754374	3416167	661793	24.02

2	20/EE/2016-17	13.05.2016	12.08.2016	05.01.2017	07 months 2 days
	73/EE/M-322/16-17	18.08.2016	17.11.2016	15.11.2017	1 year
4.	102/EE/M-322/16-17	31.10.2016	30.06.2017	15.04.2018	10 months 15 days
5.	08/EE/M-322/17-18	04.06.2017	03.09.2017	11.06.2018	09 months 8 days
6.	14/EE/M-322/17-18	16.06.2017	15.09.2017	03.12.2018	01 year 2 months 15 days
7.	74/EE/M-322/17-18	11.12.2017	10.03.2018	10.04.2019	01 year 1 month
8.	99/EE/M-322/17-18	06.03.2018	05.04.2018	05.02.2019	10 months
9.	03/EE/M-322/18-19	06.04.2018	05.07.2018	05.02.2019	07 months
10.	16/EE/M-322/18-19	03.06.2018	02.08.2018	15.07.2019	11 months 13 days
11.	26/EE/M-322/18-19	17.06.2018	16.08.2018	31.07.2019	11 months 15 days
12.	80/EE/M-322/18-19	02.10.2018	01.01.2019	19.07.2019	6 months 18 days

31c

25

The slow progress of works may be looked into and necessary steps be taken to gear up the execution of works. All the hindrances being faced during the execution of work be got authenticated from the E.E. at site register and wherever the delays are attributed on the part of contractor, penalty for late completion of work be imposed as per terms and condition. Similar cases may also be reviewed on the basis of above observations

✓

CA NO. 14

Audit Memo. No. 22

Dated: 12.12.2019)

Subject: - Recovery of Rs. 8,02,836/- on account of wrong Pay Fixation

During the test check of the service book in r/o Sh. Suresh, Mason (DOJ: 27.01.1986) it has been observed that he was drawing the pay of Rs.7460+ 1900 (G.P.) in the pay scale of Rs.5200-20200 as on 01.07.2008. As per Service Book, the division has taken his pay on 01.09.2008 at Rs.9360+ 1900 instead of Rs.7460 + 1900 at the time of 2nd MACP. Detail is as under:-

Particulars	Pay fixed after granting annual increment by the Division (in Rs.)	Pay to be fixed as suggested by the Audit (in Rs.)	Amt. to be recovered (in Rs.)
Existing pay in the pay scale of Rs.3050-4590 on 31.12.2005	3575		
Existing pay in the pay scale of Rs.5200-20200 +1900(G.P.) on 01.01.2006	6650+ 1900 =8550		
Existing pay in the pay scale of Rs.5200-20200 +1900(G.P.) on 01.07.2006	6910+ 1900 =8810		
Existing pay in the pay scale of Rs.5200-20200 +1900(G.P.) on 01.07.2007	7180+ 1900 =9080		
Existing pay in the pay scale of Rs.5200-20200 +1900(G.P.) on 01.07.2008	7460+ 1900 =9360		
Pay after granting 2 nd MACP in PB 5200-20200 G.P. 2000 as on 01.09.2008 10(1)/M-322/PWD/534 dated 21.03.2014	9700+ 2000	7740 + 2000	
Pay fixation as on 01.07.2009 after annual increment	10060+ 2000	8040+ 2000	
Pay as on 01.07.2010 after annual Increment	10430 + 2000	8350 + 2000	
Pay as on 01.07.2011 after annual increment	10810 + 2000	8660 + 2000	
Pay as on 01.07.2012 after annual increment	11200 + 2000	8980+ 2000	
Pay as on 01.07.2013 after Annual Increment	11600 + 2000	9310 + 2000	
Pay as on 01.07.2014 after Annual Increment	12010 + 2000	9650 + 2000	
Pay as on 01.07.2015 after Annual Increment	12430 + 2000	10000 + 2000	
Pay as on 01.01.2016 as per 7 th Pay Commission	37200	31100	
Pay after granting 3 rd MACP in PB 5200-20200 G.P. 2400 as on 27.01.2016 vide order no. 10(3)/NBD/PWD/496 dated 06.03.2017	39800	31400	
Pay as on 01.07.2016 after Annual Increment	39800	33300	
Pay as on 01.07.2017 after Annual Increment	41000	34300	
Pay as on 01.07.2018 after Annual Increment	42200	35300	
Pay as on 01.07.2019 after Annual Increment	43500	36400	

**Rs.802836/-
(Annexure-A)**

The Executive Engineer may recover an amount of Rs.8,02,836/- from Sh. Suresh, Mason after due verification of facts and figures under intimation to audit. All other similar cases may also be reviewed on the basis of above observations.

137C

29

Annexure A

Due - Drawn Statement in r/o Sh. Suresh, Mason
From the period of 01.09.2008 to 31.12.2019

MONTH	DUJE				DRAWN				DIFFERENCE				TOTAL		
	BP	GP	DA	HRA	TOTAL	BP	GP/DP	DA	HRA	TOTAL	BP	GP		DA	HRA
Sep-08	7740	2000	1558	2922	14220	9700	2000	1872	3510	17082	-1960	0	-314	-588	-2862
Oct-08	7740	2000	1558	2922	14220	9700	2000	1872	3510	17082	-1960	0	-314	-588	-2862
Nov-08	7740	2000	1558	2922	14220	9700	2000	1872	3510	17082	-1960	0	-314	-588	-2862
Dec-08	7740	2000	1558	2922	14220	9700	2000	1872	3510	17082	-1960	0	-314	-588	-2862
Jan-09	7740	2000	2143	2922	14805	9700	2000	2574	3510	17784	-1960	0	-431	-588	-2979
Feb-09	7740	2000	2143	2922	14805	9700	2000	2574	3510	17784	-1960	0	-431	-588	-2979
Mar-09	7740	2000	2143	2922	14805	9700	2000	2574	3510	17784	-1960	0	-431	-588	-2979
Apr-09	7740	2000	2143	2922	14805	9700	2000	2574	3510	17784	-1960	0	-431	-588	-2979
May-09	7740	2000	2143	2922	14805	9700	2000	2574	3510	17784	-1960	0	-431	-588	-2979
Jun-09	7740	2000	2143	2922	14805	9700	2000	2574	3510	17784	-1960	0	-431	-588	-2979
Jul-09	8040	2000	2711	3012	15763	10060	2000	3256	3618	18934	-2020	0	-545	-606	-3171
Aug-09	8040	2000	2711	3012	15763	10060	2000	3256	3618	18934	-2020	0	-545	-606	-3171
Sep-09	8040	2000	2711	3012	15763	10060	2000	3256	3618	18934	-2020	0	-545	-606	-3171
Oct-09	8040	2000	2711	3012	15763	10060	2000	3256	3618	18934	-2020	0	-545	-606	-3171
Nov-09	8040	2000	2711	3012	15763	10060	2000	3256	3618	18934	-2020	0	-545	-606	-3171
Dec-09	8040	2000	2711	3012	15763	10060	2000	3256	3618	18934	-2020	0	-545	-606	-3171
Jan-10	8040	2000	3514	3012	16566	10060	2000	4221	3618	19899	-2020	0	-707	-606	-3333
Feb-10	8040	2000	3514	3012	16566	10060	2000	4221	3618	19899	-2020	0	-707	-606	-3333
Mar-10	8040	2000	3514	3012	16566	10060	2000	4221	3618	19899	-2020	0	-707	-606	-3333
Apr-10	8040	2000	3514	3012	16566	10060	2000	4221	3618	19899	-2020	0	-707	-606	-3333
May-10	8040	2000	3514	3012	16566	10060	2000	4221	3618	19899	-2020	0	-707	-606	-3333
Jun-10	8040	2000	3514	3012	16566	10060	2000	4221	3618	19899	-2020	0	-707	-606	-3333
Jul-10	8350	2000	4658	3105	18113	10430	2000	5594	3729	21753	-2080	0	-936	-624	-3640
Aug-10	8350	2000	4658	3105	18113	10430	2000	5594	3729	21753	-2080	0	-936	-624	-3640
Sep-10	8350	2000	4658	3105	18113	10430	2000	5594	3729	21753	-2080	0	-936	-624	-3640
Oct-10	8350	2000	4658	3105	18113	10430	2000	5594	3729	21753	-2080	0	-936	-624	-3640
Nov-10	8350	2000	4658	3105	18113	10430	2000	5594	3729	21753	-2080	0	-936	-624	-3640
Dec-10	8350	2000	4658	3105	18113	10430	2000	5594	3729	21753	-2080	0	-936	-624	-3640
Jan-11	8350	2000	5279	3105	18734	10430	2000	6339	3729	22498	-2080	0	-1061	-624	-3765
Feb-11	8350	2000	5279	3105	18734	10430	2000	6339	3729	22498	-2080	0	-1061	-624	-3765
Mar-11	8350	2000	5279	3105	18734	10430	2000	6339	3729	22498	-2080	0	-1061	-624	-3765
Apr-11	8350	2000	5279	3105	18734	10430	2000	6339	3729	22498	-2080	0	-1061	-624	-3765
May-11	8350	2000	5279	3105	18734	10430	2000	6339	3729	22498	-2080	0	-1061	-624	-3765
Jun-11	8350	2000	5279	3105	18734	10430	2000	6339	3729	22498	-2080	0	-1061	-624	-3765
Jul-11	8660	2000	6183	3198	20041	10810	2000	7430	3843	24083	-2150	0	-1247	-645	-4042
Aug-11	8660	2000	6183	3198	20041	10810	2000	7430	3843	24083	-2150	0	-1247	-645	-4042
Sep-11	8660	2000	6183	3198	20041	10810	2000	7430	3843	24083	-2150	0	-1247	-645	-4042
Oct-11	8660	2000	6183	3198	20041	10810	2000	7430	3843	24083	-2150	0	-1247	-645	-4042
Nov-11	8660	2000	6183	3198	20041	10810	2000	7430	3843	24083	-2150	0	-1247	-645	-4042
Dec-11	8660	2000	6183	3198	20041	10810	2000	7430	3843	24083	-2150	0	-1247	-645	-4042
Jan-12	8660	2000	6929	3198	20787	10810	2000	8327	3843	24980	-2150	0	-1398	-645	-4193

[Handwritten signature]

18

22

Feb-12	8660	2000	6829	3198	20787	10810	2000	8327	3843	24980	-2150	0	-1398	-645	-4193
Mar-12	8660	2000	6829	3198	20787	10810	2000	8327	3843	24980	-2150	0	-1398	-645	-4193
Apr-12	8660	2000	6829	3198	20787	10810	2000	8327	3843	24980	-2150	0	-1398	-645	-4193
May-12	8660	2000	6829	3198	20787	10810	2000	8327	3843	24980	-2150	0	-1398	-645	-4193
Jun-12	8660	2000	6829	3198	20787	10810	2000	8327	3843	24980	-2150	0	-1398	-645	-4193
Jul-12	8980	2000	7906	3294	22180	11200	2000	9504	3960	26664	-2220	0	-1598	-666	-4484
Aug-12	8980	2000	7906	3294	22180	11200	2000	9504	3960	26664	-2220	0	-1598	-666	-4484
Sep-12	8980	2000	7906	3294	22180	11200	2000	9504	3960	26664	-2220	0	-1598	-666	-4484
Oct-12	8980	2000	7906	3294	22180	11200	2000	9504	3960	26664	-2220	0	-1598	-666	-4484
Nov-12	8980	2000	7906	3294	22180	11200	2000	9504	3960	26664	-2220	0	-1598	-666	-4484
Dec-12	8980	2000	7906	3294	22180	11200	2000	9504	3960	26664	-2220	0	-1598	-666	-4484
Jan-13	8980	2000	8784	3294	23058	11200	2000	10560	3960	27720	-2220	0	-1776	-666	-4662
Feb-13	8980	2000	8784	3294	23058	11200	2000	10560	3960	27720	-2220	0	-1776	-666	-4662
Mar-13	8980	2000	8784	3294	23058	11200	2000	10560	3960	27720	-2220	0	-1776	-666	-4662
Apr-13	8980	2000	8784	3294	23058	11200	2000	10560	3960	27720	-2220	0	-1776	-666	-4662
May-13	8980	2000	8784	3294	23058	11200	2000	10560	3960	27720	-2220	0	-1776	-666	-4662
Jun-13	8980	2000	8784	3294	23058	11200	2000	10560	3960	27720	-2220	0	-1776	-666	-4662
Jul-13	9310	2000	10179	3393	24882	11600	2000	12240	4080	29920	-2290	0	-2061	-687	-5038
Aug-13	9310	2000	10179	3393	24882	11600	2000	12240	4080	29920	-2290	0	-2061	-687	-5038
Sep-13	9310	2000	10179	3393	24882	11600	2000	12240	4080	29920	-2290	0	-2061	-687	-5038
Oct-13	9310	2000	10179	3393	24882	11600	2000	12240	4080	29920	-2290	0	-2061	-687	-5038
Nov-13	9310	2000	10179	3393	24882	11600	2000	12240	4080	29920	-2290	0	-2061	-687	-5038
Dec-13	9310	2000	10179	3393	24882	11600	2000	12240	4080	29920	-2290	0	-2061	-687	-5038
Jan-14	9310	2000	11310	3393	26013	11600	2000	13600	4080	31280	-2290	0	-2290	-687	-5267
Feb-14	9310	2000	11310	3393	26013	11600	2000	13600	4080	31280	-2290	0	-2290	-687	-5267
Mar-14	9310	2000	11310	3393	26013	11600	2000	13600	4080	31280	-2290	0	-2290	-687	-5267
Apr-14	9310	2000	11310	3393	26013	11600	2000	13600	4080	31280	-2290	0	-2290	-687	-5267
May-14	9310	2000	11310	3393	26013	11600	2000	13600	4080	31280	-2290	0	-2290	-687	-5267
Jun-14	9310	2000	11310	3393	26013	11600	2000	13600	4080	31280	-2290	0	-2290	-687	-5267
Jul-14	9650	2000	12466	3495	27611	12010	2000	14991	4203	33204	-2360	0	-2525	-708	-5593
Aug-14	9650	2000	12466	3495	27611	12010	2000	14991	4203	33204	-2360	0	-2525	-708	-5593
Sep-14	9650	2000	12466	3495	27611	12010	2000	14991	4203	33204	-2360	0	-2525	-708	-5593
Oct-14	9650	2000	12466	3495	27611	12010	2000	14991	4203	33204	-2360	0	-2525	-708	-5593
Nov-14	9650	2000	12466	3495	27611	12010	2000	14991	4203	33204	-2360	0	-2525	-708	-5593
Dec-14	9650	2000	12466	3495	27611	12010	2000	14991	4203	33204	-2360	0	-2525	-708	-5593
Jan-15	9650	2000	13165	3495	28310	12010	2000	15831	4203	34044	-2360	0	-2667	-708	-5735
Feb-15	9650	2000	13165	3495	28310	12010	2000	15831	4203	34044	-2360	0	-2667	-708	-5735
Mar-15	9650	2000	13165	3495	28310	12010	2000	15831	4203	34044	-2360	0	-2667	-708	-5735
Apr-15	9650	2000	13165	3495	28310	12010	2000	15831	4203	34044	-2360	0	-2667	-708	-5735
May-15	9650	2000	13165	3495	28310	12010	2000	15831	4203	34044	-2360	0	-2667	-708	-5735
Jun-15	9650	2000	13165	3495	28310	12010	2000	15831	4203	34044	-2360	0	-2667	-708	-5735
Jul-15	10000	2000	14280	3600	29880	12430	2000	17172	4329	35931	-2430	0	-2892	-729	-6051
Aug-15	10000	2000	14280	3600	29880	12430	2000	17172	4329	35931	-2430	0	-2892	-729	-6051
Sep-15	10000	2000	14280	3600	29880	12430	2000	17172	4329	35931	-2430	0	-2892	-729	-6051
Oct-15	10000	2000	14280	3600	29880	12430	2000	17172	4329	35931	-2430	0	-2892	-729	-6051
Nov-15	10000	2000	14280	3600	29880	12430	2000	17172	4329	35931	-2430	0	-2892	-729	-6051
Dec-15	10000	2000	14280	3600	29880	12430	2000	17172	4329	35931	-2430	0	-2892	-729	-6051

Q

131

21

1/1/2016 to 26.01.2016	26084	0	0	3019	29103	31200	0	0	3631	34831	-5116	0	0	-612	-5728
27.01.2016 to 31.1.2016	5065	0	0	581	5646	6419	0	0	698	7117	-1354	0	0	-117	-1471
Feb-16	31100	0	0	3500	34700	39800	0	0	4329	44129	-8700	0	0	-729	-9429
Mar-16	31100	0	0	3600	34700	39800	0	0	4329	44129	-8700	0	0	-729	-9429
Apr-16	31100	0	0	3600	34700	39800	0	0	4329	44129	-8700	0	0	-729	-9429
May-16	31100	0	0	3600	34700	39800	0	0	4329	44129	-8700	0	0	-729	-9429
Jun-16	31100	0	0	3600	34700	39800	0	0	4329	44129	-8700	0	0	-729	-9429
33300	33300	0	666	3708	37674	39800	0	796	4461	45057	-6500	0	-130	-753	-7383
Aug-16	33300	0	666	3708	37674	39800	0	796	4461	45057	-6500	0	-130	-753	-7383
Sep-16	33300	0	666	3708	37674	39800	0	796	4461	45057	-6500	0	-130	-753	-7383
Oct-16	33300	0	666	3708	37674	39800	0	796	4461	45057	-6500	0	-130	-753	-7383
Nov-16	33300	0	666	3708	37674	39800	0	796	4461	45057	-6500	0	-130	-753	-7383
Dec-16	33300	0	666	3708	37674	39800	0	796	4461	45057	-6500	0	-130	-753	-7383
Jan-17	33300	0	1332	3708	38340	39800	0	1592	4461	45853	-6500	0	-260	-753	-7513
Feb-17	33300	0	1332	3708	38340	39800	0	1592	4461	45853	-6500	0	-260	-753	-7513
Mar-17	33300	0	1332	3708	38340	39800	0	1592	4461	45853	-6500	0	-260	-753	-7513
Apr-17	33300	0	1332	3708	38340	39800	0	1592	4461	45853	-6500	0	-260	-753	-7513
May-17	33300	0	1332	3708	38340	39800	0	1592	4461	45853	-6500	0	-260	-753	-7513
Jun-17	33300	0	1332	3708	38340	39800	0	1592	4461	45853	-6500	0	-260	-753	-7513
34300	34300	0	1715	8232	44247	41000	0	2050	9840	52890	-6700	0	-335	-1608	-8643
Aug-17	34300	0	1715	8232	44247	41000	0	2050	9840	52890	-6700	0	-335	-1608	-8643
Sep-17	34300	0	1715	8232	44247	41000	0	2050	9840	52890	-6700	0	-335	-1608	-8643
Oct-17	34300	0	1715	8232	44247	41000	0	2050	9840	52890	-6700	0	-335	-1608	-8643
Nov-17	34300	0	1715	8232	44247	41000	0	2050	9840	52890	-6700	0	-335	-1608	-8643
Dec-17	34300	0	1715	8232	44247	41000	0	2050	9840	52890	-6700	0	-335	-1608	-8643
Jan-18	34300	0	2401	8232	44933	41000	0	2870	9840	53710	-6700	0	-469	-1608	-8777
Feb-18	34300	0	2401	8232	44933	41000	0	2870	9840	53710	-6700	0	-469	-1608	-8777
Mar-18	34300	0	2401	8232	44933	41000	0	2870	9840	53710	-6700	0	-469	-1608	-8777
Apr-18	34300	0	2401	8232	44933	41000	0	2870	9840	53710	-6700	0	-469	-1608	-8777
May-18	34300	0	2401	8232	44933	41000	0	2870	9840	53710	-6700	0	-469	-1608	-8777
Jun-18	34300	0	2401	8232	44933	41000	0	2870	9840	53710	-6700	0	-469	-1608	-8777
35300	35300	0	3177	8472	46949	42200	0	3798	10128	56126	-6900	0	-621	-1656	-9177
Aug-18	35300	0	3177	8472	46949	42200	0	3798	10128	56126	-6900	0	-621	-1656	-9177
Sep-18	35300	0	3177	8472	46949	42200	0	3798	10128	56126	-6900	0	-621	-1656	-9177
Oct-18	35300	0	3177	8472	46949	42200	0	3798	10128	56126	-6900	0	-621	-1656	-9177
Nov-18	35300	0	3177	8472	46949	42200	0	3798	10128	56126	-6900	0	-621	-1656	-9177
Dec-2018	35300	0	3177	8472	46949	42200	0	3798	10128	56126	-6900	0	-621	-1656	-9177
Jan-19	35300	0	4236	8472	48008	42200	0	5064	10128	57392	-6900	0	-828	-1656	-9384
Feb-19	35300	0	4236	8472	48008	42200	0	5064	10128	57392	-6900	0	-828	-1656	-9384
Mar-19	35300	0	4236	8472	48008	42200	0	5064	10128	57392	-6900	0	-828	-1656	-9384
Apr-19	35300	0	4236	8472	48008	42200	0	5064	10128	57392	-6900	0	-828	-1656	-9384
16-May	35300	0	4236	8472	48008	42200	0	5064	10128	57392	-6900	0	-828	-1656	-9384
June-19	35300	0	4236	8472	48008	42200	0	5064	10128	57392	-6900	0	-828	-1656	-9384
July-19	36400	0	6188	8736	51324	43600	0	7395	10440	61335	-7100	0	-1207	-1704	-10011
Aug-19	36400	0	6188	8736	51324	43600	0	7395	10440	61335	-7100	0	-1207	-1704	-10011

8

C14C

20

Sep. 18	36400	0	6188	8736	51324	43500	0	7385	10440	61335	-7100	0	-1207	-1704	-10011
Oct. 18	36400	0	6188	8736	51324	43500	0	7385	10440	61335	-7100	0	-1207	-1704	-10011
Nov. 19	36400	0	6188	8736	51324	43500	0	7385	10440	61335	-7100	0	-1207	-1704	-10011
Dec. 2019	36400	0	6188	8736	51324	43500	0	7385	10440	61335	-7100	0	-1207	-1704	-10011
TOTAL	2413128	176008	781648	603744	3874421	2938519	176000	938706	724032	4777257	-626390	0	-167168	-120288	-602836



32 25

13/c
19

PARA NO. 15
(Audit Memo No. 17 Dated :09.12.2019)

Subject: - Non-production of records

The following records have not been produced to the audit for audit period 2016-2017 to 2017-2019:

1. Property Register
2. Unserviceable/Condemnation stock record
3. LTC Register of Works Charged Staff
4. Tuition Fee Register of Works Charged Staff
5. Spouse information
6. Non Consumable Stock Register

2013-14 to 2015-16

1. MAS account Register in respect of Sub Division M-3222 for the year 2013-14 and 2014-15.
2. MAS Account Register, T&P Register, Agreement Register and Agreement, work order register and work order file and imprest cash book or the period 2013-14 to 2015-16 in r/o Sub Division 3223
3. Spouse information
4. GPF Broadsheet
5. MB Stock Register
6. Record of sub division no.3 and 4 and tender opening register of sub division for the period 2005- 06.
7. Telephone/electricity/medical/LTC register and LTC Bills of regular staff for 2005-06.
8. Property/TNP/Dead Stock Register/Condemnation file and EOT file for 2005-06.

Deepak
(DEEPAK KR. SHARMA)
IAO, PARTY NO.24

Audit Para No. 1

17

Audit Memo No. 05 Dated: 04.10.2023)

Sub: Escalation in Cost of works due to Unrealistic Estimates.

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

During test check of the records it is observed there was no consistency between the tender amount and actual payment made in respect of the following works executed during F.Y.s 2019-20 to 2022-23

Sr. No.	Name of Work. & Agreement No.	Agency	Estimate Cost Above 50 Lakh	Tendered Amount	Actual Payment	Difference (+/-)
2019-20						
1	EOR for Rehabilitation of RCC Over Head Tank at Sindhora Kalan, Delhi Agt No. : 20/EE/NBD(M-322)/PWD/2019-20	Sh. Laxmi Narayan , E-34/7, Khasra No. 282, Niti Vihar, Prem Nagar, Kirari, New Delhi- 110086	₹ 16,78,717.00	₹ 18,21,408.00	₹ 22,74,894.00	₹ 4,53,486.00
2	Up-gradation of One staff room, each at 951 School under Delhi govt. (SI: 22 Nos. School under North Building Division & North Electrical Division/NMC) (M-3223, NB-13, NB-14, Paackagae-III) Agt No. : 64/EE/NBD(M-322)/PWD/2019-20	M/s Swastik Construction co., Plot No. 5+ Block No.A- 2, Paschim Vihar, NewDelhi-110063	₹ 1,51,33,153.00	₹ 1,30,02,405.00	₹ 2,71,47,448.00	₹ 1,41,45,043.00
2021-22						
1	Re-laying of "World Athletics" approved 400 Mtr, Synthetic Athletic Track at Chhatrasal Stadium, Delhi Agt No. : 105/EE/NBD(M-322)/PWD/2021-22	Advanced Sport Technologies LLP, E-42, 3rd Floor, Okhla Industrial Area, Phase II, Okhla, New Delhi - 110020	₹ 5,94,36,244.00	₹ 6,79,05,909.00	₹ 8,68,38,827.00	₹ 1,89,32,918.00

From the above, it indicates that the estimates were prepared on atomistic/Casual manner and proper site condition and other factors were not taken into Account properly. It is also evident that the amount put to tenders and amount actually paid in above 03 works executed were esclated.

The Executive Engineer, may explain the reasons for escalations of these amounts & intimate to Audit.

9

Sub: Abnormal difference between Estimated Cost and Quoted Tendered cost in Civil works.

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

During test check of the records it is observed there was no consistency between estimated cost and tendered amount. In most cases the difference is below 50% and in some cases tendered amount is below 50% to 70%. The detail of such works is given below:-

2019-20					
Sr. No.	Name of Work. & Agreement No.	Agency	Estimate Cost	Tendered Amount	Difference (+/-)
1	A/R & M/O residential buildings under section-I & II of sub division M-3222 during 2019-20. (SH:- Day to Day maintenance complaint, Internal & External finishing, sweeping of roads, cleaning of sewerline & other misc. repair work). Agt No. : 13/EE/NBD(M-322)/PWD/2019-20	Jabir Hussain A-1165/24, Shri Ram Colony, Rajiv Nagar, Delhi-110094	₹ 92,22,148.00	₹ 41,01,089.00	₹ 51,21,059.00
2	A/R & M/O to residential building under Sub Division M-3221 at Gulabi Bagh, Delhi during 2019-20. (SH:- Misc. repair, Change of tenancy & Cleaning of Sewer line & tank) Agt No. : 14/EE/NBD(M-322)/PWD/2019-20	M/s M H Builders N-38/CD-211, CD Park, JahangirPuri, Delhi-110033	₹ 50,42,403.00	₹ 18,09,718.00	₹ 32,32,685.00
3	(A) Construction of Boundary wall of land allotted for the women training centre at Sector A8 PSP area Narela Delhi40 (B) Construction of Boundary wall of land measuring 1600 sqm for construction of Police Post at Sector A9 Narela Delhi 40 Agt No. : 23/EE/NBD(M-322)/PWD/2019-20	M/S P.L Construction H. NO. 39/1, Gali No.16, B-Block Kaushik Enclave, Burari, Delhi-110084	₹ 78,06,264.00	₹ 44,41,764.00	₹ 33,64,500.00
4	Re Construction of boundary wall with Washed stone grit plaster in BNN SKV Khera Kalan Delhi Agt No. : 27/EE/NBD(M-322)/PWD/2019-20	AL Tech Group, B-42 Third Floor, Abul Fazal Enclave, Jamia Nagar, Delhi-110025	₹ 73,20,285.00	₹ 40,18,104.00	₹ 33,02,181.00
5	EOR to ITI Narela, Delhi - 110040. (SH:- Renovation of damaged flooring of corridors, staircase and other misc. works at ITI, Narela). Agt No. : 38/EE/NBD(M-322)/PWD/2019-20	M/s Aayan Construction Co., L-57, Sunder Nagari, Nand Nagari, North East Delhi, Delhi-110093	₹ 69,99,814.00	₹ 35,69,905.00	₹ 34,29,909.00
6	EOR to Aditi Mahavidyalaya, Bawana, Delhi Agt No. : 51/EE/NBD(M-322)/PWD/2019-20	M/s Ravi Construction Co., Flat No. 161, Ground Floor, Green Hill Apartment, Pocket-I, Sector-23, Rohini, Delhi-110085	₹ 96,95,266.00	₹ 55,80,595.00	₹ 41,14,671.00

2

15

Sr. No.	Name of Work. & Agreement No.	Agency	Estimate Cost	Tendered Amount	Difference (+/-)
7	EOR to residential building PCR Colony, Model Town, Delhi. (SH:- Upgradation of Barrack No.1 & 2 and stair of Administrative block, renovation of drainage system in PCR Complex Model Town-II, Delhi) Agt No. : 34/EE/NBD(M-322)/PWD/2020-21	Sh. Shamshad Ahmed, C-153, Gali No.21, Khajoori Khas, Delhi - 110094	₹ 91,06,539.00	₹ 40,07,788.00	₹ 50,98,751.00
8	EOR to residential building PCR Colony, Model Town from saving of earlier A/A & E/S (SH:- Water proofing treatment on roof, C/O Water tank platform after dismantling RCC tank of Block No.38, 39, 40, 59, 60, P/L RMC on service road, interlocking tile, renovation of drainage system in type-III qtrs. and replacement of door and window in type II type III Qtrs, repair of shaft and misc. work.) Agt No. : 38/EE/NBD(M-322)/PWD/2020-21	Sh. Prakash Chaudhary, E-136, Rajeev Nagar Extn, New Delhi - 110086	₹ 88,88,129.00	₹ 44,87,616.00	₹ 44,00,513.00
9	S/R to Social Welfare Building (Ashadeep & Lampur, Narela, Children Home-I & II, at Alipur, Delhi, during 2020-21. (Repair of damaged SS Jali of door, windows repair of glass panes, repair of 12 dormitories of BH-I, toilet Block, Kitchen Block, of Old Age Home, Lampur, Delhi - 40) Agt No. : 45/EE/NBD(M-322)/PWD/2020-21	Sh. Irshad Ahmed B-995, Gali No.20, Subhas Mohalla, North Ghonda, Delhi-110053	₹ 59,50,174.00	₹ 33,32,692.00	₹ 26,17,482.00
2021-22					
1	EOR to Children Home-II at Alipur, Delhi 36. (SH:- Re-construction of damaged boundary wall along NH- I Side of Children Home for Boys-II (Ashyana Bal Griha-II) Alipur, Delhi. Agt No. : 13/EE/NBD(M-322)/PWD/2021-22	M/s V.V. Associates, RZ-612, Gali No.10, East Sagar Pur, New Delhi - 110046	₹ 92,16,433.00	₹ 58,07,274.00	₹ 34,09,159.00
2	Re- construction of damaged boundary wall at GBSSS, Katewara, Delhi-39 (School Id. 1310010) (Bldg. Id. 13101008) (EOR Id. 20163317). Agt No. : 15/EE/NBD(M-322)/PWD/2021-22	Sageer Ahmad, A-1165, Gali No. 24, Shri Ram Colony, Rajiv Nagar, Delhi - 110094	₹ 58,38,542.00	₹ 32,91,770.00	₹ 25,46,772.00
3	Renovation of Boxing / Wrestling Hall with internal & external finishing and repairing ceiling dome in boxing hall at Rajiv Gandhi Stadium, Bawana, Delhi. Agt No. : 24/EE/NBD(M-322)/PWD/2021-22	Irfan Ahmed, C-748, Jahangirpuri, Delhi - 110033	₹ 62,07,631.00	₹ 26,07,826.00	₹ 35,99,805.00
4	Re-construction of boundary wall with raising height and fencing at G.G.S.S.S K- Block Jahangirpuri Delhi (School Id- 1309260) (Bldg Id- 13101693) (EOR Id - 20182689). Agt No. : 25/EE/NBD(M-322)/PWD/2021-22	Sageer Ahmad, A-1165, Gali No. 24, Shri Ram Colony, Rajiv Nagar, Delhi - 110094	₹ 77,15,152.00	₹ 43,89,922.00	₹ 33,25,230.00
5	Improvement of Exterior Façade of outer side Periphery wall of Rajiv Gandhi Stadium, Bawana, Delhi. Agt No. : 28/EE/NBD(M-322)/PWD/2021-22	M I Builder C-16/203, Khajuri Khas, Delhi - 110094	₹ 81,70,777.00	₹ 29,41,480.00	₹ 52,29,297.00

8

Sr. No.	Name of Work. & Agreement No.	Agency	Estimate Cost	Tendered Amount	Difference (+/-)
2022-23					
1	Regarding providing and fixing wall tiles, almirah, interlocking tiles and renovation of labs and MP hall at SKV A-Block, Plot No.5, Jahangir puri, Delhi - 110033 (Sch Id. 1309279) (Bldg. Id. 13091875) (EOR Id. 20211168). Agt No. : 01/EE/NBD(M-322)/PWD/2022-23	Sh. Rang Lal Singh, A2/41, Budh Vihar Phase-I Delhi-110086	₹ 88,87,788.00	₹ 42,66,138.00	₹ 46,21,650.00
2	EOR to Children Home I & II, Alipur, Delhi-110036. (SH:- (A) Construction of new septic tank (B) Providing and laying horticulture pipe line and sewer line for toilets in CH-I & II. Agt No. : 18/EE/NBD(M-322)/PWD/2022-23	IZHAR AHMED, C-32, Gali No. - 19, Subhash Vihar, North Ghonda Delhi- 110053	₹ 71,39,396.00	₹ 45,54,221.00	₹ 25,85,175.00
3	Demolition of existing old/dilapidated single storey class room/ building (55 year old) in the GBSSS, Katewara, Delhi (School ID 1310010) Agt No. : 43/EF/NBD(M-322)/PWD/2022-23	M/s M I Builders, C-203/16, Khajoori Khas, North East Delhi- 110094	₹ 10,16,800.00	₹ 23,00,786.00	-₹ 12,83,986.00

14

From the above it is observed that the items have quoted 50% to 70% below the estimated cost & Audit's of the opinion that either the estimates are prepared at inflated rates (or) the works were executed by compromising with quality.

The Executive Engineer, may explain the reasons for such huge difference between Estimate Cost & Tendered Cost and whether the works executed as per CPWD manual without compromising with quality.

2

Audit Para No. 3

13

(Audit Memo No.07 Dated: 06.10.23)

Sub: Non-Settlement of Public Work (Suspense) Deposits.

During test check of monthly account of Executive Engineer, North Building Division (M-322), Below ISBT flyover Ring Road, New Delhi – 110006 for the month of March 2023 it is observed that an amount of Rs. 25,05,63,475/- was lying outstanding under the head "Public Works Deposits" as details given below:-

Classes of Deposits	Amount as on 31.03.2023
Cash Deposits of Contractors as security Part - II	Rs. 1,69,72,870/-
Deposits of works to be done Part – III	Rs. 20,97,24,538/-
Miscellaneous deposit Part - V	Rs. 2,38,66,067/-

Accumulation under Part – II Rs. 1,69,72,870/- 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.

Heavy Accumulation of Rs. 20,97,24,538/- under Part – III was due to non – execution of work against deposit since long time 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 deposit 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. 2,38,66,067/- was indicative of the fact that works for which these amounts were withheld has not been completed satisfactorily.

The Executive Engineer may explain the reasons for huge accumulation of funds under various deposits and get work out the details of deposits lying for more than 3 years and credit in Govt Revenue, as per rules, under intimation to Audit.

2

Audit Para No. 4

(Audit Memo No. 9 Dated 09.10.2023)

12

Sub: - Unfruitful Expenditure of Rs. 1.60 Crore on the work of "Extra Ordinary Repair to Police Colony at B-4, Narela".

The Administrative Approval and Expenditure Sanction for the work 'Extra Ordinary Repair to Police Colony at B-4, Narela (SH:- Repair/Renovation of boundary wall)' was accorded for an amount of Rs. 2.15 crore and estimate of the work was technically sanctioned for Rs. 2.20 crore. Accordingly, the work was awarded (Agreement No. 92/18-19) at tendered cost of Rs. 1.35 crore which was 30.35 per cent below the estimated cost of Rs. 1.94 crore. The stipulated date of start and completion of the work was 2.11.2018 and 1.5.2019 and the work was completed on 07.01.2020. The final payment of Rs. 1.60 crore was made to the contractor.

During test audit of above work deficiency observed in following points:-

- a) Inflated technical sanction.
- b) Inconsistency between the tendered amount and actual payment.
- c) Non availability of records in respect of material used in the work.
- d) Non-furnishing of proof of registration construction worker with fortnightly labour report.

(a) Inflated technical sanction

Test check of the records revealed that at the time of preparation of detailed estimated for accordance of technical sanction the cost index was to be considered in the cost of items as DSR plus 9.52 per cent-cost index and less 12 per cent as per order of GNCTD. It was noticed that while calculated the amount of detailed estimates division had not considered the cost index of 12 per cent before accordance sanction was inflated by 0.27 crore. The reasons and justification for non-considering the percentage of cost index i.e. minus 12 per cent may be furnished to audit.

(b) Inconsistency between the tendered amount and actual payment.

Section 4.2.1 (2) of CPWD Works Manual stipulates that detailed estimate should be complete and as possible and should be supported by detailed drawings preliminary structural plans, Preliminary lay out drawings of various services, detailed drawings and/or specification etc. for the various components of work involved.

Test check of the records revealed that against the tendered cost of Rs. 1.35 crore division made a payment of Rs. 1.59 crore due to deviation in estimated quantities. Due to deviation in quantities expenditure of Rs. 0.24

2

crore (Rs. 1.59 crore minus Rs. 1.35 crore) was incurred over and above the tendered amount.

11

(c) Non availability of records in respect of material used in the work.

Test check of the records revealed that as per theoretical calculation of cement and steel consumption statement 4658 bags of cement and 39943.05 kg of TMT bars were executed in work. The matter for production of supply vouchers in respect of material supplied by the contractor and other related records like hindrance register, site order book, inspection register, test report and registers was discussed with the concerned Assistant Engineer. During discussion it was informed to audit that there is shortage of staff in the division and all the records are available in division and he is not having records of the work. The matter was also discussed with the concerned auditor of Accounts Branch and he also stated the all the records are available with the sub division. As no records was made available to audit the the records are available with the sub division. As no record was made available to audit the genuineness of material supplied as per list of approved manufactures could not be verified in audit.

(d) Non-furnishing of proof of registration construction worker with fortnightly labour report.

As per award of work letter contractor was to engaged the registration construction worker registered under Delhi Building and Other Construction Workers (DBOCW) Act, 1996 for the execution of work and proof of such registration in respect of each and every worker engaged should be submitted along with fortnightly labour reports.

Test check of the records revealed that neither the contractor furnished the details of workers engaged under the DBOCW Act, 1996 nor it was asked by the concerned Junior Engineer/Assistant Engineer/Assistant Engineer (Planning)/Divisional Accountant/Divisional Officer before releasing the payment of the contractor.

This has not only non compliance of the DBOCW Act but also the workers could not availed off the benefits of the various scheme run the under the Act.

The reasons for non compliance of provision despite contract condition may be elucidated to audit.

The reasons for deviation in quantities could not be verified due to non-availability of deviation quantities statements along with the final bill and also with the Planning Branch of the division. Under such circumstance the genuineness of execution of deviation in quantities could not be verified in audit.

2

Audit Para No. 5

Audit Memo No. 12 (Dated : 10.10.2023)

10

Sub :- Abnormal delay in completion of works beyond the stipulated date of completion.

Section 29.1 of CPWD manual stipulates that the time allowed of carrying out of the work as entered the contract shall be strictly observed/followed by the contractor and work should be proceeded with all due diligence on part of the contractor through out the stipulated period of contract. Further Section 29.4 (2), the extension, in order to be binding will have to be by the agreement of the parties works as express on implied. Test check of records reviewed that the following works were not completed on their stipulated date period of completion and much more time was taken. Details of such works are given below:-

Year 2019-20

Sl. No.	Name of Work	Agency	Stipulated Date of Start	Stipulated Date of Completion	Date of Actual Completion	Delay in days
1	(A)S/R to residential building DA Flats under Sub division NB-13, Model Town-II Delhi. (SH: Construction of Tank platforms & kota stone in stairs) (B) Pumping out sewage water. Agmt. No. 72/EE/NBD/PWD/2019-20	Vinod Bhardwaj	25.11.2019	02.06.2020	20.08.2021	1 Year 2 Months 19 Days
2	EOR to SKV No.1, Narela, Delhi - 110040. (SH:- Upgradation of toilets and guniting work in ITC lab & class rooms.) Phase-III Agmt. No. 84/EE/NBD/PWD/2019-20	Hari Ram Verma	28.12.2019	26.04.2020	04.04.2022	1 Year 1 Month 10 Days
3	EOR to Police Colony A-5, Narela, Delhi. (Replacement of damaged doors of Kitchen, bath, toilet, repair of damaged windows and other misc. Work at A5 Police Colony Narela, Delhi 40.) Phase II. Agmt. No. 99/EE/NBD/PWD/2019-20	M/s M H Builders	09.03.2020	07.07.2020	08.11.2021	1 Year 4 Months 12 Days

Year 2020-21

Sl. No.	Name of Work	Agency	Date of Start	Date of Completion	Date of Actual Completion	Delay in days
1	EOR to D.A. Flats at Sindhora Khurd under sub-division M-3222. (SH:- Providing barrier free environment for disable persons.) Agmt. No. 23/EE/NBD/PWD/2020-21	M/s M H Builders	15.09.2020	14.03.2021	06.10.2022	1 Year 6 Months 23 Days

2

2	Repair & renovation of toilet block, outside running track, water proofing of roof, C/o CC pavemet, Kabaddi Ground, fixing of SS railing, internal, external finishing in Rajiv Gandhi Stadium, Bawana. (SH:- Phase-II C/o Shooting Range, Pdg UPVC window in main building). Agmt. No. 36/EE/NBD/PWD/2020-21	M/s Sham Lal Gupta & Sons	06.12.2020	05.03.2021	25.04.2022	1 Year 1 Month 21 Days
---	---	---------------------------------	------------	------------	------------	------------------------------

9

Section 29.8 of CPWD manual reads regarding processing cases of Extension of time as given below:-

- (1) The Assistant Engineer shall decide upon the grant of extension of time within 15 days of the completion of work, if it is in his competence to do so. Otherwise, he shall forward the case with his recommendations to the Executive Engineer within 30 days of completion of work.
- (2) The Executive Engineer shall take a decision within 15 days if it is within his power to do so, or, otherwise, forward the case to the Superintending Engineer with his recommendations within this period.
- (3) The Chief Project Manager/Project Manager/Superintending Engineer should then pass orders within 15 days of the receipt of the extension case from the Executive Engineer. If the orders of the competent authority are not received in time, Executive Engineer should extend the contract before the stipulated date actually expires so that the contract might remain in force, but while communicating this extension of time, he must inform the contractor that this was without prejudice to Government's right to levy compensation under clause 2 of the agreement.

The Executive Engineer may explain reasons for abnormal delay in execution of works and action initiated against defaulter firms and levy of compensation under clause 2 under intimation to Audit.

2

Audit Para No. 6

(Audit Memo No. 13 Dated 11.10.2023)

Sub: - Discrepancies in work of **Relaying of "World Athletics" approved 400 mtr Synthetic Athletic Track at Chhatrasal stadium, Delhi.**

At the time of test audit of above work the following short comings/discrepancies are observed:-

1. Wide publicity of tender

Section 17.1 of CPWD work manual reads " Wide publicity should be given to the Notice Inviting Tenders (Form CPWD 6). Tenders must be invited in the most open and public manner possible, by advertisement in the website/press, and by notice in English/Hindi and the written language of the district".

The advertisement in respect of above mentioned work was not published in any news papers. The non-publishing of advertisement of this work in news papers being the high profile to be executed at par within international standards, is against the guidelines.

The same was uploaded in the website on 11.02.2022 with last date of submission of bid dated 25.02.2022 at 3:00PM date of opening of tenders on 26.02.2022 at 11:00AM. Further the specification of item was changed vide corrigendum No.1, and change of opening of tender extended from 26.02.2022 at 11:AM to 28.02.2022 at 11:00AM, when the specification was changed & uploaded the same shall be given sufficient time (14 days) and also fresh applications called from all interested bidders. But no sufficient time was given. Had the division issued the advertisement in prominent news papers in addition to publishing of tender on website, and sufficient time given after corrigendum more applications might have been received and resulted in receipt of more competitive rates.

2. Non obtaining of revision of expenditure sanction

The Administrative Approval & Expenditure sanction of the said work was given by Director of Education Sport branch, Chhatrasal stadium, Model Town vide letter No F.41/DE/Sports/2020-21/6059-61 dated 24.01.2022 for an amount of Rs. 6,08,05,800/- where as the tendered amount is Rs. 6,79,05,909/- which is 71.0 Lakhs excess than sanctioned amount. The revised sanction was not obtained at the time of award.

The work was awarded without expenditure sanction for entire tender amount.

ℓ

6

5. **Test Certificate for Quality of Assurance:-**

As per Agreement, the following conditions were laid down:-

- (i) Material as well as the finished work may be got tested from any of the IAAF accredited laboratories as decided by the Engineer-in-Charge.
- (ii) For the purpose of testing of materials, two representative samples of required size of Synthetic Athletic Track shall be taken from each track.
- (iii) In case of Synthetic Athletic Track, the contractor shall prepare control samples of the required size. The sample shall be cast outside the Athletic Track using the same material and techniques.
- (iv) Samples shall be taken/made as per the direction of the Engineer-in-Charge in presence of the authorized representative of the contractors. Sample shall be signed and sealed by both the parties.
- (v) The samples shall be sent for testing to one of the IAAF accredited laboratories as decided by the Engineer-in -charge.
- (vi) Field test for finished work shall be similarly got conducted by any of the IAAF accredited laboratories as decided by the Engineer-in-charge.
- (vii) The test reports of the samples of material as well as of the field test in original shall be arranged to be sent by the IAAF accredited laboratory directly to the Engineer-in-charge.
- (viii) The work shall be declared as completed satisfactorily only after satisfactory test reports are received from IAAF accredited laboratories both for the material and for the finished work as well as IAAF Class-2 Category certification from IAAF.

During test audit no such reports are found in file/provided by division for information.

6. **Sanction of E.O.T without valid reasons**

As per the agreement the stipulated of start of work & completion is 26.03.2022 & 24.07.2022. The work was started late by agency inspite of several letters sent by Executive Engineer. The work shall be completed in 4 Months (120) Days. Even more than 1 ½ Years has passed, but the agency could not finalise the work. Instead of taking action on firm, and deduct amount as per Agreement, the Competent Authority sanctioned EOT till 30.04.2023 without valid reasons, although entire delay is on part of work executing agency.

2

7. Requirement of technical representatives:-

As per clause-32 of the agreement the following mile stones and time allowed to achieve the same was laid down:-

Requirement of Technical Representative (s) and recovery Rate							
S. No.	Minimum Qualification of Technical Representative	Discipline	Designation	Minimum experience (Years)	Number	Rate at which recovery shall be made from the contractor in the event of not fulfilling provision of clause 32(i)	
						Figure (Rs.)	Words
1.	Graduate Engineer	Civil	Project Manager	5 (and having experience of one similar nature of work)	1	Rs. 50,000/- Per month per person	Rupees Fifty Thousand per person per month
2.	Graduate Engineer or Diploma Engineer	Civil	Project/Planning Quality/Billing Engineer	2 Or 5	1 +1	Rs. 25,000/- Per month per person	Rupees Twenty thousand per person per month

- (i) Assistant Engineers retired from Government services that are holding Diploma will be treated at par with Graduate Engineers.
- (ii) Diploma holder with minimum 10 years relevant experience with a reputed construction co. can be treated at par with Graduate Engineer for the purpose of such deployment subject to the condition that such diploma holders should not exceed 50% of requirement of degree engineers.

During the test check of Audit no details of staff deployed is provided. The details of staff deployed along with certificates and payments of salaries may be provided to Audit otherwise recoveries on account of non-deployment of staff will be initiated. Further the recovery will be proposed for the entire period of work executed from the Contractor.

The Executive Engineer may explain reasons for the above shortcomings and submit the reply to Audit.

2

TAN – 1

(Audit Memo No.: 04 Dated: - 03.10.2023)

Subject: Improper maintenance of Pay Bill Registers of W/C Staff.

During the test check of pay bill registers of the audit period i.e. 2020-2021 to 2021-2022, the following shortcomings have been noticed: -

1. Page counting certificate has not been recorded in the PBR for the year 2019-20 to 2022-23.
2. Upper column i.e. previous PBR No., Govt. Accommodation, pay scale/Level, date of joining, date of transfer, Service verified etc. have not been filled in PBR.
3. Totaling of all columns of salary, allowances and deductions for income tax purposes have not been carried out in the PBR during the audit period. There were cuttings and overwriting in the PBR which are not attested by the DDO/HOO for example session 2022-2023 cutting page no. 05, 12, 16, 17, 21, 24, 27, 40, & 46 and Overwriting page no 09, 13, 14, & 17 .
4. PBR entries have not been signed by the writer and DDO.
5. Alphabetical index of employees has not been maintained in the PBR.
6. Entries regarding payment of retirement benefits in r/o retiree officials were not made in the PBR.

HOS/DDO is requested to update the PBRs at the earliest possible under intimation to audit.

2

Tan - 2

(Audit Memo No. 10 Dated 09.10.2023)

2

Sub: - Improper Maintenance of Service Books.

During the test check of Service Books of O/o Executive Engineer, North Building Division (M-322), PWD, Kashmere Gate, Delhi-110006 for the Audit Period 2021-22 & 2022-23, the following irregularities have been observed in service books:-

1. Nomination forms are not attached in the service book of the following officer/officials:-
 1. Bindeshwari Sharma, Work Assistant
 2. Phool Kumar, Beldar
 3. Ram Kumar, Mason
 4. Yudhbir Singh, Carpenter
 5. Karan Singh, Beldar
2. Entry of Adhaar card Number has not been made in the service books of following employees as circulated by the Pr. Secy. (Fin.), Fin. Deptt.. Govt. of NCT of Delhi vide letter No F3(03)/2015/T-1/Pr.A.0/2017-26 dt. 10.09.2015.
 1. Bindeshwari Sharma, Work Assistant
 2. Phool Kumar, Beldar
 3. Ram Kumar, Mason
 4. Yudhbir Singh, Carpenter
 5. Karan Singh, Beldar

It is advised that the detail of Adhaar Number of an employee in Service book should invariably be made so as to enable this office/Pay and Accounts Office to mention the details of Adhaar Number in record.

Latest Photograph of employees not pasted in most of the service books. The same shall be obtained & pasted in service books

Number of cuttings and over writings in service books and the pages are to be attested by HOO/DDO.

It is further advised that the record of service books of all the officials will be maintained strictly in accordance with Rule SR-196 to Sr-203 as well as all other related guidelines/directions issued by the Govt. from time to time may also be strictly observed.

l

Age proof and qualification certificates of some of the employees not pasted in service book.

(11)

Reasons for non-maintenance of proper record in respect of service books may please be elucidated to audit. Necessary compliance on the aforesaid discrepancies and necessary steps should be taken to all other similar cases in service books may also be reviewed at your own level under intimation to audit.

2