

56

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

Sub:- Audit Report of Executive Engineer(C) LG House, Vidhan Sabha, Tis Hazari, 1-A, Battery Lane, Opposite Tirath Ram Shah Hospital, Raj Pur Road, Delhi-110054 for the period 2017-19.

INTRODUCTION:-

The I.A.R on the accounts of Executive Engineer(C) LG House, Vidhan Sabha, Tis Hazari, 1-A, Battery Lane, Opposite Tirath Ram Shah Hospital, Raj Pur Road, Delhi-110054 for the period 2017-19 was conducted by the field Audit party No. X comprising of Sh. Ajay Kumar Chandna, IAO, Sh. Amit Kumar Sinha, AAO and Sh. Sukhbir Singh, UDC. The Audit was conducted during the period from 11/10/19 to 24/10/19 (10 working days). This was the internal audit.

AIMS AND OBJECTIVES:-

The division is looking after the Civil Building Maintenance works of residential and non-residential buildings like Tis Hazari court, LG House, Transport Authority Building, New Police Line, Schools and Hospitals etc. There are three sub divisions under this division.

HOD/HOO/DDO's/CASHIERS:-

POST	NAME OF THE OFFICER & DESIGNATION	PERIOD
HOO	Sh. Rajesh Kumar, Executive Engineer Sh. S K Mandal, Executive Engineer	01.04.17 to 31.07.17 01.08.17 to 31.03.19
DDO	-do-	01.04.17 to 31.07.17 01.08.17 to 31.03.19
Cashier	Sh. Satpal Singh	01.04.17 to 31.03.19

Budget Allocation & Expenditure for the year 2017-19

(Amount in Rs. Lakh)

Financial year	Budget Allocation	Expenditure
2017-18	Non Plan-1969.96 Plan- 50	Non Plan-1883.30 Plan- NIL
2018-19	Non Plan-1408 Plan- 406.06	Non Plan-1281.45 Plan- 226.24

2

Statutory Audit:-

The Statutory audit of the Executive Engineer(C) LG House, Vidhan Sabha, Tis Hazari, 1-A, Battery Lane, Opposite Tirath Ram Shah Hospital, Raj Pur Road, Delhi-110054 was conducted upto 2011-14 by AG (Audit), Delhi.

Vacancy Statement:-

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1	Group C	76	21	55

Maintenance of Records:-

The maintenance of records of Executive Engineer(C) LG House, Vidhan Sabha, Tis Hazari, 1-A, Battery Lane, Opposite Tirath Ram Shah Hospital, Raj Pur Road, Delhi-110054 for the period 2017-19 was found satisfactory subject to observations made in current audit report and in test audit note.

Old Audit report

There were 18 audit para's outstanding in the previous audit report. Three paras have been settled as taken as fresh. The remaining 15 para's have been incorporated with current audit report as part-I (old audit report).

(A)

S. No.	Year	Total Para's	Para Settled	Para no. of settled para's	Outstanding Para's with para No.
1	2004-06	02	NIL	NIL	1,2
2	2008-09	02	NIL	NIL	3,4
3	2009-14	07	Two	Para No. 10 & 11 (Taken as fresh)	5,6,7,8,9
4	2014-17	07	One	Para No. 13 (Taken as fresh)	12,14,15,16,17 & 18
TOTAL		18	03	03	15

(B) Details of Old Recovery:- 23,32,121/-

S. No.	Year	Recovery
1	2004-06	1881454/-
2	2014-17	450667/-
Total		23,32,121/-

(C) Current Audit Report :-

Details of Current Recovery (Audit period 2017-19):- NIL

The internal audit report has been prepared on the basis of information furnished and made available by the Executive Engineer(C) LG House, Vidhan Sabha, Tis Hazari, 1-A, Battery Lane, Opposite Tirath Ram Shah Hospital, Raj Pur Road, Delhi-110054 disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.



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

53

PART-I
Old Audit Report (2004-2017)

OLD REPORT
PART - I

34/C 13/C
(30)

(51)

AUDIT REPORT (2004-05 & 2005-06) OF DIV. XIII

Directorate of Audit
Govt. of NCT of Delhi
Delhi Sectt. I.P.Estate, New Delhi.

35/C

Case No. 1

Case No. 1

Reference AUDIT MEMO NO. 11

Dt: 21.11.2006

Sub: Unauthorized expenditure of Rs. 2,20,061/- in S/R to Non-Residential building of BJRM Hospital at Jahangir Puri, Delhi during 2004-05.
SH: Repair to chajjas ceiling at corridor of laundry parapets at TB centre flush repair of parapets, flush pointing of terrace and painting of G.I. pipes over terrace.

B. E. Agreement No. 31/EE/PWD-13/2004-05

The second and final bill of above noted work has been examined with reference to estimate of work, MB and agreement etc.

It has been observed that the estimated cost of the case was Rs. 4,27,300/- and tender was accepted @ 21.64% above the tender cost.

The estimated qty. of the Item No.1 to 4 was 470sqm whereas the same was actually paid for 577.26sqm. In this connection it has been observed that work has not been got done as per estimated qty. The estimate does not envisage the painting of Female Surgical Ward and Pump House whereas it has been got executed without the approval of competent authority.

The above item has not been shown in the deviation statement also. It has been mentioned in the deviation statement that qty. has been increased due to the reason mentioned in the deviation statement, which was apparently sound, but at the time of checking it was found essential to take up the same. On scrutiny of the record, it has come to notice that qty. has not been increased due to the reason mentioned in the deviation statement but qty. has been increased due to taking up of the work of Female Surgical Ward and Pump House (Electrical) and which were not part of the B. E. Agreement.

SP

(50)

25/11/72
34/11/72

Female Surgical Ward and Pump House (Electrical)

262.29sqm

S.No. & Item No.	Qty.		Rate	Amount
1.	262.29	X	300	99670.02
2.	262.29	X	150	39343.50
3.	262.29	X	89	23343.89
4.	262.29	X	220	<u>57703.80</u>
			Total	<u>220061.13</u>

Further as per estimate, painting of G.I. pipes of Ward II & III was required to be done whereas no work has been done in this regard. The reason may be given for the same.

Estimate was prepared for guniting for TB centre chajja, parapet, side pillars but repair to chajja ceiling at corridor of laundry has been got done without approval of the competent authority. The same has not been shown in the deviation statement. Please clarify the position.

Unauthorized expenditure of Rs.220061 may be got regularized from the competent authority and correct deviation statement is required to be prepared and needs approval of competent authority.

Reply to this Audit Memo has been submitted by the Deptt., but it is not in accordance with the rule on the subject.

73

Para No.2
(Reference Audit Memo No.18)

Dt. 5.12.2006)

15/12/06 (A) (49)

39/c
33/c

Sub: Unauthorised payment of Rs.18,81,454/- on account of incentive for early completion of work construction of Pucca school building for Govt. Sr.Sec.School at Sector A-10, Pocket-5, Narela, Delhi – Recovery thereof.
Agmt. No. 30/EE/PWD-13/2004-05

It has been observed that incentive for the early completion of the above noted work has been paid to M/s Rama Const. Co. amounting to Rs. 18,81,454/- for the period 15.10.05 to 28.2.06 keeping date of completion of work as 14-10-2005, but the work was not actually completed on the said date.

In this connection it is pointed out that the Project Manager has inspected the building on 28.1.2006 and several defects were pointed out vide letter No.23(20)/Q.C./COMP/DCE(P)/110 dt. 20.2.06, even then the completion date of work has been taken as 14.10.2005, which is not in order, as date of work should have been finalized after completion of defects/undone work pointed out by Project Manager.

Further, the above work includes civil work as well as work of electrical installation also, the date of completion of work has been taken as 14-10-2005, while showing the date of completion of work, the date of completion of electrical installation has not been taken into account. The actual date of completion may be decided after receipt of certificate of completion of electrical installations from the electrical division.

The completion date of both civil & electrical work may be kept in view and whichever work has been completed later, that date may be considered as actual date of completion of work.

However, calculation of incentive under claus. 2A of the Agreement is also incorrect. An amount of Rs. 8,898/- has been paid in excess. The incentive has been paid to the contractor for Rs. 18,81,454/- whereas the incentive amount comes to Rs. 18,72,556/-.

In future the incentive may be paid after the completion of all the items of work mentioned in the Agreement.

Other works in which incentive has been paid, may be reviewed at your own level under intimation to the Audit.

Keeping in view the above facts, it reveals that incentive has wrongly been paid to the contractor and an amount of Rs.18,81,454/- may be recovered from the contractor under intimation to the Audit.

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48

24/c

32/c

15/c
14/c

PART - II
CURRENT REPORT
(2008-2009)

Para 1 Page No 3 of Para 103
2008-09

No prior approval of competent authority taken for deviations and extra items leading to violation of para 23.1.2 & 23.2.3 of Works Manual, 2007 (Annex Memo No. 6 dated 14.09.2009)

Para 23.1.2 of CPWD Works Manual provides that deviations beyond the limit of 10% of agreement quantities should not be made at site without the principle approval of TS authority. Further, para 23.2.3 provides that no extra/substituted item should be executed or approved without the prior concurrence of its necessity by the authority who awarded the technical sanction.

It has been observed that in all the works executed by the division involving the deviations and extra items, prior approval of competent authority has not been obtained. All the deviations/extra items have been sanctioned at the time of payment of final bill, which is a violation of rule provisions. A few examples of the works that involves deviations & extra items for which no prior approval of TS authority was taken are given below for reference:-

Agreement No.	Year	% of Deviation over & above $\pm 10\%$	Amount of extra item (Rs.)	Remarks
03	2008-09	13.45	29945	
110	2008-09	10.69	87433 29703	
28	2007-08	11.58	80543	
10	2008-09	14.98	86622	
138	2007-08		29500	
140	2008-09	14.17	24248	
31	2008-09	14.36 & 12.42	294892	Appvl. of S.E. for $\pm 12.42\%$ still awaited
53	2007-08	15%	29961	
79	2008-09	16%	22298	Appvl. of S.E. for $\pm 16\%$ still awaited
38	2008	14.97	28604	
30	2008	14.84	29459	
		14.75	5125	
			29988	
			10863	

31/c 30/c 13/c 14/c 15/c (47)

In the agreement no.53 of 2007-2008, irregular sanction of Rs.150794/- towards 15% deviation was accorded by Ex. Engineer. The deviation which was shown as 15 % calculated wrong and actual deviation was of 15.26% which come under the powers of S.E. This aspect was completely ignored at the time of passing the final bill and an amount of Rs.150794/- on account of deviation was paid to contractor. Final bills are also being cleared subject to the pending sanction of deviations from S.E., which is also against the guidelines.

Ex-post-facto sanction of the competent authority for the deviations be taken and due care be taken while passing the final bills.

Para 2

Loss of Rs. 92661/- on account of payment of interest and legal charges.
(Audit Memo No.8 dated 14.09.2009)

While going through the vouchers file it has been noticed that an amount of Rs.688441/- was paid to M/s Kalyan Chand Goel & Co. vide voucher No. 34. This amount was paid after award given by arbitrator appointed by the competent authority. The dispute arose between PWD (Division M-321) and the contractor due to non-payment of the following amount by PWD to the contractor.

Handwritten note: In the voucher file of Rs. 688441/-

- Rs.494610/- on account of increase of wages of labour.
- Rs.122130/- on account of increase of price of cement & steel.
- Rs.4000/- with held by PWD.
- Total Rs.620740/-**

Although the file through which the arbitration case was delt has not been made available to audit, but a copy of the award of arbitrator attached with the vouchers revealed that the contractor claimed Rs.494610/- under clause 10C of the agreement on account of increase of wages of labour which were revised by the labour department, but the PWD denied to make the payment of increased wages to the contractor.

In the case of payment of increased price of cement and steel under clause 10A the contractor claimed the same by serving a notice to PWD but the PWD did not make the payment on basis of increased price of cement and steel. Also the PWD with held an amount of Rs.4000/- on account of QC para and rectification of defects. The contractor pleaded that the amount with held was not correct because in the MB nil defects have been recorded and all QC paras replied.

After considering the facts and circumstances produced by the contractors and PWD, arbitrator ordered to make the payment of Rs.620740/- along with simple interest @ 10% with effect from 27/11/2007 to the date of payment. The PWD accepted the award of arbitrator and paid an amount of Rs.688401/- which was inclusive of

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46

13/c

30/c 22/c

be fixed in accordance with the recommendation of pay commission and recovery of overpayment be made from the concerned employee.

In the case of Shri Balak Ram, Beldar S/o Shri Ram Singh although his increment has been granted as on 01/07/2009, but pay fixation entry has not been done in the service book.

Further it has also been observed that the pay has been rounded off to the next Rs.10/-, whereas as per Govt. of India orders the amount of a rupee or more should be rounded off to the next higher whereas the paisa should be ignored. But the division did not adhere to the Govt. of India's orders and continuing to pay the amount rounded off to next higher.

All such cases may be reviewed and necessary recoveries be effected after due verification under intimation to audit.

Para 7

Unauthorized payment of surcharge of MTNL Telephone Bills
(Memo No. 03 dated 04.09.2009)

Recd
20/9/09
20/9/09
20/9/09

Paid telephone bills for the year 2008-09 checked in audit and found that some of telephone bills of different sub division were paid after due date along with surcharge without the approval of HOD was not obtained. Details of such bills are given in Annexure-I to this report. An amount of Rs.840/- was paid towards surcharge. It is observed that neither the dealing hand pointed out the payment of surcharge nor HOD (EE) noticed such lapses at the time of signing the bills and cheques.

Reasons for payment of surcharge without obtaining approval of competent authority may be stated to audit and all such cases be reviewed and the irregularity may be got regularized from the competent authority and compliance shown to audit.

Para 8

Recd only

Irregularities in issuance of cash receipts
(Audit Memo No.4 dated 10.09.2009)

Receipt books and cash book for the year 2008-09 test checked and following irregularities have been noticed:-

1. Issuance of Receipts Nos 092 to 096 (Book No 33) and keeping them blank

As per practice prevailing in the Division cash and other receipts are being acknowledged by issuing a receipt in format CPWD-3(cash) and a corresponding entry to

2

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2

99/c 98/c 12/c

When effect is made in the cash book. Test check of receipt book No. 33 and entries made in the cash book test checked and found that Receipt Nos.092 to 096 of this book were left blank without quoting any reason and also these receipts have not been cancelled (receipt No 091 was issued on 04.2.2009 and 097 on 18.4.2009). On verbal discussion with the officials of the division revealed that some cash against these receipts was received but the receipts could not be issued and left blank. Even if the stand of the Division considered it would be seen from the entries made in the cash book in between 04.2.2009 to 16.3.2009 that 42 transactions, for which no receipts were issued, have been shown in the cash book but only 5 receipts have been left blank. It is not understood as to why these five receipts were left blank and cross reference (receipt No.) against 42 transactions has not been made in the cash book, as was being done earlier.

On signing the receipts by the Executive Engineer

During the test check it has been noticed that although details of amount and source of receipt has been written in the receipts but neither the receipts were signed by the Executive Engineer of the Division nor the same were issued to the persons from whom the amount was received as all the original receipts in the receipt book No.33 are intact.

On writing of Cash Book w.e.f. 17.3.2009 to 31.3.2009.

Test check of cash book revealed that it has not been written after 16.3.2009 till the end of the financial year. It is worth mentioned here that in the Govt. set up a number of transactions take place in the last fortnight of the March, it is not possible that no transactions would have occurred during these days. Reasons for non completion of cash book have also not been recorded.

Reasons for above irregularities/lapses be stated to audit and immediate steps be taken to set right the irregularities/lapses and compliance be reported to audit.

Para 9

Non recovery of TDS
(Annexure No.02 dated 04.09.2009)

Reasons for TDS non recovery

Bill of advertising agency for the year 2008-2009 checked and found that TDS at prescribed rates has not deducted from the agency to whom payment towards advertising was made. An amount of Rs.23,974/- has been calculated on the basis of vouchers presented before the audit. Details of recovery are given in the Annexure- II enclosed to this report.

Reasons for the non-recovery of TDS may be elucidated to the audit and necessary recovery may please be made after due verification. All other such cases be reviewed and recovery be effected under intimation to audit.

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PART-II
CURRENT AUDIT REPORT
(2009-14)

98/c
97/c
AM

MEMO NO. 12
Dated: 08/07/2014

AUDIT PARA NO. 1 S

Sub: Irregular payment of Rs. 41.91 lakhs towards construction of 10 Nos. new SPS type rooms on existing single storied building at School No. 4, Roop Nagar, Delhi.
(Agreement No. 48/EE/CBMD M-321/2011-12)

Name of Work	Construction of 10 Nos. new SPS type rooms on existing single storied building at School No. 4, Roop Nagar, Delhi. (Agreement No. 48/EE/CBMD M-321/2011-12)
Name of Agency	Shri Lokesh Kumar
Technical Sanction	Rs. 44,99,100/-
Estimated Cost	Rs. 35,27,581/-
A/A & E/S	Rs. 48,03,169/-
Rendered Cost	Rs. 36,40,816/- (3.21% above the EC)
Date of Start of Work	12.11.2011
Stipulated date of completion	11.02.2012
Date of actual completion	10.04.2012
Total cost of Work done	Rs. 78,32,144/- (115.12% above the TC)

As per section 2.4.2 and 2.5.2 of CPWD Works Manual - 'Expenditure sanction & technical sanction can be exceeded upto 10% beyond which revised expenditure and technical sanction shall be necessary. Further para 24.1.2 (3) and para 24.2.3(1) of CPWD Works Manual provides that 'Deviations beyond the limit of 10% should not be made at site without in-principle approval of technical sanction authority and No substituted items should be executed or approved without prior concurrence of the necessity by the authority who accorded the technical sanction.

In the instant case A/A & E/S and Technical Sanction for the work was Rs. 44,99,100/- and Rs. 48,03,169/- whereas the payment was Rs. 78,32,144/- without obtaining the revised A/A & E/S and Technical Sanction. In the final bill, it has been observed that the above work executed by the contractor has realized the deviation of Rs. 17,83,500/- & extra items of Rs. 22,63,134/- but the prior approval of competent authority has not been obtained nor the Deviation Statement & Extra Items statements falls under the competency of Superintending Engineer & Extra Items statements have been got approved. This aspect was completely ignored at the time of passing the final bill and made the final payment of the work which is objectionable & irregular.

Division may obtain revised A/A&E/S and technical sanction alongwith approval of deviation & extra items statements from competent authority under intimation to audit.

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43

26/c

27/c

MEMO NO. 15
Dated: 10/07/2014

AUDIT PARA NO. 2 6

Sub: No prior approval of competent authority taken for Deviation and Extra Items worth Rs. 26.64 Lakhs for the work of Renovation of Barrack No. 16 (Double Store) old Barrack and Mess No. 3&4 (Four Storey new Barrack at NPL Kingsway Camp, Delhi.
(Agreement No. 30/EE/CBMD M-321/2011-12)

In the above said work A/A & E/S amounting to Rs. 42,31,848/- was issued by AEP (PHQ)/L&B vide letter dated 13/07/2011. Accordingly, the work was technically sanctioned for Rs. 31,27,600/- vide no. 39/EE/CBMD M-321/2011-12 and awarded to Shri Shri Munzareen Ahmed at the tendered cost of Rs. 19,83,887/- i.e. 4.39% above the Estimated Cost Rs. 28,69,376/- with the date of start & stipulated date of completion 04/10/2011 & 03/12/2011 respectively. The work has actually been completed on 19/03/2012 with the total value of Rs. 46,48,536/- i.e. 62.01% above the tendered cost.

On scrutiny of final bill, following discrepancies have been found.

As per section 2.5.2 of CPWD Works Manual - 'Technical sanction can be exceeded upto 10% beyond which revised technical sanction shall be necessary'. In the said work the sanctioned cost was Rs. 31,27,600/- and the total work was completed with expenditure of Rs. 46,48,536/- (48.63% above the T/S) without obtaining the revised Technical Sanction from the competent authority which is irregular. The estimates were not properly assessed as there is a huge enhancement of cost of work done by 62%.

The deviation & extra items were executed worth Rs. 22.98 lakhs without the prior approval of the competent authority, which is irregular and violation of section 2.4 of CPWD Works Manual. Further the Deviation Statement & Extra Items statements submitted under the competency of Superintending Engineer have also not been approved and the contractor has made the final payment of the work which is highly objectionable & irregular. In view of the huge enhancement in cost of work on account of deviation & extra items why the division has not called fresh tender.

The revised technical sanction alongwith approval of deviation & extra items statements from competent authority may be obtained under intimation to audit.



42

26/c 25/c

AUDIT PARA NO. 5 7

MEMO NO. 14
Dated: 10/07/2014

Sub: Expenditure of Rs. 13.33 lakhs incurred without approval towards Repair & resurfacing of roads at ITI, Jahangir Puri, Delhi.
(Agreement No. 91/EE/CBMD M-321/2011-12)

The above work was technically sanctioned for Rs. 16,91,600/- vide no. 91/EE/CBMD M321/2011-12 and awarded to Shri Munzareen Ahmed at the tendered cost of Rs. 10,60,482/- i.e. 12.86% below the Estimated Cost Rs. 12,16,986/- with the date of start & stipulated date of completion 06/02/2012 & 30/03/2012 respectively. The work has actually been completed on 10/05/2012 with total value of done was Rs. 23,93,609/- i.e. 125.71% above the tendered cost.

On scrutiny of final bill, following discrepancies have been found:

During execution of work, deviation was made amounting to Rs. 5,66,756/- (53% of Tendered Cost) and Extra items of Rs. 6,93,272/- (65.38% of Tendered Cost) as per section 24.1.2 (3) of CPWD Works Manual - Deviations beyond the limit should not be made at site without in-principle approval of technical sanction authority and Section 24.2.3 (1) says that - No extra/substituted items should be allowed or approved without prior concurrence of the necessity by the authority who issued the technical sanction. But in the instant case neither prior approval of competent authority nor deviation & extra items falls under the competency of the sanctioning Engineer has been approved and released the final payment of work which is illegal, objectionable & irregular.

Further, revised technical sanction for the total work done Rs. 23,93,609/- was also not obtained from the competent authority. There is a huge enhancement in cost of work by 68% than the estimates.

Expost-facto sanction of deviation & extra items may be obtained from Competent Authority under intimation to audit.

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(21)

MEMO NO. 11
Dated: 08/07/2014

AUDIT PARA NO. 4 8

Sub: Delay in execution of works and final payment.

(A) During test check of agreement register, it revealed that the final payment of the following work has not been made:


S.No.	Aggr No	Name of Work	Date of Start	St. date of Completion	Actual date of Completion	Remarks
1	14/2010-11	Renovation of Barrack No 5 (four storey/New Barrack) at NPL KW Camp, Delhi (TC Rs. 15.32.116/-)	24.06.10	23.10.10	03.01.11	Final payment not yet made

The said work was to be completed on 23.10.2010 whereas actually completed on 03.01.11 even after lapse of more than 03 years but final payment has not been made by the division so far. As per section 30.2 (1) - Final payments for works costing more than 10 lakhs should be made within 06 months of the completion of work, and for other works within 03 months. Delay in payment of work after completion within stipulated period may lead to litigation.

Division is advised to follow up the matter and to make final payments after due verification and completing all necessary formalities according to CPWD Works Manual, to avoid any legal obligations, under intimation to audit.

(B) During test check of agreement register, it revealed that following works have not been shown completed within stipulated time.

S.No.	Aggr No	Name of Work	Date of Start	St. date of Completion	Actual date of Completion	Remarks
1	29/2011-12	Renovation of Barrack No 17 & 18 (Double storey old Barrack) at NPL KW Camp, Delhi	04.10.11	03.12.11	Not completed	--
2	42/2011-12	Replacement of damaged sewer Line in Staff Quarters & Police Station, Roop Nagar, Delhi (TC Rs. ...)	27.01.12	13.02.12	Not completed	--
3	60/2011-12	Addition alteration and repair work of VREC of AC-04, Adarsh Nagar, Delhi	28.11.11	10.01.12	Not completed	--
4	13/2012-13	EOR of overhead Tank in NPL KW Camp, Delhi (Retro filling of Column & Beams)	08.10.12	07.12.12	Not completed	--



24/c 22/c 7/c (40)

The above mentioned works have not been completed even after lapse of two and half years. Division in its reply has explained that 'these works have almost completed and some minor changes in scope of work, due to these changes some hindrances were appeared. One most hindrance is non release of budget from police department'. The reasons given by division are not justifiable as all these works are maintenance work and hindrances were not so prolonged which may take too much time to resolve. Budget provision is always provided whenever A/A &E/S is accorded by the client department.

Division is advised to follow up the matter at appropriate level and take necessary steps to complete the works under intimation to audit.

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23/c 22/c (39)

MEMO NO. 13
Dated: 10/07/2014

AUDIT PARA NO. 5 9

Sub: Replacement of damaged/abandoned underground sump with new underground sump of capacity 200000 ltrs. & pump house in Tis Hazari Court complex, Delhi.
(Agreement No. 68/EE/CBMD M-321/2009-10)

A/A & E/S amounting to Rs. 27,99,524/- was issued vide no. 90/24/CTB/THC/2009 dated 03/10/2009 for the above work. The work was technically sanctioned for Rs. 25,92,300/- vide no. 62/EE/CBMD M321/2009-10 and awarded to Shri Man Mohan Singh at the tendered cost of Rs. 22,81,342/- i.e. 4.39% above the Estimated Cost Rs. 21,85,403/- with the date of commencement and completion on 04/12/2009 & 03/04/2010 respectively. But the work has actually been completed on 05/05/2011 with the total value of Rs. 38,81,881/- i.e. 70.16% above the tendered cost.

In this connection, following observations are made.

A/A & E/S for the work was sanctioned amounting to Rs. 27,99,524/- and the payment was made Rs. 38,81,881/- (38.66% above the A/A & E/S) without obtaining the revised A/A & E/S from the client department, which is irregular. Similarly, technical sanction exceeding upto 10% beyond which revised technical sanction shall be necessary. But revised T/S for the total work done Rs. 38,81,881/- (49.75% above the T/S) was also not obtained from the competent authority, which is also irregular. Enhancement of cost of work 77.62% shows that preliminary estimates were prepared on unrealistic basis and due care/consideration was not given.

During execution of work, deviation was made amounting to Rs. 4,53,893/- (19.90% of Tendered Cost) and Extra Items of Rs. 13,59,862/- (59.61% of Tendered Cost), without in-principle approval of technical sanction authority and at the time of final payment, deviation & extra item statements work got approved. Instead of enhancing the cost of work through deviation & extra items, why division has not called fresh tender for the extra work.

Further, the work was actually completed after delay of 390 days from the stipulated date of completion which shows that no proper monitoring of progress of the work was done by the division.

The revised A/A & E/S and technical sanction may be obtained from Competent Authority under intimation to audit.



92/c 21/c

MEMO NO. 09
Dated: 07/07/2014

AUDIT PARA NO. 6 10

Sub: Non refund/renewal of FDRs

On scrutiny of FDR Register, it revealed that many FDRs are laying with the Division which have neither been refunded to the contractor nor renewed. The detail of few cases is as under:

S No	Item No. of Register	Date of Maturity/Validity	Amount
1	431	22/09/2008	3,325
2	920	10/08/2010	16,000
3	1121	01/06/2011	10,500
4	1138	22/06/2011	8,000
5	1142	10/12/2011	64,000
6	1155	13/01/2012	79,000
7	1198	08/03/2012	7,500
8	1209	12/03/2012	1,800
9	1210	12/03/2012	5,000
10	1212	19/03/2012	8,000
11	1223	19/03/2012	6,000
12	1237	15/04/2012	15,000
13	1238	19/03/2012	3,700
14	1239	21/10/2011	9,300
15	1240	23/07/2011	4,000
16	1241	13/04/2012	8,000
17	1308	13/02/2012	11,000
18	1365	24/04/2012	10,500
19	1408	16/05/2012	6,000
		24/02/2012	48,000
			71,000
			9,000
			31,157

TAF
Party
for completion

Division may take action and refund the FDRs where works have been completed and FDRs are due to refund and renewed the FDRs where works not yet completed, after due verification under intimation to audit.

2

g/c 20/c

MEMO NO. 07
Dated: 07/07/2014

AUDIT PARA NO. 7 ||

Sub: Unadjusted balances lying in Suspense Deposit Accounts.

During test check of the Monthly Accounts of the Division, it revealed that a heavy outstanding/unclaimed balances is lying in Suspense Deposit Accounts as per detail given below :

Particulars	Opening Balance as on 01.04.2013	Closing Balance as on 31.03.2014
Deposits of Contractors as Securities	36,32,503	61,54,625
Deposits for works to be done	64,42,040	82,99,975
Misc Deposits	2,79,58,542	2,49,28,715

As per instructions contained in Receipt & Payment Rules, the unadjusted/unclaimed deposits which are lying for more than three years should be credited to Government Revenue Account immediately.

Division was requested to furnish the details of unclaimed deposits lying with them more than 03 years which are to be credited in Government Revenue Account but division could not furnish the requisite detail.

Division may work out the details of deposits of more than three years and credit in Government Revenue account under intimation to audit.

IAO
AUDIT PARTY NO. XVII

12

PART - II

CURRENT AUDIT REPORT
(2014-17)

10
Para No. 01: Irregular Pay Regulation- Recovery of Rs. 4765/-
(Observation Memo No.01 Dated: 12-07-2017)

1. Sh. Brij Mohan, Beldar During test check of service Books/PBR, It has been observed that the pay fixation of Sh. Brij Mohan, Beldar not in order. Calculation mistake found on granting IInd MACP on 01-07-2011. It should be as under:

S.No.	Period	Pay as per Service Book	Pay as per Audit.
1.	01-07-2010	7560 + 1900	7560 + 1900
2	16-05-2011 (IInd MACP)	7560 + 2000	7560 + 2000
3	01-07-2011	8160 + 2000	8150 + 2000
4	01-07-2012	8470 + 2000	8460 + 2000
5	01-07-2013	8790 + 2000	8780 + 2000
6	01-07-2014	9120 + 2000	9110 + 2000
7.	01-07-2015	9450 + 2000	9450 + 2000
8.	01-07-2016	9800 + 2000	9800 + 2000

The overpaid amount of Rs. 1032/- may be recovered from Sh. Brij Mohan, Beldar under intimation to audit.

2. Sh Chaman Lal, Beldar During test check of service Books/PBR , It has been observed that the pay fixation of Sh Chaman Lal, Beldar not in order. Calculation mistake found on granting IInd MACP on 01-07-2011. It should be as under:

S.No	Period	Pay as per Service Book	Pay as per Audit.
1.	01-07-2006	6060 + 1300	6060 + 1300
2	26-10-2006 (1st ACP)	6290 + 1900	6280 + 1900
3	01-07-2007	6540 + 1900	6530 + 1900
4.	01-07-2008	6800 + 1900	6790 + 1900
5	01-07-2009	7070 + 1900	7050 + 1900
6.	01-07-2010	7340 + 1900	7320 + 1900
7	01-07-2011	7620 + 1900	7600 + 1900
8	01-07-2012	7910 + 1900	7890 + 1900
9	01-07-2013	8210 + 1900	8190 + 1900
10.	01-07-2014	8520 + 1900	8500 + 1900
11.	26-10-2014	8840 + 2000	8820 + 2000
12.	01-07-2015	9170 + 2000	9150 + 2000

The overpaid amount of Rs. 3733/- may be recovered from Sh Chaman Lal, Beldar under intimation to audit

18/C
19/C

PARA 02: Shortcomings in Register of Interest Bearing Securities/ FDRs.
(Observation Memo No. 04 dated 13-07-2017)

On scrutiny of Register of Interest Bearing Securities for the year 2014-17, followings shortcomings have been observed:

1. **Page counting certificate was not recorded:** Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the Register, has not been found recorded.
2. **Agreement Number:** Agreement No. work should be mentioned against each Entry of FDR. After scrutiny of record it is found that the agreement number not mentioned.
3. **Non refund /renewal of FDRs:** On scrutiny of FDR Register, it revealed that many FDRs are lying with the Division which neither been refunded to the contractor nor renewed. The detail of few cases is as under:

S.NO.	Item No. of Register	Date of Maturity/Validity	Amount
1	1776	03-12-2013	397027/-
2	1800	23-11-2013	628/-
3	2003	14-08-2014	72909/-
4	2057	26-10-2014	38200/-
5	2064	06-11-2014	52000/-
6	2080	19-11-2014	20000/-
7	2082	19-11-2014	22000/-
8	2131	21-12-2014	24700/-
9	2142	04-01-2015	39600/-
10	2143	04-01-2015	10000/-
11	2157	29-01-2016	44200/-
12	2162	23-01-2014	10000/-
13	2209	07.02.2014	10000/-
14	2210	07.02.2014	10000/-
15	2237	09-04-2015	415000/-
16	2241	21-04-2015	4000/-
17	2242	21-04-2015	4500/-
18	2254	09-05-2015	10000/-
19	2255	09-05-2015	10100/-
20	2256	03-05-2015	14000/-
21	2257	07-08-2014	10000/-
22	2269	29-05-2015	24000/-
23	2279	29-05-2015	14000/-
24	2286	13-06-2014	12000/-
25	2288	16-06-2015	21500/-
26	2606	05-05-2016	8000/-

TAF
May turnover
Rajiv

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16/C-17/e

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Para 03: (A) Delay in execution of works

(Observation Memo No. 05 dated 14.07.2017 and Observation Memo No. 06 dated 14.07.2017)

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

During test check of Agreement register, it has been revealed that the work has not been completed so far, some instances are given hereunder:-

S.No.	Agreement Register	Name of Work	Stipulated date of completion	Actual date of completion
1	2/2014-15	Renovation of main entrance area for the chamber of thr Court Room No.12,8,9 and open court yard Tis Hazari	29.07.14	Not completed
2	19/2014-15	Providing & Fixing in various Courts at Tis Hazari Court	20.07.2014	Not completed
3	20/2014-15	A/R & M/o at BJRM Hospital, Jahangir Puri, Delhi	21.08.2014	Not completed
4	31/2014-15	Setting up Family Court at Tis Hazari Court, Delhi	06.08.2014	Not completed
5	35/2014-15	Renovation of Room No.5 and 7 Tis Hazari Court Bldg., Delhi	07.08.2014	Not completed
6	54/2014-15	Providing & laying antiskid vitrified floor tiles in wards of AAAGH	14.12.2014	Not completed
7	59/2014-15	EOR to Govt. SKV	27.11.2014	Not completed
8	65/2014-15	Replacement of damaged asbestos sheet etc in Dte. Of Agriculture Marketing, 49 Sham Nath Marg, Delhi	03.01.2015	Not completed
9	76/2014-15	Renovation of Room NO 260,261,263,	20.01.2015	Not completed
10	78/2014-15	Providing barricading around existing main bldg of SKV	09.05.15	Not completed
11	93/2014-15	A/R & M/o at BJRM Hospital, Jahangir Puri, Delhi	08.03.15	Not completed
12	21/2016-17	Providing & Fixing shutters with Frams for electric Boxes at Tis Hazari	23.09.2016	Not completed
13	54/2016-17	A/r & M/o Residential Bldg. Police Colony, Civil Lines, Delhi	16.10.2016	Not completed
14	69/2015-16	A/r & M/o of DA Flats Model Town	03.01.2016	Not completed

BB

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Action may be taken and penalty may be imposed as per CPWD Manual against the agencies under intimation to audit.

B : Delay in execution of works & Payment

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

During test check of Agreement register, it has been revealed that there is delay in most of the works, e.g. some instances are given hereunder:-

S.No.	Agreement Register	Name of Work	Stipulated date of completion	Actual date of completion
1	1/2014-15	Renovation of Labour Room & attached Toilets at AAAGH	05/07/14	25/05/15
2	3/2014-15	Replacement of A/C Sheet repair of roof and replacement of False Ceiling at NCC Deptt.	09.07.2014	31.03.2015
3	32/2014-15	Provision of office Table, Chairs, etc at Room No.301,302 Tis Hazari Court, Delhi	06.08.2014	03.12.2016
4	41/2014-15	Water proofing treatment on roof for preventing leakage seepage at SKV, Adarsh Nagar	10.09.2014	18.12.2014
5	53/2014-15	Renovation of Office Bldg & Garage of DIP	01.03.15	19.03.16
6	73/2014-15	Construction of New SPS Compactor Room at LG House	04.01.2015	02.04.15
7	7342014-15	Repair & Renovation of Toilet Block	10.01.2015	19.05.2015
8	87/2014-15	Renovation of Room No.12, 13, 14, 17, 36 Tis Hazari Court Bldg, Delhi	-28.03.2015	10.07.2015
9	20/2016-17	Renovation work in Cort Room at Tis Hazari Court Bldg, Delhi	23.10.2016	08.03.2017
10	63/2015-16	Construction of SPS Type of Unani Dispensary room at BJRM Hospital	03.02.2016	13.01.2017

Action may be taken/penalty may be imposed as per CPWD Manual against the agencies under intimation to audit

B

(31)
H/C H/C

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Para No. 04. Irregular payment of Rs. 140.89 Lacs towards construction of 24 Nos. New SPS Type class Rooms (Double story) with two toilet block at Govt. Coed. Middle School Mukand Pur Village Delhi 110042.
(Observation Memo No. 09 Dated 18.07.2017)

The work has been awarded to Sh. Kamal Singh, vide agreement No. 18/EE/CBMD-321/2014-15)

Name of Work	Construction of 24 Nos. New SPS Type class Rooms (Double story) with two toilet block at Govt. Coed. Middle School Mukand Pur Village Delhi
Name of Agency	Sh. Kamal Singh
Technical Sanction	185,58,000
Estimated Cost	206,58,147/-
A/A & E/S	188,79,211/-
Tendered Cost	140,64,066/- (31.92% below)
Date of Start of Work	20-06-2014
Stipulated date of completion	19-11-2014
Date of actual completion	09-01-2015
Total cost of Work done	288,03,932/- (55.21 % above the TC)

- (a) As per section 2.4.2 and 2.5.2 of CPWD Works Manual- Expenditure sanction & Technical sanction can be exceeded upto 10% beyond which revised expenditure and technical sanction shall be necessary'. Further para 24.1.2 (3) and para 24.2.3.(1) of CPWD Works Manual provides that 'Deviations beyond the limit of 10% should not be made at site without in-principle approval of technical sanction authority and No. extra/substituted items should be executed or approved without prior concurrence of the necessity by the authority who accorded the technical sanction'.

In the instant case, A/A & E/S and Technical Sanction for the work was sanctioned amounting to Rs. 188,79,211/- whereas the payment was made Rs. 288.03.932/- without obtaining the revised A/A & E/S and Technical Sanction. While scrutiny of final bill, it has been observed that the above work executed by the division of extra items of Rs.55,68,612.74 But neither the prior approval of competent authority has not been obtained nor the Deviation Statement & Extra Items statement approved by competent authority. Keeping in view the huge enhancement in cost of work on account of deviation & extra items why the division has not called fresh tender.

13/11/20
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(b) **Completion statement not attached:** As per Section 30.4 (6) An attested copy of the completion certificate will be attached with the office copy of the Final bill of the contractor, and it shall remain on the record of the Division. The Executive Engineer shall not make final payment till this certificate is recorded and attached to the office copy of the bill. This certificate, however, will in no way reduce the responsibility of the Executive Engineer and the Divisional Accountant for due check of the work and the bill as required by the rules and code of practice of the Department

After scrutiny of final bill it is observed that the copy of completion certificate not attached with the final bill. The bill also not checked and signed by the divisional accountant

The revised A/A & E/S and technical sanction may be obtained from Competent authority under intimation to audit.

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13
PARA 05: CONSTRUCTION OF TEMPORARY STORE FOR OLD FURNITURE IN TIS HAZARI COURT COMPLEX, DELHI (Observation Memo No. 11 Dated 19.07.2017)

The work has been awarded to M/s D.S Construction Co. vide Agreement No. 06/EE/CBMD-321/2014-15.

In the above said work A/A & E/S amounting to Rs.6,82,100/- was received vide No.F/6/CTB/THC/2012/37964 dated 27/07/2012. Accordingly, the work was technically sanctioned for Rs.6,62,200/- vide CBMD 321/8292 dated 18.09.2012. The work was awarded to M/s D.S Construction Co. at the tendered cost of Rs.458,297/- i.e. 30.1% below the Estimated Cost Rs.655646/- with the date of start & stipulated date of completion 31.05.2014 & 30.07.2014 respectively. The work has actually completed on 19.09.2015. The total value of work done was Rs.11,51,084/- i.e 151.16% above the tendered cost.

On scrutiny of final bill, following discrepancies have been found:

As per section 2.4.2 and 2.5.2 of CPWD Works Manual- Expenditure sanction & Technical sanction can be exceeded upto 10% beyond which revised expenditure and technical sanction shall be necessary

In the said work , T/S for the work was Rs.6,62,200/- and the total work done was Rs 11,51,084/-((73.82% above the T/S)without obtaining the revised Technical Sanction from the competent authority, which is irregular.

It has also been observed that A/A & E/S for the work was sanctioned amounting to Rs. 682100/- whereas the payment was made Rs.11,51,084/- without obtaining the revised A/A & E/S.

As per section 24.2.3 (1) of CPWD Works Manual-No extra/substituted items should be executed or approved without prior concurrence of the necessity by the authority who accorded the technical sanction. The extra items were executed without prior in-principal approval of the competent authority, which is irregular.

Total work was done for Rs. 1151084/- which is Rs. 692787/- more than tendered cost. Extra Items for Rs. 167,508/- (Extra item Statement I for Rs. 57890/- sanctioned by AE and Extra item Statement II for Rs. 109618/- has been sanctioned Ly EE) has been sanctioned.

Revised A/A & E/S may be obtained from the competent authority and extra items for rest of amount Rs. 525279/ (692787 - 167508) may be obtained from competent authority under intimation to audit.

15/c 11/e (28)

15x

PARA 06: Short Recovery of Rs 4,45,902/- on account of Non recovery of TDS (VAT).
(Observation Memo No. 16 Dated 24.07.2017)

According to Section 36A of DVAT Act 2004, in a work contract activity, whenever any material is also transferred to the awardee the contractor is liable to deduct TDS 2% in cash of registered dealer and @4% in respect of un-registered dealer and w.e.f. 16.01.2013 from registered dealer @4% and 6% from un-registered dealer.

On scrutiny of records of the party, it has been observed that TDS (VAT) has not been deducted in many bills at the appropriate rate. It is to be deducted @ 2% upto 15.01.2013 and @ 4% w.e.f. 16.01.2013 being a registered dealer. Details of bills and amount of DVAT recoverable from the party is given below:

S NO.	Name of work	Agreement NO. & Name of Agency	Gross Amount of bill	DVAT deducted by the Division 3%	DVAT should be deducted by the Division 4%	Balance amount to be deducted
1.	Repair and renovation Personal Staff Rooms PS and additional secretary to L.G.	138/EE/CDMB-321/PWD/14-15 Sh. Surender Tyagi	357651/-	10730/-	14306/-	3576/-
2.	Con. Of New SPS computer Room at L.G. House Delhi	73/EE/CDMB-321/PWD/14-15 M/S Indo office Solution Pvt. Ltd.	1271351/-	38141/-	50854/-	12713/-
3.	A/R and M/O to GBSS School Mukherjee Nagar, Delhi	100/EE/CDMB-321/PWD/14-15 Sh. Mohd. Rashid	259417/-	7783/-	10377/-	2594/-
4.	A/R and M/O of Eastern Wing, Western Wing on THC Building, Delhi	11/EE/CDMB-321/PWD/14-15 M/S D.S. Cons. Co.	73697/-	2211/-	2948/-	737/-
5.	A/R and M/O to NRB in Delhi Vidhan Sabha at Old Secretariat Delhi 54	110/EE/CDMB-321/PWD/14-15 Sh. Bhagwan Mittal	1056412/-	31692/-	42256/-	10564/-
6.	A/R and M/O to E/wing & Central Hall THC Delhi	07/EE/CDMB-321/PWD/15-16 Sh. Jabir Hussain	1965618/-	58969/-	78625/-	19656/-
7.	A/R and M/O of Eastern Wing, Western Wing, Central Hall & Ancillary building on THC Building, Delhi	07/EE/CDMB-321/PWD/14-15 Sh. Jabir Hussain.	127113/-	3813/-	5085/-	1273/-
8.	A/R and M/O of Eastern Wing, Western Wing, Central Hall & Ancillary building on THC Building, Delhi	36/EE/CDMB-321/PWD/14-15 Sh. Jabir Hussain.	249141/-	7474/-	9966/-	2492/-
9.	Cont. of 24 NTS New SPS type Class Rooms with two toilet block at Govt. Coed Middle school Mukand Pur	18/EE/CDMB-321/PWD/14-15 Sh. Kamal Singh.	28803932/-	864118/-	1152157/-	288039/-

15/c

9/c 18/c (27)

	Village					
10	Cont. of 04 Nos SPS type Class Rooms (Double Story) at CGSSS Nathupura	136/EE/CDMB-321/PWD/14-15 M/s Saeed Builders	3526166/-	105785/-	141668/-	35883/-
11	Retrofitting /Repair of pillar of main building school at Sarvodaya Vidhyalaya New delhi	56/EE/CDMB-321/PWD/14-15 Sh. Natees Ahmed	531861/-	15956/-	21274/-	5318/-
12	Renovation Alteration of Multipurpose hall and sound system, Stage lighting stage curtain Air Conditioner light and fans at SV NPL Kingsway Camp Delhi	05/EE/CDMB-321/PWD/16-17 Sh. Mohd Danish	469226/-	14077/-	18769/-	4692/-
13	Renovation of Reception at Raj Niwas	56/EE/CDMB-321/PWD/16-17 M/S MGI INFRA PVT. LTD.	590067/-	17702/-	23603/-	5901/-
14	A/R & M/O to vidhan Sabha Delhi. Providing 8 nos. CC Block damaged power line on back side from canteen to CRPF Gate Delhi Vidhan Sabha	41/EE/CDMB-321/PWD/15-16 Sh. Shri Bhagawan Mittal	1541176/-	46235/-	61647/-	15412/-
15	Renovation to Rooms of Hon'ble Ministry Deputy Speaker and Chairman of the Government Houses in Delhi Vidhan Sabha	71/EE/CDMB-321/PWD/15-16 Sh. Shri Bhagawan Mittal	2673722/-	80212/-	106949/-	26737/-
16	Cont. of Rain water harvesting Structure at Directorate of Information on Publicity Block 9, Old Sec II, Delhi 54	41/EE/CDMB-321/PWD/15-16 Sh. Shri Bhagawan Mittal	1031495/-	30945/-	41260/-	10315/-
	Total					445902/-

Amount of DVAT amounting to Rs. 445902/- may be recovered from the Contractor under intimation to the audit.

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7/c (26)
8/c
9/c

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PARA NO. 07: Irregular Contingent Expenditure made by the Division and charged to work.
(Observation Memo NO. 17 Dated 25-08-2017)

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 records provided by the division, it has been observed that during 01-01-2016 to 31-03-2017, the expenditure has been incurred for the purchase of Office Stationery, Re-filing and purchase of Toner, Cartridge, furniture and payment of water bills/ petrol etc. which has been charged to the work.

The details of contingent expenditure wrongly charged to work are as under:-

1. Name of work:- A/R and M/O to NRB at Old Sectt. Delhi.

V. No.	Date	Amount	Remarks
38	14-07-2016	14341/-	Petrol and coolant

2. Name of Work: A/R and M/O to Raj Niwas at Old Sectt. Delhi.

V. No.	Date	Amount	Remarks
39	14-07-2016	12133/-	Petrol and coolant

3. Name of Work: A/R and M/O to NPL Kignsway Camp. Delhi.

V. No.	Date	Amount	Remarks
117	30-05-2016	5970/-	Tonner for HP make all in one laser jet Printer
118	30-05-2016	6820/-	Tonner for HP make Printer and wireless mouse
119	30-05-2016	14430/-	Purchase of Stationery Items
120	30-05-2016	6158/-	Purchase of Stationery Items
121	30-05-2016	8316/-	Purchase of Stationery Items
122	30-05-2016	8500/-	Purchase of Stationery Items
123	30-05-2016	5036/-	Purchase of Stationery Items
124	30-05-2016	12127/-	Purchase of Stationery

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H/C 8/c H/C 25

V. No.	Date	Amount	Items
125	30-05-2016	4465/-	Purchase of Stationery Items

4. Name of Work: A/R and M/O to Eastern Wing Western Wing and Central Hall of THC. Delhi.

V. No.	Date	Amount	Remarks
76	24-05-2016	37830/-	Purchase of Stationery Items
58	10-03-2017	12033/-	Purchase of Toner, HP 88A.
59	10-03-2017	13797/-	Purchase of Toner, HP 12A.
60	10-03-2017	14939/-	Purchase of Stationery Items.

5. Name of Work: A/R and M/O to D.A. Flat Model Town Delhi.

V. No.	Date	Amount	Remarks
55	17-03-2016	8900/-	Purchase of Toner, Extension Board etc.
56	17-03-2016	6920/-	Purchase of Toner, Extension Board etc.
57	17-03-2016	5970/-	Purchase of Toner, etc.
58	17-03-2016	5970/-	Purchase of Toner, etc.

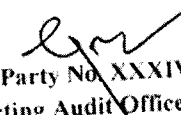
6. Name of Work: A/R and M/O to NRB Delhi Vidhan Sabha, Delhi.

V. No.	Date	Amount	Remarks
142	28-01-2017	1341594/-	Payment of Water Bills
04	04-02-2017	104364/-	Purchase of Furniture (Delight hi-tech Asstt. Table, sliding door cabinet, back-chair and visitor chair)

7. Name of Work: A/R and M/O to Tis Hazari Court, Delhi.

V. No.	Date	Amount	Remarks
07	08-02-2017	10000/-	Advocate Fees
Grand Total		16,60,613/-	

The Expenditure incurred amounting to Rs. 16,60,613/- has been charged to the work which is irregular, the division may be advised to regularize the expenditure from the finance Department, and other similar cases may also be review, under intimation to audit.


 Audit Party No. XXXIV
 Inspecting Audit Officer

24 s/c
s/c

TEST AUDIT NOTES

TAN 01: Deficiency in maintenance of Service Book
(Observation Memo No. 02 Dated: 13.07.2017)

On scrutiny of service books in the PWD, CBMD-321, 2 Baitroy Line New Delhi , following deficiencies have been observed:

- (i) **Non-inclusion of Aadhaar (Unique Identification) number in Service Book of Government servant:** As per DOPT O.M. no. Z-20025/9/2014-Estt. (AL) dated 3rd November, 2014, it is made compulsory for the Departments to ensure that the Service Books of all employees have an entry of the employees' Aadhaar number., it has been observed that Aadhaar Number has not been recorded in any of the service book.
- (ii) **Common Nomination Form not used:** Common nomination form for Gratuity, General Provident Fund and UTGEIS under the relevant rules has been introduced by the DOPT and it is obligatory on part of the government servant to fill Common Nomination form in **FORM 1** and submit to the Head of Office or authorised Gazetted officer. HOS is advised to obtain common nomination form in Form 1 from all employees and placed in the service book of the employees.
- (iii) **Duplicate copy of the Service Book should be given to the Government servant-** As per GFR 257(2) "The service book of a Government servant shall be maintained in duplicate. First copy shall be retained and maintained by the Head of the Office and second copy should be given to the Government servant for safe custody "within six months to the existing employees or within one month of the date of appointment to new appointees. In January each year, the Government servant shall hand over his copy of the Service Book to his office for updation. The office shall update and return it to the Government servant within thirty days of its receipt. In case of the Government servant lost his copy of the Service Book, it shall be replaced on payment of sum of Rs. 500.
- (iv) **Inspection of 10% of Service Book by the Head of Office-** As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and accordingly to instructions.
- (v) **Service Book to be shown to the official every year -** As per SR 202, the Service Book is required to be shown to the official every year and his signature obtained in token of his perusal.

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HOS is advised to record Aadhar number in the service book of all employees and also comply provisions for the maintenance of service book under intimation to audit.

TAN 02: Shortcomings in Pay Bill Register.
(Observation Memo No. 3 Dated: 13.07.2017)

During test-check of PBR, following irregularities were noticed:

1. **Page counting certificate was not recorded:** Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded.
2. **Incomplete personal information** - The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, DoI and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, DOS, details of loan/advances/ refunds, etc were not recorded in the PBRs, which is incorrect. Needful may be done now and shown to audit.
3. **Cutting & Overwriting** - Numerous cutting and overwriting noticed in the PBRs. were not attested by the competent authority, in any of the PBRs maintained by the office.
4. **GAR-18 not filled:** (Abstract of the pay bills) : It has been observed that no entry has been recorded in the Abstract of Pay Bills.

Elucidate reasons for the aforesaid irregularities/ non-compliance of the rules on the subject.

Further, rectifications of the above irregularities may be made and shown to audit.

TAN 03: Shortcomings in LTC Bills
(Audit Memo No. 10 Dated : 18.07.2017)

On scrutiny of LTC bills for the year 2014-17, followings shortcomings have been observed:

1. **Non maintenance of LTC advance and LTC Register:** Divison has not prepared LTC register to maintain record of LTC claims. The prescribed format as per CCS (LTC) Rules is as under. HOO is advised to prepare LTC register in the prescribed format as given below, and compliance be shown to audit..



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S. No.	Bill No. & Date of advance / Final bill	Name & designation of govt. servant	Block Year	Place of visit	For whom claimed	Amt. of Advance / Final Claim	Bill No. & Date of adjustment	Date of receipt of claim	Gross Amt. of bill	Net Amt.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

- LTC bills not properly filled:** It has also been observed that many columns were not properly filled or even not filled. Pay of the officer, block year of LTC, ticket details, certificate of entry in the Service book were not mentioned in some cases.
- Individual bills not passed for payment:** It has been observed that individual bills for which claim was admitted were not passed for payment. Individual bills must be passed for payment so that total of these bills be equal to the total claim admitted.

HOO is advised that LTC bills be property scrutinized first at DDO level and ensure than all columns are filled correctly before submission to the concerned PAO.

TAN 04: Shortcomings in Contractors bill/Agreement.
 (Observation Memo No. 13 Dated 20-07.2017)

During test-check of Contractor bill, following irregularities were noticed:

- Completion statement not attached : As per Section 30.4 (6) An attested copy of the completion certificate will be attached with the office copy of the Final bill of the contractor, and it shall remain on the record of the Division. The Executive Engineer shall not make final payment till this certificate is recorded and attached to the office copy of the bill. This certificate, however, will in no way reduce the responsibility of the Executive Engineer and the Divisional Accountant for due check of the work and the bill as required by the rules and code of practice of the Department.
 Copy of completion statement has not been attached in most of the cases.
- On scrutiny of contractor bill, it has been observed that most of the bills have not been checked/verified by the Division Accountant. All the bills should be checked and verified by the Division Accountant before submitting to Executive Engineer to avoid any discrepancies.
- In most of the bills, payment has been made more than 20% of the tendered cost. The detail of some cases are as under:

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S. No	Agreement No. & Name of the agency	Tendered cost	Total amount paid	Paid above the tendered cost %
1	6/EE/CBMD-M 321/2014-15 M/s Das Construction	458297/-	1151084/-	151.16%
2	149/EE/CBMD -M 321/2014-15 Sh.Munzareen Ahmad	1924510/-	2959075/-	53.75%
3	71/EE/CBMD -M 321/2014- 15 M/s Batra Construction	646391/-	955432/-	47.8%
4	116/EE/CBMD-M 321/2014- 15 Sh.Munzareen Ahmad	1031019/-	1969326/-	91%

4. Labour report has also not been attached with most of the contractor bills.
5. Bill No. has not been mentioned in the contractor bills. As per Section 10.1 of CPWD Manual- bills should be entered in the Bills Register strictly in order of receipt i.e. the bills received first should be entered before the bills received afterwards.

B. Discrepancies in Agreement

After scrutiny of agreements with contractors, the following discrepancies have been observed:

- 1) **Acceptance not signed by EE of the Division.** It has been found that in some of the agreements, acceptance not signed by the EE. For instance, Agreement No.122/EE/CBMD-M 321/2015-16 & 08 EE/CBMD-M 321/2016-17.
- 2) Page counting certificate not mentioned in the Agreement. Page no. should be mentioned in every page and page counting certificate should be incorporated in front of the Agreement.
- 3) Every page of the agreement should be signed by the EE & Contractor. On scrutiny of records revealed that most of the pages of the agreements not signed by the EE and Contractor.

Above said lapses may be rectify under intimation to the audit.

23

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TAN 05: Work foreclosed due to non availability of funds etc.
(Observation Memo No. 14 Dated 21.07.2017)

During test check of records, it revealed that following works could not be completed due to non availability of funds:

S. No.	Agreement No.(Name of Work)	Name of contractor, if awarded
1.	26/EE/CBMD M-321/2016-17	M/s Zahid Hussain
2.	25/EE/CBMD M-321/2016-17	Sh.Jabir Hussain

As per Section 15.1(2) of CPWD Manual, NIT should be approved only after the availability of funds.

For the above said works, it has been observed that the provisions contained in the CPWD Manual for availability of funds has not been compiled by the Division and tenders were floated without assuring the availability of funds from the client department. Besides, wasteful expenditure on the advertisements of NIT amounting to Rs.Rs.43420/- Manpower and time has also been wasted in processing the tender. Executive Engineer may float the tender the after assuring the availability of funds.

TAN 06: **Shortcomings in maintenance of records.**
(Audit Memo No. 15 Dated : 24.07.2017)

On scrutiny of records for the year 2014-17, followings shortcomings have been observed:

1.Non maintenance of Bills Register: Division has not prepared Bills register to maintain record of bills. The payments made in the Divisional Offices are made on receipt of the bills from the various sub-Divisions. As per Section 10.1 of CPWD Manual- A consolidated records of all the bills received from the Sub-Divisions in respect of works shall be maintained in one register known as the Registers of Bills in the Division office in the following Performa:

S. No	Date of receipt	Name of Sub Division to which the bills pertain	Name of work	Name of contractor	Amount of the bill	Date of completion of work (if final bill)	Date of last payment (if a running a/c bill)	Sig of receiving clerk in Division	Date on which cheque is drawn	Sig Of Cashier	Ref of cash voucher no. and date	Initial of Divisional Accountant	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14

The bills shall be entered in the register strictly in order of receipt.

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2. Non maintenance of Register of Work/Work File: On scrutiny of records, it has been observed that Division has not maintained work file for maintaining up to date status of work. All correspondence and documents regarding particular work should be kept on work file.

3. Non maintenance of Contractor Ledger: It has been observed that Division is not maintaining Contractor Ledger. As per Section 10.2 of CPWD Manual, the accounts relating to contracts shall be kept in CPWA Form 43 in a bound book known as the Contractors Ledger. A separate folio or set of folios should be reserved for all the transactions with each contractor, for whom a personal account should be maintained. The Divisional Accountant is responsible for correctness of entries in the Contractor's Ledger and balances at the closing of the month. All the personal accounts in the Ledger should be examined to see that the balance do not remain outstanding for long time without justification and the bills are prepared at reasonable intervals in the case of running accounts.

4. Non issuance of provisional EOT: On scrutiny of records, it has been observed that Division is not issuing provisional EOT. EE 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 that this was without prejudice to Government's right to levy compensation under clause 2 of the agreement.
HOO is advised that to maintain the above said record properly


Audit Party No. XXXIV
Inspecting Audit Officer

18

PART-II

Current Audit Report (2017-19)


Para No. 1 Office expenditure charged to works
(Ref. audit memo No. 05 dated 14.10.2019)

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

During the test check of vouchers relating to works for the audit period 2017-19. It was observed that various expenditure were debited to various works but are of the nature of office expenditure. The detail of a few bill/vouchers on the basis of test audit as given below:-

Sl. No.	C.V. No.	Date	Gross Amount	Purpose of expenditure	Head of A/c to works charged
1	25	25.04.17	12670/-	Electricity bill	AR & MO
2	31-19	25.04.17	12444/-	MTNL	AR & MO
3	76	27.05.17	10000/-	Postage Stamps	AR & MO
4	36-37	15.06.17	21248/-	Stationery bill	AR & MO
5	01	04.09.17	1299720/-	DJB Bill	AR & MO
6	02	04.09.17	373393/-	DJB Bill	AR & MO
7	15	08.11.17	12434/-	Stationery bill	AR & MO
8	1-2	01.12.17	1750719/-	DJB Bill	AR & MO
9	98	30.01.18	12315/-	Stationery bill	AR & MO
10	57-58	17.03.18	4,09,59,142/-	DJB Bill	AR & MO
11	18	17.05.18	10000/-	Postage Stamps	AR & MO
12	26	23.06.18	36650/-	Electricity bills	AR & MO
13	27-35	23.06.18	11354/-	MTNL	AR & MO
14	25	24.09.18	33610/-	Electricity bills	AR & MO
15	49-50	30.01.18	1410168/-	DJB Bill	AR & MO
16	51-59	21.02.19	10354/-	MTNL	AR & MO
17	31-38	22.03.19	10209/-	MTNL	AR & MO
18	39-40	22.03.19	1185913/-	DJB Bill	AR & MO

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



Para No. 2 Public Works (Suspense) Deposit
(Ref. audit memo No. 06 dated 14.10.2019)

During test check of monthly account of Executive Engineer(C) LG House, Vidhan Sabha, Tis Hazari, 1-A, Battery Lane, Opposite Tirath Ram Shah Hospital, Raj Pur Road, Delhi-110054 for the month of March, 2019, it was observed that an amount of Rs. 20,84,14,091/- was lying outstanding under the head "Public works Deposits" as details given below:-

Classes of Deposits	Amount as on 31.03.2019
Cash Deposits of Contractors as security Part-II	79,26,974/-
Deposits of works to be done Part-III	18,12,12,011/-
Miscellaneous deposit Part V	1,92,75,106
	20,84,14,091/-

Heavy accumulation under Part-II of Rs 79,26,974/- 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 18,12,12,011/- under Part III was due to non execution of work against deposits. Details of deposits lying outstanding with the Department, Amount received, amount spend were not made available & thus it could not be verified how long the deposits were outstanding and which Department were involved.

Deposit of under Part V has accumulated due to withheld amount from contractor's bill on account of non-sanction of EOT cases, testing defects, pending works etc. Accumulation of Rs. 1,92,75,106/- was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

The Division may works out the details of deposits of more than 3 years and credit in Govt. Revenue, under intimation of Audit. The same observation was made in previous audit report 2009-14.

Para No. 3 Unfruitful Expenditure of Rs. 22,61,907/- due to stoppage of works
(Ref. audit memo No. 08 dated 15.10.2019)

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

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

Sl. No.	Agg. No.	Name of work	Estimated Cost	Tendered Amount	Agency	Expenditure incurred
1	49/EE/C BMDM- 321/17- 18/01343	EOR to Police Colony, PS Civil Lines. (SH Misc. Repair work and up-gradation of Type-II, 30 Qtrs. Except 61 & 78	63,29,536/-	29,95,769/-	M/s Shri Bhagwan Mittal	9,59,635/-
2	50/EE/C BMDM- 321/17- 18/1344	Up gradation of Type-I, 48 Nos. Qtrs. At Police Colony, Civil Line, Delhi-110054	76,55,357/-	36,99,834/-	M/s Shri Bhagwan Mittal	13,02,272/-
Total						22,61,907/-

The above works could not be completed by the Department. At the time of stoppage of works a total of Rs. 22,61,907/- were incurred.

The department as the executing agency did not ensure as stipulated in the Codal provisions through prior survey before award of the work. Thus in above works the expenditure of Rs. 22,61,907/- incurred was rendered unfruitful.

Para No. 4 Foreclosure of work due to non availability of clear site
(Ref. audit memo no. 14 dated 17.10.19)

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

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

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Sl. No.	Agg. No.	Name of work	Estimated Cost	Tendered Amount	Agency
1	56/EE/17-18	EOR/Renovation of O-Block and P-Block (Type-I), Pumbari Road at New Police Line, Kingsway Camp, Delhi	12048348	6639845	M/s K P Singh & Co
2	44/EE/18-19	Providing and Laying colour interlocking paver tiles on the bazari path of parade ground at NPL Kingsway Camp, Delhi	4665559	3727782	M/s Shri Mool Chand

Test Audit came to notice that the work was awarded without ensuring the availability of clear site as envisaged as per CPWD Manual. The work could not be completed due to reason that the clear site was not provided to the contractor and the work could not be started. As per direction of competent authority the above work was foreclosed.

The department as the executing agency did not ensure the availability of site as stipulated in the Codal provisions through prior survey before award of the work. Further, it was open to the department to defer the award of work till hindrance free sites were available. Thus it may be elucidated to Audit that why the para 4.2 of CPWD manual was not observed.

Para No. 5 Shortcomings in Register of Interest Bearing Securities/FDRs and Non-refund/renewal of performance guarantee/security/EMD lying in the office
(Ref. audit memo No. 21 dated 22.10.2019)

On scrutiny of Register of Interest Bearing Securities for the period 2017-19, the followings shortcomings have been observed:-

1. Page counting certificate was not recorded:- Page counting certificate duly signed by the DDO which required to be recorded on the first page of the Register, has not been found recorded.
2. Agreement Number:- Agreement No. work should be mentioned against each entry of FDR. During scrutiny of record it is found that the agreement number not mentioned.
3. The entries are without signature of competent authority.
4. Non refund/renewal of FDRs:-As per section 21.2.2 of CPWD manual the performance guarantee/security should be refunded to the contractor on completion of the work or after the final bill has passed for payment and recording of the completion certificate.

During the test check of record provided to audit for the period 2017-19 it has been observed that FDRs/Bank Guarantees as per detail given below have not released or revalidated:-

Sl. No.	FDR No.	Agency	Amount	Date of issue	Date of maturity
1	292551	M/s Vijay Pal	12000/-	10.10.17	08.04.18
2	912218564	M/s Aver Industries	15164/-	12.10.17	31.12.18
3	193141	M/s D S Construction	75000/-	13.10.17	13.10.18
4	193142	M/s D S Construction	10500/-	13.10.17	28.09.18
5	940843	M/s Samsaad	40000/-	15.05.18	15.11.18
6	U09053029432	M/s Aver Industries	17000/-	28.05.18	28.11.18
7	6328401	M/s Shreeya Enterprises	12250/-	01.06.18	01.06.19
8	492774	M/s TKN Developers	87673/-	01.06.18	01.06.19
9	7402771476	M/s S K Associates	11000/-	01.06.18	01.06.19
10	165861	M/s Muzareer Ahmed	206000/-	23.01.18	23.07.19
11	1432795	M/s Mool Chand	89101/-	21.03.18	21.09.18
12	941639	M/s Ashlam Builders	326000/-	04.08.18	04.08.19


Necessary steps should be taken for settlement of these FDRs/Bank Guarantees under intimation to Audit. The Division may works out the details of deposits of more than 3 years and credit in Govt. Revenue, under intimation of Audit. Other similar type of cases may also be reviewed under intimation to Audit.

The same observation was made during the audit period 2009-14 & 2014-17.

Para No. 6 Non production of records
(Ref. audit memo No. 1 dated 11.10.19)

The following records/information not produced to audit.

1. List of idle store/equipments of unserviceable items
2. Log book of Vehicles
3. Stock register of TR-V
4. TR-V receipt books
5. Spouse information
6. LTC/Tuition Fees Bills/Registers


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

Test Audit Notes

TAN 1 Non-Maintenance of Contractor Ledger
(Ref. audit memo No.9 dated 16.10.2019)

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

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

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

TAN 2 Non adherence of Rule 59 of R&P Rules.
(Ref. audit memo No. 10 dated 16.10.2019)

The rule 59 of Receipt and Payment Rules stipulates as follows:-

1. *Every voucher must bear a pay order signed or initialed by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.*
2. *All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be Cancelled so that they may not be used again.*
3. *All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.*

On scrutiny of the bills/records, it came to notice that the above rule was not followed.

Non adherence to above said rule may be elucidated to audit.



TAN 3**Unrealistic estimates**

(Ref. audit memo No. 11 dated 16.10.2019)

18

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

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

Sl. No.	Name of work	Agency	Tendered Amount	Actual Payment	Difference
1	A/R and M/O to various school under Sub- Div. M-3211 (N), during 2016-17 (SH Internal and External finishing work and other Misc. repair works).	Sh. Munzareen Ahmed B-4/50, 1st floor, Yamuna Vihar, New Delhi-110053.	4066783	5061620	994837
2	Raising and strengthening of boundary wall and providing and fixing concertina coil on boundary wall at SKV Dhakka, Delhi.	Sh. Samsad H. No. 24, Gali No.3 Sangam Vihar, Wazirabad Village, Delhi-110084.	1384104	1723370	339266
3	EOR/Renovation of I-block Type-II Pumbari road at new police line Kingsway Camp, Delhi.	Sh. Jabir Hussain, A-31/139A, Gali No. 2, Mata Mandir Marg. Maujpur, Delhi-110053.	2318561	2656947	338386
4	EOR/Repair/Renovation work and white wash at Dog Squad/Crime Branch at Police Station, Model Town, Delhi.	M/s Saeed Builders B-497, Jahangirpuri, Delhi-110033.	1965326	2450614	485288
5	A/R & M/O to Raj Niwas at Raj Niwas Marg Delhi-110054, during 2017-18. SH: Upkeep services for day to day Maintenance.	Sh. Mool Chand, H.No. 24, Gali No. 28, A-1 Block, Sant Nagar, Burari. Delhi-110084.	1246333	1554141	307808
6	Replacement of damaged GI, CI pipe line .wall tile and floor tile of Police Colony Model Town Delhi (SH Misc. repair works in Block M, N and O).	Hare Ram Singh, Kh. No. 93/19, House no. 271, Ground Floor, Gali No. 1, Block-B, Baba Colony, Burari,	1862767	2327837	465070

7	Remodeling and construction of two courts rooms including chambers having provision of wash rooms and creating passage for Court Rooms Nos. 178 and 179, Tis Hazari Courts.	D.S. Construction Co. 44, Ishwar Colony Polo Road, Delhi-110009.	1543750	1924642	380892
8	EOR/Renovation of Barrack No.03 (Four storey/ New Barrack) and Toilets block in DCP Office, Recruitment cell at NPL Kingsway Camp, Delhi.	Sh. Jabir Hussain, A-31/139A, Gali No. 2, Mata Mandir Marg, Maujpur, Delhi-110053.	2287537	2705508	417971
9	Remodeling of reception at Raj Niwas Sectt, With steel Structure (Prefab) at Raj Niwas Sectt. Delhi. (SH Modular Seating Arrangement.)	M/S Ganpati Furniture System Pvt. Ltd. F-63, Mansarover Garden, New Delhi-110015.	2797902	3988341	1190439
10	A/R and M/O to Residential Qtrs. At New Police Line Kingsway Camp, Delhi during 2017-18 (SH Misc. Civil Repair Works).	M/s Saeed Builders B-497, Jahangirpuri, Delhi-110033.	3225283	4028763	803480
11	Water proofing treatment of roof and other misc. works at Record Room Building (SBI building) , Tis Hazari Court Complex, Delhi	D.S. Construction Co. 44, Ishwar Colony Polo Road, Delhi-110009.	1480772	1849423	368651
12	A/R and M/O to Residential and non residential building Police Colony, Civil Line, Delhi-110054 (SH Misc. repair work of pump room, chhajja, roof and Toilet including Finishing work)	Sh. Samsad H. No. 24, Gali No.3 Sangam Vihar, Wazirabad Village, Delhi-110084.	1522343	1896362	374019
13	A/R and M/O to Non-Residential Area at New Police Line, Kingsway Camp, Delhi during 2017-18. (SH Misc. Civil Repair Works.)	Sh. Mool Chand. H.No. 24, Gali No. 28. A-1 Block, Sant Nagar, Burari, Delhi-110084.	1559676	1948352	388676
14	Providing and fixing Modular Furniture seating and work station arrangement of Room no. 209 to 243(25 Nos) at DTE of Education Old Sectt. Delhi	M/S Ganpati Furniture System Pvt. Ltd. F-63, Mansarover Garden, New Delhi-110015.	4061465	4507261	445796



15	Construction of Rain water Harvesting Structure at Delhi Vidhan Sabha ,Old Sect. Delhi-110054(SH R.C.C Wall in Place of Brick Wall Pit)	Shri Bhagwan Mittal, D-123, Vihar, Delhi-110092.	1099626	1933822	834196
16	Renovation of Session House, 2, North End Road, Delhi . SH Renovation and remodeling of guest room cottage including roof replacement and renovation of toilets, construction of parking shed and other misc. works.	Sh. Jabir Hussain, A-31/139A, Gali No. 2, Mata Mandir Marg, Maujpur, Delhi-110053.	1566468	1957668	391200
17	A/R and M/o to Eastern Wing, Western Wing and Central Hall, THC Building, Delhi dg 2017-18 (SH Providing Servcies of Carpenter, Sewerman, MTS and Enquiry Clerk at PWD Service Centre, Tis Hazari Court, Delhi.	Sh. Jabir Hussain, A-31/139A, Gali No. 2, Mata Mandir Marg, Maujpur, Delhi-110053.	1537250	1887254	350004
18	EOR/Renovation of O-block and P-block (Type-I) Pumbari road at New Police Line, Kingsway Camp, Delhi. (SH EOR/Renovation of O-Block, Type -I Quarters).	Sh. NAFEES AHAMED B-497, Jahangir Puri, Delhi-110033.	3591782	4485820	894038
19	Construction of boundary wall with MS railing adjacent to Directorate of Education and fixing of concertina coil over existing front side boundary wall and remaining area of Vidhan Sabha old Sectt. Delhi.	Sh. Samsad H. No. 24, Gali No.3 Sangam Vihar, Wazirabad Village, Delhi-110084.	1464521	1829584	365063
20	EOR to Internal Road with Cement concrete at Pumbari Road NPL, Kingsway Camp, Delhi	Sh. Upender Kumar, Village & P.O. Basi, Distt. Baghpat, U.P. office -B-260/1 Gali No. 7, Joharpur Extn. Delhi-110094.	3071234	3515725	444491

22

21	A/R & M/O to Raj Niwas at Raj Niwas Marg Delhi-110054, during 2018-19. (SH:- Upkeep services for day to day Maintenance).	Sh. Mool Chand, H.No. 24, Gali No. 28, A-1 Block, Sant Nagar, Burari, Delhi-110084.	1818433	2255622	437189
22	Renovation of Ladies Bar Rooms at Civil Side and at Western Wing, Tis Hazari Court, Delhi. SH Reconstruction of Ladies Bar Room at Western Wing.	D.S. Construction Co. 44, Ishwar Colony Polo Road, Delhi-110009.	1982781	2392261	409480
23	A/R and M/O to NPL Kingsway Camp and Police Colony Model town, Delhi during 2018-19. (SH Up Keep services.)	M/s Saeed Builders B-497, Jahangirpuri, Delhi-110033.	1722762	2052602	329840
24	Repair of Dhobi Ghat including Electrical work near Recruitment Cell, New Police Line, Kingsway Camp, Delhi.	M/s Saeed Builders B-497, Jahangirpuri, Delhi-110033.	2669205	3335474	666269
25	Construction of New SCP Canteen and Expansion of Old Canteen at NPL, Kingsway camp, Delhi. SH (Civil work and Electrical Works).	M/s Saeed Builders B-497, Jahangirpuri, Delhi-110033.	2892549	3518060	625511

From the above it indicates that the estimates were prepared in casual manner and proper site conditions were overlooked. It is also evident that the amount put to tender and amount actually paid in above 25 works executed were escalated.

The audit needs clarification regarding these escalation of these amounts

TAN 4 Cash security/Fidelity Bond for Cashier and Store Officials
(Ref. audit memo No. 12 dated 16.10.2019)

As per Rule 306 of GFR-2017 every Government servant, whether Gazetted or non-Gazetted, who is entrusted with the custody of cash or stores shall be required to furnish security. Further, as per Rule-306(3) of GFR-2017 in cases where the said security is furnished in the form of cash, the Fidelity Bond should be executed in Form GFR-17 and in case where the said security is furnished in the form of a fidelity bond, the security bond should in Form-GFR-14.

The Cash Security/ Fidelity bond documents for the audit period of 2017-19 have not been furnished by the officials concerned, i.e. store officials and Cashier, which is irregular and in violation with the General Finance Rules.

Necessary step should be taken to adhere the aforesaid rules under intimation to audit.

TAN 5 Delay in completion of work beyond the stipulated date of completion
(Ref. audit memo No. 15 dated 18.10.2019)

Section 29.1 of CPWD Works Manual stipulates that the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor and work should be proceeded with all due diligence on part of the contractor throughout the stipulated period of the contract. Further Section 29.4(2) the extension, in order to be binding, will have to be by the 'agreement' of the parties, express or implied. Test check of records revealed that the following works were not completed till date although their stipulated period of completion is over:-

(Amount in Rs. Lakh)

Sl. No.	Name of work	Agency	Agg. No.	Tendered Amount	Stipulated Date of Start	Stipulated Date of Completion	Actual Date of Completion	Delay in Days
1	Renovation of toilets at Directorate of Education Old Sectt.	Samsad	102/EE/CB MD M-321/2017-18/02766	23.61	14/12/17	13/04/18	31/08/19	505 days
2	Providing and Laying external granite stone flooring and Stainless Steel Railing in Front of Room No- 1 to 18 at Directorate of Education, Old Sectt.	Samsad	113/EE/CB MD M-321/2017-18/03110	48.05	11/01/18	11/04/18	30/09/19	537 days
3	Construction of Rain water Harvesting structure at SKV, GTB Nagar, Govt. Girls Se. Sec. School Mukundpur Village, Govt. Girls Sr. Sec. School Nathupura	Jabir Hussain	69/EE/CBM D M-321/2018-19/01743	26.15	13/10/18	10/01/19	30/09/19	263 days

4	A/R & M/O to NRB at Old Sectt. Delhi Vidhan Sabha dg 2018-19 (Sh: Misc. repair work at Electrical Division and Sub Station at Delhi Vidhan Sabha)	Rajesh Kumar Singh	79/EE/CBM D M- 321/2018-19/02065	5.86	20/11/18	18/02/19	30/09/19	224 days
5	Up gradation of One staff room in each of 951 Schools under Delhi Govt. SH Furniture work of 15 staff Rooms at various Schools under CBMD M-321	M/s Decore Modular Systems Pvt Ltd	55/EE/CBM D M- 321/2018-19/01105	51.00	13/08/18	12/10/18	30/09/19	353 days
6	Renovation of Room nos. 127, 127 A, 128, 128A, 130, 131, 132, 133, New Reporter Branch and Question Branch in Delhi Vidhan Sabha, Old Secretariat, Delhi. (ID: 47831)	Samsad	90/EE/CBM D M- 321/2018-19/02495	24.12	13/01/18	12/04/19	30/09/19	171
7	Construction of Under ground water storage tank of capacity 50,000 litres and replacement of old G.I pipe lines with new pipe lines in Directorate of Education and other related branches at Old Sectt. Delhi- 110054. (ID: 48361)	Samsad	95/EE/CBM D M- 321/2018-19/02719	7.42	08/02/19	09/05/19	15/11/19	190
8	Renovation of rooms of GPF cell and Animal Husbandary department, three nos rooms beside caretaking branch and installation of glass panels in visitor gallery, officer s gallery, lieutenant governor s gallery in Delhi Vidhan Sabha	Samsad	98/EE/CBM D M- 321/2018-19/02783	43.34	09/02/19	10/07/19	15/10/19	97

9	Construction of Rain Water Harvesting Structure at GBSS Mukherjee Nagar under Sub division M-3211(N), Delhi. (ID: 48363)	Hare Ram Singh	96/EE/CBM D M-321/2018-19/02784	12.30	09/02/19	10/05/19	30/11/19	204
10	Renovation of Prosecution Branch, Tis Hazari Courts, Delhi. SH Civil work. (ID: 43079)	JABIR HUSSAIN	56/EE/CBM D M-321/2018-19/01106	8.99	13/08/18	12/10/18	05/07/19	266
11	Renovation of Prosecution Branch, Tis Hazari Courts, Delhi. SH. Providing and placing modular furniture & compactors Room No. 160, 171, 172A & 223, Prosecution Branch, Tis Hazari Courts, Delhi. (ID: 47569)	Ganpati Furnitures	81/EE/CBM D M-321/2018-19/02160	21.03	24/11/18	23/01/19	30/09/19	250

Necessary step should be taken for completion of work within time limit under intimation to audit.

TAN 6 Improper maintenance of various Stock Registers- Material and Supply, Tools and Plant and Stationery Registers.
(Ref. audit memo No. 16 dated 18.10.2019)

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

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

On scrutiny of the Stock registers of 2017-19 produced to Audit Party, it has been observed that no physical verification of consumable and Non-Consumable items as well as Consumable items was undertaken by the O/o Executive Engineer(C) LG House, Vidhan Sabha, Tis Hazari, 1-A, Battery Lane, Opposite Tirath Ram Shah Hospital, Raj Pur Road, Delhi-110054.

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

- (a) Non Consumable Stock Register has not been maintained separately.
- (b) A number of cutting/overwriting made in the stock register has not been authenticated by the store officer/incharge.
- (c) Initials of recipient has not taken in the Stock Registers.

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

TAN 7 Shortcomings in maintenance of Cash Books.
(Ref. audit memo No. 17 dated 21.10.2019)

During the test check of Cash Books of O/o Executive Engineer (C), LG House, Vidhan Sabha, Tis Hazari, 1-A, Battery Lane, Opposite Tirath Ram Shah Hospital, Raj Pur Road, Delhi-110054 for the period 2017-19 the following deficiencies/shortcomings are noticed:-

CASH BOOK (W.E.F. 16.09.2016 to 21.06.2017)

- (I) Page counting certificate was not recorded:- Page counting certificate duly signed by the DDO which required to be recorded on the first page of the Register, has not been found recorded
- (II) Upper column left blank.
- (III) Classification not mentioned.
- (IV) Cutting/overwriting/use of fluid is not attested e.g. at page no. 161, 164, 166, 167, 169, 178, 183, and 194

CASH BOOK (W.E.F. 22.06.2017 to 27.06.2018)

- (I) Page counting certificate was not recorded:- Page counting certificate duly signed by the DDO which required to be recorded on the first page of the Register, has not been found recorded
- (II) Upper column left blank.
- (III) Classification not mentioned.
- (IV) Cutting/overwriting/use of fluid is not attested e.g. at page no. 4, 8,12, 13,17,19,20,24,29,40,43,49, 74, 147,167,182 & 185
- (V) Certificate Charge handed over/taken over has not been properly recorded at page no. 43

CASH BOOK (W.E.F. 27.06.2018 to 31.03.2019)

- (I) Upper column left blank.
- (II) The closing balance certificate at the end of month has not been properly stamped.
- (III) Cutting/overwriting/use of fluid is not attested e.g. at page no. 28,29,31,33,49,78, 116 and 136

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

TAN 8 Shortcomings in maintenance of Service Books
(Ref. audit memo No. 18 dated 21.10.2019)

During scrutiny of Service Books & Leave Accounts, the following discrepancies have been noticed:-

- (A) The first page of the service book is to be attested. However, in most of the cases, the first page of the service book of officers/officials has not been found attested. A few instances has been given hereunder:-
 1. Sh. Mahesh Kumar, Sewer Man
- (B) Photo of the employee should be pasted at first page of the Service Book and duly attested. However, the same has not been found attested in the service books of following staff:-
 1. Sh. Harbans Kumar, Beldar
 2. Sh. Jawahar Lal, Beldar
 3. Smt. Sardari Devi, Beldar
 4. Sh. Mahesh Kumar, Sewer Man
 5. Sh. Balraj, Plumber
- (C) Discrepancies in maintenance of Leave Account:- The following discrepancies have been noticed in the leave account :-
 - (i) There are a number of cutting, overwriting in the leave account register which has not been attested by the Competent Authority.

Necessary steps should be taken for proper maintenance of Service Books, under intimation to audit. Other similar type of cases may also be taken into account for similar action.



TAN 9 **Improper maintenance of Pay Bill Register during the audit period 2017-19**
(Ref. audit memo No. 19 dated 21.10.2019)

During the test check of pay bill registers for the audit period 2017-19, the following shortcomings have been noticed:-

Sub Division M- 3211

1. The Page counting certificate has not been recorded on the first page in the PBR.
2. Alphabetical Index of Employees has not been maintained.
3. Numerous cuttings & over-writings/ use of fluid have been noticed in the PBR at page no. 41,43,45,47,49,51,53,57,59,61,78,87,88,90,91,92,95,97,99,101,102,103,104,106 & 108 which have not been attested by the Competent Authority/DDO.
4. Upper columns i.e. previous page no. of PBR, Pay scales, Level of pay, Service verified, DOB, DNI, Govt. Residence occupied, Rate of Licence Fee. Occupation date etc. have not been recorded /filled in the PBR.
5. In most of the month the entries in the PBRs are not signed by DDO
6. Past information from the LPCs of the employees who have been transferred to this office were not noted in the PBRs, which is irregular.
7. At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBRs it was noticed that same were not done.
8. Abstract of Pay Bills (GAR-18) in the PBRs for the audit period has not been recorded.

Sub Division M- 3212

1. The Page counting certificate has not been recorded on the first page in the PBR.
2. Alphabetical Index of Employees has not been maintained.
3. Numerous cuttings & over-writings/ use of fluid have been noticed in the PBR at pageno.125,127,129,131,133,135,137,141,143,145,164,165,166,169,170,171,173, 176,178,180,182,184 &186 which have not been attested by the Competent Authority/DDO.
4. Upper columns i.e. previous page no. of PBR, Pay scales, Level of pay, Service verified, DOB, DNI, Govt. Residence occupied, Rate of Licence Fee. Occupation date etc. have not been recorded /filled in the PBR.
5. In most of the month the entries in the PBRs are not signed by DDO
6. Past information from the LPCs of the employees who have been transferred to this office were not noted in the PBRs, which is irregular.
7. At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBRs it was noticed that same were not done.
8. Abstract of Pay Bills (GAR-18) in the PBRs for the audit period has not been recorded.

(1)

Sub Division M- 3213

1. The Page counting certificate has not been recorded on the first page in the PBR.
2. Alphabetical Index of Employees has not been maintained.
3. Numerous cuttings & over-writings/ use of fluid have been noticed in the PBR at page no. 89,90,91,92,93,94,95,96,97,98,99,100,101,102,108 & 109 which have not been attested by the Competent Authority/DDO.
4. Upper columns i.e. previous page no. of PBR, Pay scales, Level of pay, Service verified, DOB, DNI, Govt. Residence occupied, Rate of Licence Fee. Occupation date etc. have not been recorded /filled in the PBR.
5. In most of the month the entries in the PBRs are not signed by DDO
6. Past information from the LPCs of the employees who have been transferred to this office were not noted in the PBRs, which is irregular.
7. At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBRs it was noticed that same were not done.
8. Abstract of Pay Bills (GAR-18) in the PBRs for the audit period has not been recorded.

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


TAN 10 Non adherence of of Rule 154 of GFR 2017, while making the purchases
(Ref. audit memo No. 20 dated 22.10.2019)

The Rule 154 of GFR 2017 explains that the Purchase of goods upto the value of Rs. 25,000/- (Rupees Twenty Five Thousand only) on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format:-

"I, _____, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

On scrutiny of the bills/records, it came to notice that the certificates as desired above are not recorded anywhere and the purchases have been made.

Necessary step should be taken to adhere the above said rules under intimation to audit.


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