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

**AUDIT REPORT OF OFFICE OF EXECUTIVE ENGINEER, PWD B-233, , HEALTH  
PROJECT DIVISION , Dr. BSA HOSPITAL COMPLEX, DELHI FOR THE PERIOD  
2019-23**

**INTRODUCTION**

The Internal Audit Report on the accounts of Office of Executive Engineer, PWD (Health, B-233, Dr. BSA Hospital Complex, Rohini, Delhi, for the period 2019-23 was conducted by the field Audit Party No. XI comprising of Shri Jaspal Singh , IAO/AO, Sh. Shri Ramesh Kumar, Sr. Asstt. The audit was conducted during 10 working days between 06.06.2023 to 16.06.2023.

**AIMS AND OBJECTIVES**

The Executive Engineer (C) , Health Project Division (N), B- 233, PWD, Dr. BSA Hospital Complex, Sec-6, Rohini, Delhi falls under the jurisdiction of the Project Manager, Health Projects. There are four sub divisions, HPSD-1, HPSD-2, HPSD-3, HPSD-4. The Division office is formed for handing the construction of Health Project North and maintenance of existing hospital and hospital building.

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

The following officers have served as HOD/ HOO / DDO / Cashier during 2019-23:

S. No.	Name of the Officer	Period	
		From	To
<b>HOO</b>			
1.	Sh. Amit Kumar,EE (C)	27.07.2016	27.10.2019
2.	Sh. Anil Kumar Saini, EE (C)	28.10.2019	09.03.2021
3.	Sh. D.K. Shukla, EE (C)	10.03.2021	Till Date
<b>DDO</b>			

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7/11/21 ✓

1.	Sh. Amit Kumar, EE (C)	01.04.2019	07.11.2019
2.	Sh. Anil Kumar Saini, EE (C)	07.11.2019	17.03.2021
3.	Sh. M.L. Meena, EE, (C), Additional Charges	17.03.2021	24.03.2021
4.	Sh. D.K. Shukla, EE (C)	24.03.2021	31.03.2023
<b>CASHIER</b>			
1.	Sh. Jag Mohan, UDC	01.04.2019	17.12.2019
2.	Sh. Kuldeep, UDC	12.12.2019	12.04.2022
3.	Sh. Brij Mohan, UDC	12.04.2022	31.03.2023

**Expenditure of the Department for the period**

**2019-20 to 2022-23**

**(Amount in Lacs.)**

Period	Budget Allotted	Expenditure
2019-20	8572.69	7144.17
2020-21	10316.00	9812.36
2021-22	14653.50	12556.87
2022-23	1692.14	15759.13

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70/c

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

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1.	Group-A	01	01	0
2.	Group-B	06	06	0
3.	Group-C	49	11	38
	<b>Total</b>	<b>56</b>	<b>18</b>	<b>38</b>

**Statutory Audit:**

The Statutory audit of the Office of Executive Engineer, PWD B-233, Health Project Division, Dr. BSA Hospital Complex, Rohini, Delhi has been conducted upto 31/03/2019 by AG (Audit) Delhi.

**Maintenance of Records:**

The maintenance of record of the Office of Executive Engineer PWD B-233, Health Project Division, Dr. BSA Hospital Complex, Rohini, Delhi and health project division for the period 2019-20 to 2022-23 was found satisfactory subject to the observations made in the Current Audit Report.

**PART – I****OLD AUDIT REPORT**

S.No.	Period	Details of outstanding Paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
1.	2007-08	01	00	00	01
2.	2008-09	03	00	00	03
3.	2012-15	02	00	00	02
4.	2017-19	15	04	01,02,03,15	11
	<b>TOTAL</b>	<b>21</b>	<b>04</b>		<b>17</b>

69/c

**Details of Old Recoveries**

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/ Regularized	Balance
1.	00	00	00	00	0
<b>Balance recovery to be made</b>			<b>00</b>	<b>00</b>	<b>00</b>

**Current Audit Report**

During the course of current audit, 18 observation Memos were issued to the Office of Executive Engineer, PWD B-233, Health Project Division, Dr. BSA Hospital Complex, Rohini Delhi for the period 2019-20 to 2022-23. 18 Audit Memos have been converted into 12 Audit Paras and 06 TANs.

**Details of Current Recovery:**

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
NIL					

Internal audit report has been prepared on the basis of information furnished and made available by the Office of Executive Engineer, PWD B-233, Health Project Division, Dr. BSA Hospital Complex, Rohini Delhi for the period 2019-23. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

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

Part - I  
Old Report  
(2007-2015)

19/20

68/c/c  
68/c

~~PARA 2~~

~~Para 1~~

Para No. 1 (2007-2008)

Sub: Payment of Rs 2,68,54,776/- crore on account of deviated/extra items due to unrealistic estimates.

The work construction of Integrated Institute of Technology at Sec.9, Dwarka was awarded to M/s Aries Construction Company Pvt.Ltd. at a tendered amount of Rs.10,93,13,571/- which was 22.90% above the estimated cost of Rs.8,89,45,703/-, but the work was actually completed at the total cost of Rs.13,61,68,347. /- i.e.53.9% above the estimated cost and 24.57% above the tendered cost. It shows that the estimates are not prepared on realistic basis resulted excess expenditure of Rs.2,68,54,776/- crore for deviation and extra items. The work was started on 26.9.06 with the stipulated date of completion 25.2.08

As per the provision contained under para 23.1.2. and 23.2.3. of CPWD Manual no deviation in quantity of any item should be made at site without the prior approval of competent authority. The JE/AE in charge of the work shall be responsible to assess the anticipation deviation and to intimate the deviation items statement for the work to be done in excess of the agreement quantity of any item well in advance. They shall allow the execution of work in excess of the agreement quantity only after the excess has been approved by the competent authority. While scrutiny of the final bill of the work it has been noticed that prior approval has not been obtained and there is a huge gap in the approved scheduled of quantity and final payment made for the enhanced quantity. In view to this 38 numbers of extra items & Substitute items were also used. To avoid scale of deviation it is necessary that detailed estimate should be based on adequate and design.

As per records provided to audit the completion certificate and the documents in of handing over the site of the completed work to the end user was also not

**PART II : CURRENT AUDIT REPORT OF B-23, BUILDING PROJECT,  
B.S.A COMPLEX, DELHI.**

Para No. 01 (Ref. Memo No. 08 and 11 dated 19/05/2011, 20/05/2011).  
 Sub :- A ) Delay in Work

As per the section 29.1, at the time of issuing NIT, for a particular work, the Engineer-in-Chief should specify the time allowed for completion of work consistent with the magnitude and urgency of the work. The time allowed for carrying out the work as entered shall be strictly observed by the contractor. The work shall be proceeded with all due diligence on the part of contractor throughout the stipulated period of the contractor (time being deemed to be the essence of the contractor).

However during the test audit, it was observed that in following works, there was a delay in completion the work ranging from 214 days to 840 days, the reasons were asked vide memo no 8,11 but no reply was received from the division.

S.No.	Name of Work	Agreement No.	Division No.	SDOS	SDOC	ADOC	Delay (in days)
1.	Base isolation system and proof checking.	02/08-09	B232	19.05.08	18.01.09	Not completed till today	840
02	Structure glazing alucabong aluminium.	08/08-09	B232	19.11.08	18.01.09	20.08.09	214
03	200 Bedded Hospital at Kokiwala Bagh, Ashok Vihar.	03/08-09	B-231	19.01.09	18.09.09	Not completed till today	605

The above table shows that the provision of section 29.1 of CPWD Manual is not being followed by the division .

**B) Unrealistic estimate of work  
N/w structural glazing . alucabond aluminum including beams and columns of  
entrance and collapsible doors & ramps and corridor.**

The above work was awarded to M/s Precesion Metal Industries vide agreement No 08/08-09 with the SDOS & SDOC was 19.11.08 & 18.01.09, whereas the actual date of completion was 20.08.09. The tendered cost of the work was 47,87,022 & EC was 39,36,000/- . Total r 73,06,664/- was paid vide CV No. 14/09.12.09. The final payment made is 52.63% above then the TC and 85.64% above then the EC. The final payment included Rs. 25,19,642/- towards the extra & deviated items, the extra items were paid at market rates, which escalated the cost which could be prevented if the work was accurately assessed by the Planning Branch

Further as per the section 2.5.2 (1) the technical sanction can be exceeded up to 10% beyond which revised technical sanction shall be necessary. However in the above work the final payment made, exceeded the technical sanction amount by 10 % .No revised technical sanction was produced to audit which may be shown to next audit party.

Para No. 02 Ref. Memo No. 12 dated 20/05/2011  
 Sub :- Construction of NCC Bhawan at sec-19, Rohini.

To construct the NCC Bhawan at sec-19, Rohini a land measuring 6.179 acres was allotted to NCC by the DDA. The A/A & E/S amounting to Rs. 11.07 crore was accorded by the competent authority of NCC vide letter dated 04.08.2004 and there was proposed to construct the multistory building. Simultaneously the building plans and architectural drawings for construction of above subjected building was submitted to DDA for approval by PWD 233 on 01.03.04. DDA has raised certain objections and the plan was remained pending in DDA w.e.f 01.03.04. Now above plan is on the final stage for approval at DDA and the construction work will be started soon by the PWD. The work of consultancy services for architectural Drawing of C/o NCC Bhawan at Sector-19, Rohini was awarded to M/s A.K. Associates on 20/02/08.

At this belated stage it has been noticed that Delhi Tranco Limited has erected 220 KV line unauthorisedly without informing to land owner i.e. NCC Deptt. Further DTL has intimated that boundary wall of the land allotted for construction of NCC Bhawan at Sec-19, Rohini, shall required to be demolished during shifting tower.

It clearly indicates that the department did not conduct the proper survey of land before awarding the work it should have been noticed at the time of taking over the project from NCC and if the boundary wall is required to be demolished during shifting of tower it will be a severe loss of expenditure so involved in construction of boundary wall. The hindrance would have come to light and award of work could have been deferred till they were resolved. It may also hamper the lay out plan and architectural drawing for which the work of consultancy for Architectural drawing amounting to Rs. 14,90,000/- has already been awarded by the Divisions. Recently the division had paid Rs. 2,63,561/07.08.10 to the firm. Reasons for huge hindrance may be explained to audit, and the expenditure incurred on consultancy when no actual work is started seems to be unfruitful.

It has further been noticed that while awarding the consultancy work to M/s A.K. Associates, Gomti Nagar, Lucknow no earnest money and performance grantee was obtained from the consultant. The same observation was raised in the earlier audit report of 2007-08.

Para No. 03(Ref.Memo No 09 dated 19.05.2011)  
 Sub:- Recovery of Tax amounting of f 705/-

As per Section 194 of the Income Tax Act 1961, TDS @1 % is to be deducted from the payment made to advertising agency in case annual payment exceeds f 20,000/-. Test check of payment vouchers of the division B-231,232,233 for the period 2008-10 reseated that the division had not deducted TDS amounting to f 705/- from the payment made to following advertising agency.

S.No.	Vr. No.	Name of Agency	Bill No. & Date	Payment	TDS
1.	28/11.08.08	HT Media Ltd	204423424/06.06.08	30251	303/-
2	17/13.06.08	Punjab Kesari	DC7003557/12.12.07	6234	62/-
3	18/13 .06.08	—do—	DA80005846/21.01.08	9002	90/-
4	19/13.06.08	—d—	DB80001029/05.02.08	7716	771/-
5	44/12.08.08	—do—	DCB0004104/20.03.08	8473	85/-
6	38/24.12.08	—do—	DG80004273/19.07.08	8775	88/- 705

The above amount may be recovered from advertising agency and deposit in Government A/c under intimation to audit.

(TW) 13  
651-3/c

66/c

Para No. 4 (2008-2010)

(14) 2/c

Para No. 04 (Ref. Memo No. 06 & 07 dated 16.05.11)  
Sub :- Laying of foundation stone.

As per the power conferred in CPWD. Works Manual, the CE has the power to accord sanction upto r 10,000 for the ceremonies with the laying of foundation stone

However during the test audit of B-232, it was revealed that two agreement during 2008-09 as per the following details awarded to M/s Paul Tents for foundation stone laying ceremony amounting to r 944,618.00.

Agmt No.	EC	TC
5	616981.00	5982741
6	329855.00	346347
		944,618

Also Sub- Division B-2311, awarded 5 supply/work orders, out of wherein following 4 work orders amounting to f 48131/- were awarded for foundation store laying ceremony of Hospitals.

S.No.	W.O. No.	Amount
1.	2/2008-09	18648
2	3/2008-09	4125
3	4/2008-09	5940
4	5/2008-09	19418
		48,131

Reason for above lapse was asked vide Memo No. 6&7 but no reply was received from the Division. Now the above expenditure is required to be got regularized from the competent authority by seeking the ex-post facto sanction.

Para No. 05 (Ref. Memo No. 1,2,3,4)  
Sub :- Non Production of Record

The following records were not produced to audit.

1. Property Stock Register
2. T&P Register
3. Unserviceable Register
4. Secured Advance Register
5. Arbitration Cases/Court Cases
6. Mobilisation Advance Register

The same may be shown to next audit party.

(JASBIR KAUR  
IAI)



Para-1

Para No. 5 (2012-2015)

Audit Memo No - 13  
Dated: 19.06.2015

Sub:- Non with-holding the payment amounts to Rs. 2.73 Crore on account of non-achievement of mile-stone

As per Section 29.1(4) of CPWD Manual , to ensure good progress of the work during execution, a contractor shall be bound in all cases in which the time allowed for any work exceeds one month, to complete the work as per the mile-stones given in the schedule ' F' under clause -5 of the contract. In the event of non achieving the necessary progress as assessed from the financial progress, a percentage of tender value of work , as mentioned in the schedule 'F' would be with-held for failure in achieving each mile stones.

Agreement No. : 01/EE/BPD/B-232/PWD/2014-15

Name of work : C/o of 700 Beds Indira Gandhi Hospital, Sector-9, Dwarka, New Delhi, on +- trunky basis including water supply, sanitary installation, drainage, external development, art-work, horticulture works, internal & external electrical installation, HVAC, Lifts, electrical sub-stations, DG sets, Fire-alarm & fire fighting system, CCTV, data-networking, UPS, BMS, Boilers, pumps, STP & ETP, EPBAX, Nurse call system, Modular operation theatre & maintenance of building and all services for a period of 5 years.

Name of contractor: M/s Larsen & Toubro Limited.

Estimated cost : Rs. 5, 22, 49, 04,622/-

Tendered Amount : Rs. 5, 45, 11, 42,992/- (% under clause 12: 4.33% above)

D.O.S : 27.08.2014

D.O.C : 26.02.2017

The above mentioned work was awarded to M/s Larsen & Toubro Limited at the Tendered amount of Rs. 54511.43 Lakhs , which is 4.33 % above the Estimated cost. (Composite work of civil+ electrical). Test scrutiny of the above agreement pertains to B-232 reveals that physical as-well-as time allowed as per mile-stone schedule , there was delay in achieving the first mile-stone, as per detail given below:-

- |  |   |                         |
|--|---|-------------------------|
| 1. Date of start   | : | 27.08.2014              |
| 2. 1 <sup>st</sup> Mile-stone to be achieved               | : | 26.12.2014              |
| 3. Agreement Amt. of excavation & Completion of foundation | : | Rs. 5,28,48,703/-       |
| 4. Tendered Amt.   | : | Rs. 5, 45, 11, 42,992/- |

M. L.

5. As per Mile stone table approval of  
All shop drawings for instalation(Civil Work)  
lay out of all services equipment upto 75 % or  
financial progress upto 10 %

(11)  
b.v/c  
63/c

: (i) Rs.27520735/-  
(executed for excavation upto 5<sup>th</sup>  
R.A.Bill) i.e. 52 % of Rs. 5,28,48,703/-  
Hence Mile stone not achieved.  
Physically

Or  
(ii) Rs. 6,15,97,204/- (Gross work done  
upto 5<sup>th</sup> R.A.Bill, i.e. 1.13 % of  
Rs. 5, 45, 11, 42,992/- against  
Rs. 54,51,14,299/- i.e. 10 % of  
Rs. 5, 45, 11, 42,992/-. Hence Mile  
stone not achieved.finacially.

The Divisional Officer had made payment without with-holding the amount of Rs. 2,72,55,715/-  
( 0.5 % of tender amount i.e. Rs. Rs. 5, 45, 11, 42,992/-, which is irregular. Hence may be  
regularize from competent authority i.e. the Project Manager after revising the mile-stone, if  
otherwise admissible



Para 2

Para No. 6 (2012-2015)

Para No 6

Audit Memo No - 17  
Dated: 19.06.2015

Sub. :- Execution of deviated work amounts to Rs. 2.39 Crore without prior approval of competent - Authority.

Clause 24.1.2 of CPWD Manual 2012 provides that - Deviations beyond the limit of +10% should not be made at site without in principle approval of T.S. Authority. Once in principle approval is obtained, the total deviations (including initial (+) /(-)10%) shall be sanctioned by officers as per delegation of powers given at Appendix-1.

Test check of agreement register in r/o B-233, Building Project Maintenance Division, PWD Delhi revealed a huge deviation amounting to Rs. 2,39,37,340/- in the following work :-

Agreement No. : 05/EE/BPD/B-233/PWD/2014-15

Name of work : C/o extension of Maharishi Balmiki Hospital of Pooth Khurd, Delhi.SH: C/0 ward Block I/c internal-water supply, sanitation, installation, external installation

Name of contractor: M/s Kashyap Infrastructure Pvt. Ltd.

Estimated cost : Rs. 2461.30 Lakhs (composite agreement of civil & electrical)

Tendered Amount: Rs. 2049.27 Lakhs (Civil- Rs. 1945.96 Lakhs & Electric- 103.31 Lakhs)

D.O.S : 12.07.13

Stipulated D.O.C. : 11.01.15

Status : Work-in-progress

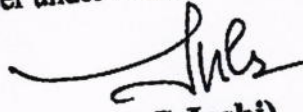
The above mentioned work was awarded to M/s Kashyap Infrastructure Pvt. Ltd at the Tendered amount of Rs. 2049.27 Lakhs , which is 16.74 % below the Estimated cost.(Composite work of civil+ electrical). On going through the available record, it has been observed that an amount of Rs. 17, 85, 13,071/- has been paid up to 18<sup>th</sup> R.A bill vide C.V. no. 11 dated 04<sup>th</sup> March 2015. Further it is observed that an amount of Rs. 2, 39, 37,340/- , (beyond the power of Executive Engineer i.e. 30 %) has been paid on account of deviated items, for the above said work without prior approval of the competent authority i.e. Project Manager/ Chief Engineer, as details given below:-



9  
b/c  
6/c

Item No.(as per agreement)	Oty. Executed Extra	Rate(InRs.)	Total Amt.(In Rs.)
			2,07,171.56
1/7	255.72 Cum	810.15	3,00,541.50
2.6	95.41 Cum	3,150.00	1,72,333.80
3.1.7	436.83 Sqm	394.51	1,34,60,800.35
3.3.2	180949.06 Kg.	7.39	52,615.83
3.7.2	393.36Cum	133.76	98,487.62
5.1.1.2	47.74 Sqm.	2,063.00	23,00,181.00
9.8.1	176.37 Sqm.	1,300.00	61,47,625.00
9.10	2235.50 Sqm.	2,750.00	1,29,302.55
11.2.1	834.21 Sqm.	155.00	4,03,080.00
14.8.2	671.80 Mtr.	600.00	1,43,227.00
14.11.2	553.00 each	259.00	64,232.00
14.14.2	124.00 each	518.00	75,992.00
14.15.2	184.00 each	413.00	3,81,750.00
14.20.2	2545.00 each	150.00	2,39,37,340.21
<b>Total</b>			

This practice is contravention of the provisions of Section 24.1.2 of CPWD works Manual. Revised Technical Sanction as per Section 2.5.2 in r/o above mentioned works may be obtained from the competent authority i.e. Project Manager/ Chief Engineer & similar type of cases (if any) should also be reviewed at the level of Divisional Officer under intimation to Audit.

  
(P.C. Joshi)  
Inspecting Audit Officer  
Audit Party No-IX

50/6  
60/6

**PART -II**  
**CURRENT AUDIT REPORT**  
**(2015-16 to 2018-19)**

PARA No. 01  
(Audit Memo No. 01

Dated :05.03.2020)

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

During test check of monthly account of Ex. Engineer, M-331 for the month of March, 2019, it was observed that an amount of Rs. 9.61 Crore was lying outstanding under the head "Public Works Deposits" as detailed below:

Classes of deposits	Amount as on 31.03.2019
Civil Deposits - Security Deposits (Part II)	41817709
Civil Deposits - Public Work Deposits (Part III)	4178998
Civil Deposits - Other Deposits (Pat-V)	20799446
	29369510
<b>Total outstanding as on 31.03.2019</b>	<b>96165663</b>

Heavy accumulation under Part-II of Rs. 4.18 Crore was indicative of non review of Deposit Register at Divisional Level from time to time. This should now be reviewed and all deposits more than three years old where refund is due be credited to Revenue.

Accumulation of Rs. 41.78 under Part-III was due to non execution of work against deposits. Details of deposits lying outstanding with the Department, Amount received, amount spend were not made available & thus it could not be verified how long the deposits were outstanding and which Department were involved.

Deposit under Part V has accumulated due to withheld amount from contractor's bill on account of non-sanction of EOT cases, testing defects, pending works etc. Accumulation of Rs. 5 Crore was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

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

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*Handwritten signatures and dates in red ink:*  
JASANT SINGH  
05/03/2020  
P.M. 11/03/2020

PARA NO. 02  
(Audit Memo No. 02

Dated :06.03.2020)

Subject: - Non revalidation of FDR/Bank Guarantees

During the course of audit of Valuable Register maintained in PWD Division, B-233, it has been observed that the validity of a number of FDR/Bank Guarantees, submitted by contractors, has already been expired and the Division has not made any efforts to get these FDR/Bank Guarantee revalidated as per detail given here under. Similar types of other cases may also be reviewed and actions may be taken either to revalidate this FDR/PG or refund them to the concerned firms if the purpose of holding these FDRs/PG has been fulfilled.

S. No.	Page No. of EMD register	Sl. No of EMD Register	Name of agency M/s.	Details of EMD FDR/BG	Amount of EMD FDR/BG	Date of expiry of validity of FDR/BG
	<b>B-231</b>					
1.	40	97	Yogesh Sikka	NTB/2010-105574/04-01-2011	5200	4.01.2012
2.	48	115	Rawat Construction Co.	T11/HTDR/077088/29.7.2011	9000	29.7.2013
3.	54	113	Active Group Securities	1103150/23.12.2011	12000	23.3.2013
4.	64	163	Hospitech Management Consultants Pvt. Ltd.	00070100007229/20.4.2012	742500	31.8.2016
5.	64	164	Hospitech Management Consultants Pvt. Ltd.	00070100007228/20.4.2012	490000	31.8.2016
6.	66	170	Fibrfill Engineers	0007BG00057013/08.6.2012	1459780	20.6.2015
7.	70	179	Buildcon Solutions Consultancy Services	5159070/9.07.2012	90000	09.7.2015
8.	70	181	Ajay Trading Co.	541385/19.7.2012	24257	19.9.2012
9.	72	185	Parnika Commercial & Estates Pvt. Ltd.	1050212BG0001491/20.7.2012	909000	19.1.2017
	<b>B-233</b>					
10.	4	11	Shyam Sunder Tyagi	72/12/22.10.2012	760019	21.4.2013
11.	18	44	Universal Security & Placement Services	607735/02.4.2013	10000	02.1.2014



47/c

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PARA-03  
(Audit Memo No. 04)

Dated :09.03.2020)

Subject: - Time barred cheques amounting to Rs 527668

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

During the test check of CPWA-51, schedule of monthly settlement with treasuries (Part-II cheque issued and paid/Details of difference) it has been noticed that the following cheques amounting to Rs. 527668/- which were issued by the division have not been encashed till date and thus become time barred:-

S.No.	Cheque No.	Date of issue	Amount (in Rs.)
1.	C-264029	22.07.2014	178447
2.	C-264092	23.05.2016	136663
3.	C-541710	31.12.2016	200000
4.	C-541766	20.06.2017	10448
5.	C-541795	15.11.2018	2110
<b>TOTAL</b>			<b>527668</b>

Executive Engineer, Health Division B-233 immediate steps may be taken to settle the accounts as per R & P Rules under intimation to audit.

*Copy of form*

*15/03/2020*  
*UABAN SRVSM*  
*PARTY NO-5*



46/c  
50/c

**Subject: - Irregular Contingent Expenditure made by the Division and charged to work .**

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

On the scrutiny of the record provided by the division, it is observed that during 2017-2019, the expenditure has been incurred through Hand receipts, Permanent Imprest and bills in r/o office stationery of division, circle and zonal office, hiring of vehicle, photocopy charges, charges for I.Tax return filing charges, conveyance charges etc. On the scrutiny of paid vouchers, it has been further observed that various kinds of expenditure had been incurred in r/o the service provided in the Chief Office which has been charged to the work of the division.

S. No.	CV No. and date	Item	Name of work	Firm M/S.	Amount (in Rs.)
1.	11/18.04.2015	Professional Services	A/R & M/o Residential Qtrs Doctors/Nurses Hostel to Dr. BSA Hospital	N.Mittal & Co.	76163
2.	56/30.05.2015	Annual Health Check up	2059-O.E.	M.L.Meena	2000
3.	57/30.05.2015	Annual Health Check up	2059-O.E.	Om Prakash	2000
4.	12&13/04.7.15	Petrol	A/R& M/o to Dr. BSA Hospital	C.T.Auto	4716
5.	24&25/13.07.15	Hiring charges of window type A/C	A/R& M/o to Dr. BSA Hospital	Mansab Electrical Engineers	73000
6.	58/22.07.2015	Purchase of Bio Matric Machine	A/R& M/o to Dr. BSA Hospital	A.R.Solutions	9000
7.	96/31.07.2015	AMC for Fax Machine Computers & Printers	A/R& M/o to Dr. BSA Hospital	Network Infotech	35282
8.	14&15/165.9.15	Purchase of tonner & anti virus	A/R& M/o to Dr. BSA Hospital	Network Infotech	10973
9.	33/28.09.2015	Office Stationery	A/R& M/o to Dr. BSA Hospital	Batra Sales corpn.	50726
10.	6/07.01.2016	Petty Exp. for office work	A/R& M/o to Dr. BSA Hospital	Madhav Singh,JE	5607

11.	07/07.07.2016	Petty Expenses for official work	Temp. pre-fabricated structure for medical college of Dr. BSA Hospital	Madav Singh, JE	19478
12.	62/26.03.2016	Stationery items for CPM Office	Construction & Commissioning of 250 nos. Aam Aadmi Mohalla Clinics	Bharat Trading Co.	14827
13.	81/30.03.2016	Stationery Items	Construction & Commissioning of 250 nos. Aam Aadmi Mohalla Clinics	Batra Sales Corpn.	9025
14.	02/02.05.2016	Computer Items	Extn. of MAIDS	Astech Systems Pvt. Ltd.	3910
15.	27&28/20.6.2016	Stationery items	Construction & Commissioning of 250 nos. Aam Aadmi Mohalla Clinics	Bharat Trading Co.	20696
16.	25/19.07.2016	Purchase of Almirah	700 beds Indira Gandhi Hospital	Kendriya Bhandar	82971
17.	56&57/26.7.16	Stationery Items	Construction & Commissioning of 250 nos. Aam Aadmi Mohalla Clinics	Njarat Trading Co.	17555
18.	07/04.08.2016	Hiring of vehicles	Construction & Commissioning of 250 nos. Aam Aadmi Mohalla Clinics	Harish	35620
19.	17/17.07.2016	Hiring of vehicles	Various hospitals in North East	Kalicharan	32156
20.	18/07.10.2016	Maintenance of photocopier machine	700 beds Indira Gandhi Hospital, Dwarka	Richoh India Ltd.	4403
21.	06/05.11.2016	Photocopy higher Quality & Spiral Binding	Construction & Commissioning of 250 nos. Aam Aadmi Mohalla Clinics	Raju Photostate	32000
22.	08/07.11.2016	Hiring charges of window type A/c	Construction & Commissioning of 250 nos. Aam Aadmi Mohalla Clinics	Mansab Electrical Engineers	24000

45/c

59/c

44/c  
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23.	16&17/15.11.16	Computer Peripherals	700 Beds Indira Gandhi Hospital Dwarka	Network Infotech	17870
24	56/30.12.2016	Photocopy higher Quality & spiral binding	Construction & Commissioning of 250 nos. Aam Aadmi Mohalla Clinics	Abdul Khadar Imran Saudagar Bagha	6954
25.	54/24.01.2017	Postage Stamps	Construction & Commissioning of 250 nos. Aam Aadmi Mohalla Clinics	Smt. Kamlesh	2000
26.	10/07.06.2017	Hiring of Vehicle	Construction & Commissioning of 250 nos. Aam Aadmi Mohalla Clinics	Jhilmil Taxi Services	58351
27.	48/31.01.2018	AMC of intercom	Construction & Commissioning of 250 nos. Aam Aadmi Mohalla Clinics	Allied Enterprises	4125
28.	02.02.02.2018	Hiring of photocopy machine	Construction & Commissioning of 250 nos. Aam Aadmi Mohalla Clinics	I.T.Solutions	25333
29.	32/20.02.2018	Hiring of vehicles	Construction & Commissioning of 250 nos. Aam Aadmi Mohalla Clinics	Harish	34375
30.	29/27.03.2018	AMC of computers	Extension of MAIDS	Network Infotech	51600
31.	18/13.06.2018	AMC of computers	200 bedded hospital at burari	A.N. Technologies	39660
32.	329&30/24.7.18	Purchase of Printer	Construction & Commissioning of 250 nos. Aam Aadmi Mohalla Clinics	A.N. Technologies	34626
33.	33/24.07.2018	Replacement of Motherboard with CPU	Construction & Commissioning of 250 nos. Aam Aadmi Mohalla Clinics	Network Infotech	11020
34.	35/24.07.2018	Replacement of Motherboard with CPU	A/R & M/o hopital at Kokiwala Bagh, Ashok Vihar	Network Infotech	82400



43/c  
53/c

35.	12/10.12.2018	Arbitration Fee	200 bedded hospital at Kokiwala Bagh, Ashok Vihar	Sh. Manmohan Sarin	44842
36.	01/04.02.2019	Supply of Desktop computers	200 bedded hospital at Kokiwala Bagh, Ashok Vihar	Network Infotech	88639
37.	115/31.03.2019	Hiring of Vehicle		Jhilmil Taxi Services	44100
<b>TOTAL</b>					<b>1112003</b>

The expenditure incurred Rs.11,12,003/- during the period 2015-19 has been charged to work which is irregular, the division may regularize expenditure from the Finance Department and other similar cases may be reviewed accordingly under intimation to audit

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52/c

**PARA NO-5**  
(Audit Memo No. 6 Dated :09.03.2020)

**Subject: - Irregular purchase of IT equipment.**

As per circular No.F.10(6)/2005/IT/3139-68 dated 24.07.2008 in which it has been mentioned that the powers for the purchase of computer hardware, software and accessories etc., hereby delegated to all Pr. Secretaries/Secretaries. However, technical clearance of Department of IT, GNCT of Delhi is still required in every case. Further vide circular No.F.8/3/2010-AC/usfa/41-44 dated 12.03.2015 issued by Pr. Secretary (Fin.), on delegation of enhanced financial power to Pr.Secretaries/Secretaries of Government of NCT of Delhi, at Sl.No.27(b) "Purchase of Computer (including Laptops, Printer and Computer Furniture) in which the financial powers have been enhanced but the items can only be purchased subject to the approval of TEC of IT Department".

Rule 21 of GFR 2017 provides that every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety. Every office is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money. The expenditure should not be prima facie more than the occasion demands.

Rule 149 of GFR makes it mandatory to procure goods and services available on Government e-market place (GeM), through GeM. Finance Department, GNCTD also advised (April 2017) all departments to procure all common goods and services from GeM. Ministry of Finance, GOI amended (April 2019) the Rule 149 of GFR 2017 to make it clear that common use goods and services are required to be procured mandatorily through GeM as per Rule 149. The Ministries/Departments are delegated full powers to make their arrangement for procurement of goods and services that are not available on GeM.

During the scrutiny of the register of Supply Order/Cash Book, it has been observed that the division has been made following purchases during the audit period: -

S.N.	Items purchased	V.No. & Dt.	Amount	Purchased from (Open Market)
1.	Wireless Keyboard, mouse, hard disk, USB Wifi Adaptor	84&85/ 27.07.2017	10815	Network Infotech
2.	Supply of computers & peripherals	20/17.08.2015	118400	Intex Infotech
3.	Installation of 1 no. desktop & printer with UPS in office of Pr. Secretary, PWD	27/18.1.2016	72700	Informatics Computer Organisation

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51/2

4.	Wireless mouse, pen drive and hard disk	09/6.10.2016	4605	Network Infotech
5.	Supply of computers, peripherals	70/26.10.2016	314138	Network Infotech
6.	Wireless keyboard, mouse & Quick Heal Anti-virus	14/08.05.2017	7350	Network Infotech
7.	HP Laser Jet colour printer	25/16.08.2017	37800	Network Infotech
8.	Window 10 original, External hard disk etc.	03/06.10.2017	14632	Network Infotech
9.	Coloured inkjet printer	39/27.11.2017	19840	Network Infotech
10.	Supply of scanner	27/21.12.2017	4050	Ally Infotech
11.	Purchasing of computer hardware items for HPD (C& S Office)	20/13.02.2018	10970	A.N. Technologies
12.	One Lazer printer in office of EE, HPD (Central)	30/24.07.2018	30600	A.N. Technologies
13.	Supply of Lazer Jet, multi function scanner, printer	65/31.07.2018	14375	A.N. Technologies
14.	LED Monitor	37/18.10.2018	9322	A.N. Technologies
15.	Supply of Desktop computer	02/04.02.2019	88639	Network Infotech
<b>Total</b>			<b>758236</b>	

It has been found that the division has purchased the IT equipment on the basis of collecting quotations from the open market/GeM without any technical clearance from IT department, Govt. of NCT of Delhi as per above circular for purchasing the above IT equipment. As per office records, the division has not followed the procedure under Rule 149 of GFR 2017

The expenditure incurred Rs. 758236/- during the audit period has been charged to work which is irregular, the division may the above expenditure by seeking the ex post facto sanction from Information & Technology, Govt. of Delhi. Similar cases may also be reviewed under intimation to audit.



PARA-06  
(Audit Memo No. 07)

Dated :11.03.2020)

40/c  
50/c

Page 9

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

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

During the test check of Cash Book of Division for the year 2015-19 revealed that contractual staffs were deployed in the division in addition to the sanctioned and filled up posts. The details are as under: -

S. No.	Agreement No.	Description	Amount paid (in Rs.)
1.	01/PWD/AE/B-2321/2015-16 CV No.27 dt.17.06.2015 Charge of hundered bedded Bindapur Hospital, Pkt.-04- Contractor Name-Dynamic Manpower & Facility Management Services	2 Watchman for 3 shifts	71940
2.	36/BE-233/2014-15 CV No. 66 dt.26.06.2015 Charge 200 bedded MB Hospital at Poorth Khurd Contractor Name : Sushil Kumar	Steno cum Computer Operator, clerk, peon/messenger	648872
3.	36/BE-233/2014-15 CV No. 18 dt.17.10.2015 Charge 200 bedded MB Hospital at Poorth Khurd Contractor Name : Sushil Kumar	Steno cum Computer Operator, clerk, peon/messenger	546848
4.	02/EE/B-233/2014-15 CV27 dt.21.10.2015 Charge to Pdg. services of manpower for emergency services at Dr. BSA Hospital Contractor Name: Sh. Nurul Huak	Man power	236978

39/c  
49/c

5.	10/EE/B-233/2015-16/CV No.31 dt.31.12.2015 Charge to EOR to Dr. BSA Hospital	Services of Addl. manpower for OPD, Emergency, Labour Room, CCV, ICU and Ward Block	402621
6.	32/EE/B-233/2015-16 CV No.17 dt.14.01.2016 Charge to 200 bedded MB Hospital at Pooth Khurd Contractor name : Pramod Kumar Gupta	Steno cum Computer Operator, clerk, peon/messenger	395670
7.	1/EE/B-234/PWD/2015-16 CV No.32 dt.28.01.2016 Charge to 200 bedded Hospital at Kaushik Enclave Burari Contractor Name : Hari Kishan	Steno cum Computer Operator, clerk, peon/messenger	288945
8.	18/EE/B-2332015-16 CV No. 40 dt.14.03.2016 Charge to Pdg. service of chowkidar for watch & ward and sweeping & cleaning the premises of Dr. BSA Medical College & Hospital Contractor Name : M/s Vivek Associates	Chowkidar	1268733
9.	32/EE/B-233/PWD/2015-16 CV No. 52 dated 28.05.2016 charge to 200 bedded MB Hospital at Pooth Khurd Contractor Name : Pramod Kumar Gupta	Steno cum Computer Operator, clerk, peon/messenger	395670
10.	1/EE/B-234/PWD/2015-16 CV No. 52 dtd. 28.05.2016 charge to 200 bedded Hospital at Kaushik Enclave Burari Contractor Name : P.K. Enterprises	Steno cum Computer Operator, clerk, peon/messenger	317829
11.	1/EE/B-234/PWD/2015-16 CV No. 02 dtd. 05.07.2016 charge to 200 bedded Hospital at Kaushik Enclave Burari Contractor Name : Hari Kishan	Steno cum Computer Operator, clerk, peon/messenger	187425

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12.	4/A(C)/B2231/2015-16 CV No. 23 dt. 19.07.2016 Charge to RGSS Hospital Tahir Pur Contractor name : Anup Enterprises	Services of office boy, Dak messenger and computer related services	240509
13.	26/EE/B-233/2015-16 CV 8 dt.04.08.2016 Charge to 200 bedded hospital at Siraspur Delhi	Deploying chowkidar for watch & ward at plot no. A & B	795512
14.	04/EE/AE/B-2233/15-16 CV No. 30 dt.15.09.2016 charge to .: 225 bedded hospital at Chhatarpur Village Contractor Name : Harshidhi Security Services	Security Guard for watch & ward of vacant land	286744
15.	01/EE/B-234/PWD/15-16 CV No.40 dt.25.11.2016 charge to 200 bedded Hospital at Kaushik Enclave Burari Contractor Name : Hari Kishan	Steno cum Computer Operator, clerk, peon/messenger	210647
16.	WO06/EE/HPD(N)/PWD/16-17 CV No.10 dt.02.12.2016 charge to 250 AAMC at various places in distt. North & North West Contractor Name : Jitender Kumar Verma	Computer Operator, clerk, peon/messenger, chowkidar & sweeper	489100
17.	WO06/EE/HPD(N)/PWD/16-17 CV No.37 dt.15.12.2016 charge to 250 AAMC at various places in distt. North & North West Contractor Name : Jitender Kumar Ve	Computer Operator, clerk, peon/messenger, chowkidar & sweeper	120689
18.	01/EE(C)/HPSD(E)-IV/16-17 CV No.4 dt.04.2017 Charge to PdG. security guards for watch & ward of Boundary wall constructed for	Security Guards	163590

38/c

48/c

37/c  
97/c

	CATS HQ Bldg.at Ancheria More, Chhartarpur, South Delhi Contractor Name : M/s Devine Security Services		
19.	04&05 /AE/HPD(E)(iv)/2016-2017 CV No.9 & 10 dt. 03.05.2017 charge to 225 bedded hospital at chhartarpur 100 bedded hospital at Sarita Vihar, Delhi Contractor Name : Competent Services	Security guards for watch & ward of vacant plot (Rs. 179301 + 180681)	359282
20.	02/EE/HPD(W)/17-18 CV No. 09 dated 11.05.2018 charge to : Dispensaries / Hospitals in West & South-west Distt. of Delhi Contract Name : Trendy Security Services	Security guards for watch & ward of various vacant plots	1014915
<b>TOTAL</b>			<b>8442519</b>

The following observations are made in this regard: -

1. No approval or concurrence of AR/Finance Department had been obtained for deployment of such additional personnel. Expenditure incurred on the deployment of private security unauthorizedly aggregated to Rs.84,42,519/- during the audit period 2015-19.

The department may regularize the expenditure incurred on deploying of contractual staff from Finance Department and A.R. Department under intimation to audit. Similar cases may also be reviewed under intimation to audit.

361c  
461e

Para No 10

PARA NO. 07  
(Audit Memo No. 11)

Dated :12.03.2020)

**Subject: Non obtaining of revised Administrative approval and Technical Sanction for payment of Rs. 663.84 lakh**

As per Section 2.3 of CPWD Works Manual 2014- Administrative approval "Administrative approval" is the communication of formal acceptance of the proposals by the competent authority of the Administrative Ministry/Department requiring the work.

**Section 2.3.1 Accord of administrative approval-**

(a) The concurrence of the competent authority of the Administrative Ministry/Department requisitioning the work should be obtained to the Preliminary Estimate for the work. However, no such concurrence is required for normal repairs and maintenance works.

(b) The Preliminary Estimate should be framed or countersigned by the authority as specified in para 4.1.4 of the Manual, and sent in triplicate to the Administrative Ministry/Department requisitioning the work. The requisitioning authority shall be requested to return one copy of the estimate, duly countersigned in token of acceptance, while communicating the administrative approval.

(c) One copy of the administrative approval shall be endorsed to the concerned Accounts Officer.

**Section 2.3.2 Powers for accord of administrative approval -**

(a) Various Ministries/Authorities who get their works executed through the CPWD, have been delegated specific powers to accord administrative approval to the works.

(b) The amount of administrative approval accorded, in all cases, shall include departmental charges, wherever it is leviable.

(c) In case of estimates for residential accommodation, it has to be seen by the authority concerned before the issue of administrative approval that the scale of accommodation provided for therein does not exceed the one approved by the Ministry of Finance.

(d) If the estimated cost of a work exceeds the powers of any officer, the administrative approval of the Government of India in the Administrative Ministry must be obtained.

(e) The Director General, Special Director General and Additional Directors General have been delegated powers as in Appendix-I to accord administrative approval for construction of houses for CPWD project staff in major projects, as well as for CPWD maintenance staff.

**Section 2.3.3 Approval to work of additions and alterations-**

(a) No authority, with the exception indicated in sub-para (b) below, is empowered to accord administrative approval to an estimate of additions and alterations to a building, if the expenditure

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contemplated would result in increase of the capital cost of the building to a figure which is beyond the authority in question entitled to accord the administrative approval in case of a new residence.

(b) The Director General, Special Director General, Additional Directors General, Chief Engineers, Superintending Engineers and Executive Engineers may accord administrative approval, as per powers delegated to them in Appendix-I, to estimates for minor works and additions and alterations to the existing Government-owned residential buildings irrespective of the capital cost of the buildings subject to the conditions, that:

(i) The powers delegated to them will not apply to residential units occupied by Ministers/ Members of Parliament

(ii) The prescribed scale of amenities in residential building shall not be exceeded.

(iii) The prescribed specifications of the amenities shall not be exceeded.

(iv) The additions and alterations to be sanctioned shall be of the general type. All such cases where there are no precedents, or where there are likely to be repercussions should be referred to the Ministry of Urban Development.

(v) The funds are available in the budget. 2.3.4 Material deviations over original Sanctioned Scheme Material deviations that significantly alter the scope of work from the original sanction should not be made without the approval of the authority that accorded administrative approval to the work, even though the cost of the same may be covered by savings on other items.

**As per 2.3.5 Excess over administrative approval** Excess up to 10% of the amount of the administrative approval may be authorised by Officers of the CPWD, up to their respective powers of technical sanction. In case it exceeds this limit, a revised administrative approval must be obtained from the authority competent to approve the cost so enhanced. No revised administrative approval is, however, necessary if the excess is covered by the requisite expenditure sanction. **Similarly, 2.5.2 envisages that the technical sanction can be exceeded up to 10% beyond which revised technical sanction shall be necessary.**

The Administrative Approval (A/A) was granted by the Department of Health for Rs. 18399500/- for the work "Furnishing of Dr. BSA Medical College and Hospital at Rohini". A tender was invited at the Estimated Cost of Rs. 1.80 crore which was awarded to M/s Debono Flexcom India Ltd. at a tendered cost of Rs. 10799070 which was 41.3 percent below the estimated cost vide Agreement No. 36/2015-2016/PWD-233. The technical Sanction for the work was not available in the records. Scrutiny of final bill revealed that total payment of Rs. 25047926/- was made to agency due to inclusion of Mohalla Clinics in the scope of works. Despite the fact that A/A granted by the client department was exceeded by 36%, neither revised A/A nor was revised T/S found on record. **Audit is view of the view that increasing the scope of work and making the extra payment of Rs. 66,48,426/- beyond the amount**

of A/A without concurrence of client department was a clear violation of the rules prescribed in the Manual.

Revised sanction be obtained from the competent authority and the irregular expenditure incurred by the Division may be got regularized from the competent authority under intimation to audit. Similar cases may also be reviewed

34/c

44/c

PARA-08  
(Audit Memo No. 15)

Dated :13.03.2020)

Subject: - Hiring of vehicles through work under during the period 2015-2019.

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

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

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

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

During the course of audit, it has been observed that Health Project Division, B-233, Public Works Department, Dr. BSA Hospital Complex, Sector-6, Rohini, Delhi has hired/hiring vehicles for Executive Engineer of the Division without approval of Finance Department, Govt. of NCT of Delhi regarding number of vehicle to be hired by the department which detail as under:-

S.No	Agreement Number & Name of Work	Contractor Name	Total Tender Cost	Amt. Paid(Rs.)	Remarks
1.	04/EE/HPD(N)/PWD/2016-2017 dated 29.04.2016 Const. & commissioning of 250 nos. AAMC (PHC) at various places in 17	Sh. Harish	366800	329320	Detail as per final bill Hire & Running charges for LMV = Rs.320580/-for 234 days @ 1370/-

32/c  
42/c

	Vidhan Sabha constituencies of district North & North West of Delhi				Extra Km.=Rs.8740 (920 Km. @ Rs.9.50 per k.m.
2.	09/EE/HPD(N)PWD/2016-2017 dated 30.01.2017 Const. & commissioning of 250 nos. AAMC (PHC) at various places in 17 Vidhan Sabha constituencies of district North & North West of Delhi	Sh. Harish	366000	345690	Detail as per final bill Hire & Running charges for LMV = Rs.334125/-for 234 days @ 1375/- Extra Km.=Rs.11565 (1285 Km. @ Rs.9.00 per k.m.
3.	04/EE/HPD(N)PWD/2017-2018 Const. & commissioning of 250 nos. AAMC (PHC) at various places in 17 Vidhan Sabha constituencies of district North & North West of Delhi	Sh. Harish	350000	349275	Detail as per final bill Hire & Running charges for LMV = Rs.346500/-for 252 days @ 1375/- Extra Km.=Rs.2775 (555 Km. @ Rs.5.00 per k.m.
4.	05/EE9HPD(N)/2018-2019 200 bedded Hospital Kaushik Enclave Burari, Delhi CV No. 03 dated 04.02.2019	Nural Hak	Not mentioned	134241	Detail as per final bill Hire & Running charges for LMV = Rs.134241/-for 87 days @ 1543/-

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



31/e  
4/1/c

In addition, as per work order the contractor was required to provide and operate vehicle made of Dzire /Honda, Amaze or equivalent of not more than two years old .From the scrutiny of supporting documents attached with the bills, it has been observed that the following discrepancy has not been scrutinized before the release of the payments:-

- 1) The division has not followed provision of GFR-2017 and also GeM process under rule 149 of GFR-2017
- 2) No details of the vehicles along with photocopy of the RC/fitness and permit is not found in the file/final bill
- 3) The GPS device report is not found in the file.
- 4) The division has not followed the office order dated 24.08.2018 issued by GAD (Care taking) branch.
- 5) As per terms & conditions that the driver should have valid driving license and the vehicle should be registered with the concerned authority of Central/State Govt. A certificate to this effect should be provided. But no relevant documents found in the file/bills.

As per rule 19.2.2 Account code, charges which cannot be classified under Construction, Repair and Machinery & Equipment head of Expenditure accounted as contingent expenditure to the contingencies of work is strictly prohibited but the division is charging the expenditure of hiring of vehicle to Work- Const. & commissioning of 250 nos. AAMC (PHC) at various places in 17 Vidhan Sabha constituencies of district North & North West of Delhi

Executive Engineer, Health North, (B-233) take action to obtain the concurrence from Finance Department. Govt. of NCT of Delhi to regularize the expenditure on hiring of vehicle under intimation to audit. Similar cases may also be reviewed on the basis of above observations.

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PARA-09

(Audit Memo No. 16 Dated :13.03.2020)

Page No 12

3.12  
note

**Subject: Irregular procurement of petty items to the tune of Rs. 8.52 lakh**

Rule 21 of GFR 2017 provides that every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety. Every office is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money. The expenditure should not be prima facie more than the occasion demands.

Rule 149 of GFR makes it mandatory to procure goods and services available on Government e-market place (GeM), through GeM. Finance Department, GNCTD also advised (April 2017) all departments to procure all common goods and services from GeM. Ministry of Finance, GOI amended (April 2019) the Rule 149 of GFR 2017 to make it clear that common use goods and services are required to be procured mandatorily through GeM as per Rule 149. The Ministries/Departments are delegated full powers to make their arrangement for procurement of goods and services that are not available on GeM.

Rule 155 of GFR2017(formerly Rule 146 of GFR 2005-limit up to one lakh) stipulates that purchase of goods costing above Rs. 25,000/-(Rupees Twenty Five Thousand only) and up to Rs. 250000/- (Rupees two lakh and fifty thousand only) on each occasion may be made on the recommendations of a duly constituted Local purchase Committee consisting of three members of an appropriate level as decided by the Head of Department. The committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier. Before recommending placement of the purchase order, the members of the committee will jointly record a certificate as under.

**“ Certified that we, members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question, and it is not debarred by Department of Commerce or Ministry/ Department concerned.”**

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

2a/c  
39/c

Order No.F.10(9)/2008/IT/P.II/7946-63 dated 22.11.2009, wherein it has been laid down that e-Procurement system should be compulsorily implemented by all the Department for all tenders over Rs.2 lakh in respect of procurement of goods, service etc.

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

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

1. EE/DDH - Rs. 20000/- PA
2. SE/SA/DOH - Rs. 1.5 lac PA
3. CE/CA - Rs. 2 lac PA
4. ADG - Rs.3 lac PA
5. Spl. DG - Rs.5 lac PA
6. D G - Rs. Full powers

Test check of records for the year 2015-2019 revealed that the division was frequently placing the order or procurement of petty stationery items and during the year of the division procured stationery items at 78 instances amounting to Rs. 8.52 lakhs (list attached). During the scrutiny of some other bills, it seems that demand split to avoid the codal formalities of GFR. This was in contravention of the aforesaid provisions.

During the scrutiny of the records of B-233 Health Project Division, Rohini, Delhi, no files were produced to audit period 2015-19. It came to the notice that files were not being maintained as there was no practice of doing so. Note sheet was never used for initiating the proposal and obtaining the approval of the competent authority on the purchase of the contingency items, to repair the office furniture, computer, etc. or any other instructions/guidelines which should be recorded in the files. Only bills along with the sanctions were produced before the audit for scrutiny. It could not be ascertained by the audit from where the proposals initiated and under whose competency it falls.

The procedures as enumerated under Rule 149 of GFR 2017, which stipulates that the procurement of Goods and Services by Ministries or Departments will be mandatory for goods or services available on GeM for procurement of goods and services. File be maintained by the office while initiating any proposal for purchase of the contingency items, office furniture, computer etc. and for repairs and maintenance of the same so that it can be ascertained whether the proposals so made are as per the provisions of GFR or not.

Apart from the above, the following discrepancies have been noticed as under:

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**Certificate required under Rule 145 of GFR-2005 (Purchase of goods upto Rs.25000)**

As per Rule 154 of General Financial Rules, 2017, (formerly Rule 145 of GFR 2005) the goods up to the value of Rs. 25000/- can be purchased without inviting quotations, but a certificate that "I \_\_\_\_\_ am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price" is required to be recorded by the competent authority. But no such certificate found recorded during the scrutiny of vouchers for the year 2016-17 to 2018-19.

As per rule 155 of General Financial Rules 2017 (Formerly Rule 146 of GFR 2005), purchase of goods costing above Rs.25000/- and up to Rs.2,50,000/- may be made on the recommendations of duly constituted Local Purchase Committee. Before recommending place of the purchase order, the members of the committee are jointly required to record above mentioned certificate. But no such certificate found recorded.

In most of the cases, comparative statements made were not found signed by all the members of the purchase committee and also in some cases comparative statements were not found to justify the award letter.

Scrutiny of records revealed that the above said purchase has been completely violated by the unit and the purchases have been made against norms of GFR. It has also been observed that in the vouchers, neither the stock entries were made nor the same were marked as paid and cancelled as per receipts and payments rules.

The same objection was raised by the previous audit (2007-2008) vide para no. 06 as under: -

Sl. No.	CV. No.	Bill No.	Date	Amount (In Rs.)	Agency	Remarks
1	01	1643	1.08.2007	12456	M/s M.K. Enterprises	Microtech UPS E.B. Digital power inverter with No. 1
2	10	1699	21.08.2007	3060	M/s M.K. Enterprises	Exide batter was purchased by A.E.232 vide WO No. 01/AE/2323/07-08 dated 08.06.2007 for Rs. 17000/-
3	74	2237	28.03.2008	6779	M/s M.K. Enterprises	from Naveen Business Systems, the requisite certificate has not been found recorded
4	16	1773	08.11.2007	8887	M/s M.K. Enterprises	
5	36	---	25.01.2008	12119	M/s M.B.A. India Sales	

Executive Engineer, Health North, (B-233) take action to regularize the expenditure on petty stationery from competent authority under intimation to audit. Similar cases may also be reviewed on the basis of above observations.

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**DETAILS OF LOCAL PURCHASE OF PETTY STATIONERY STORES DURING THE  
AUDIT PERIOD 2015-19**

Sl. No.	Items	CV No. & dated	Amount	Remarks
<b>2015-16</b>				
1.	Toner	14/06.08.15	5933	M/s Network Infotech
2.	Photostat Rims (70 Nos.)	31/22.09.15	12250	R.K. Singhal, LDC
3.	Stationery	33/28.09.15	50726	Batra Sales Corpn.
4.	Cartridge	10/06.11.15	6300	R.K. Singhal, LDC
5.	Photostat Rims (70 Nos.)	12/11.01.16	12250	R.K. Singhal, LDC
6.	Office Stationery	13/11.01.16	6750	R.K. Singhal, LDC
7.	Cartridge	18/14.01.16	8800	R.K. Singhal, LDC
8.	Rubber Stamps	19/14.01.16	3975	R.K. Singhal, LDC
9.	Photostat Rims (70 Nos.)	46/17.03.16	12250	R.K. Singhal, LDC
10.	Diaries & pens	47/17.03.16	2250	Madhav Singh
11.	Stationery	62/26.03.16	14827	Bharat Trading Co.
12.	Stationery	81/30.03.16	9025	Batra Sales Corpn.
13.	Toner	82/30.03.16	10238	M/s Network Infotech
14.	Photostat Rims (70 Nos.)	105/31.03.16	12600	R.K. Singhal, LDC
<b>Total</b>			<b>168174</b>	
<b>2016-17</b>				
15.	Stationery	23/13.05.16	7208	Bharat Trading Co.
16.	Stationery	27/20.06.16	12560	Bharat Trading Co.
17.	Stationery	28/20.06.16	8136	Bharat Trading Co.
18.	Photostat Rims (70 Nos.)	62/26.07.16	12201	R.K. Singhal, LDC
19.	Stationery	09/04.08.16	15536	Bharat Trading Co.
20.	Cartridge	19/09.09.16	10000	R.K. Singhal, LDC
21.	Towels & soap	20/09.09.16	6380	Smt. Kavita Saini, LDC
22.	Photostat Rims (70 Nos.)	42/24.09.16	12569	R.K. Singhal, LDC
23.	Stationery	11/06.10.16	7700	Bharat Trading Co.
24.	Stationery	65/26.10.16	6668	Naveen Associates
25.	Stationery	97/29.10.16	4465	R.K. Singhal, LDC
26.	Books, Bell & Rubber stamps	47/30.11.16	1831	Jagmohan Kumar, UDC
27.	Stationery	07/02.12.16	9408	Bharat Trading Co.

26/c  
36/c

28.	Stationery	23/06.12.16	4326	Surinder Kumar Dhadwal
29.	Photostat Rims (70 Nos.)	24/11.01.17	9450	R.K. Singhal, LDC
30.	Stationery	05/04.02.17	12705	Batra Sales Corpn.
31.	Towels & soap	16/08.02.17	11025	Batra Sales Corpn.
32.	Soap & Phenyle	69/28.02.17	750	R.K. Singhal, LDC
33.	Towel	02/02.03.17	13640	Neeru Enterprises
34.	Stationery	36/14.03.17	15016	M.B. A Idea Sales
35.	Photostat Rims(70 Nos.)	61/20.03.17	9500	R.K. Singhal, LDC
36.	Material purchase for office	144/31.03.17	5400	R.K. Singhal, LDC
37.	CD, Pen, Bags	145/31.03.17	2271	Jagmohan Kumar, UDC
<b>Total</b>			<b>198745</b>	
<b>2017-18</b>				
38.	Stationery	05/03.05.17	6729	Naveen Associates
39.	Stationery	06/03.05.17	10175	Global Taders
40.	Photostat Rims	57/30.05.17	9500	R.K. Singhal, LDC
41.	Material purchase for office	60/31.05.17	1665	Jagmohan Kumar, UDC
42.	Stationery	12/08.08.17	7304	M/s Taneja Enterprises
43.	Stationery	13/08.08.17	9240	M/s Taneja Enterprises
44.	Photostat Rims (60 Nos.)	32/22.08.17	11760	R.K. Singhal, LDC
45.	Stationery	24/13.09.17	19532	M/s Taneja Enterprises
46.	Photostat Rims (60 Nos.)	68/28.09.17	11692	R.K. Singhal, LDC
47.	Bill forms, office registers CDs, etc.	24/18.10.17	2540	Jagmohan Kumar, UDC
48.	Photostat Rims	41/27.11.17	6319	M/s Taneja Enterprises
49.	Photostat Rims (60 Nos.)	36/28.12.17	11730	R.K. Singhal, LDC
50.	Stationery	3/02.02.18	13611	M.K. Enterprises
51.	Stationery	19/13.02.18	12964	M/s Taneja Enterprises
52.	Stationery	39/29.03.18	9995	Batra Sales Corpn.
53.	purchase of registers	99/31.03.18	6773	Neeru Enterprises
54.	Photostat Rims (60 Nos.)	100/31.03.18	11749	R.K. Singhal, LDC
<b>Total</b>			<b>163278</b>	
<b>2018-19</b>				
55.	Photostat Rims (20 Nos.)	59/31.05.18	3898	R.K. Singhal, LDC

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95/c

56.	Stationery	02/06.06.18	14100	Bharat Trading Co.
57.	Office Stationery	03/06.06.18	13378	M/s Taneja Enterprises
58.	Toner	09/06.06.18	12036	Network Infotech
59.	Office Stationery	29/25.08.18	6865	M/s Taneja Enterprises
60.	Photostat Rims	30/25.08.18	13098	M/s Taneja Enterprises
61.	Toner & Cartridge	52/31.08.18	3894	A.N. Technologies
62.	Towels & soap	23/12.09.18	21016	R.K. Singhal, LDC
63.	Toner, etc.	54/29.09.18	13334	Network Infotech
64.	Office Stationery	38/18.10.18	10198	M/s Taneja Enterprises
65.	Office Stationery	44/20.10.18	12755	Vijay Singh, AE
66.	Office Stationery	48/20.10.18	9674	Arun Kumar, AE
67.	Stationery	12/16.11.18	7464	M/s Taneja Enterprises
68.	Office Stationery	18/18.12.18	9829	Global Traders
69.	Stationery.	15/08.01.19	12040	M.K. Enterprises
70.	Office Stationery	16/08.01.19	8284	M/s Taneja Enterprises
71.	Photostat Rims & Cartridge	24&25/18.01.19	24850	R.K. Singhal, LDC
72.	Photo state Papers	11/08.02.19	4100	R.K. Singhal, LDC
73.	Office Stationery	18/18.02.19	12903	M/s Taneja Enterprises
74.	Towels & Photocopier	11&12/15.03.19	11704	M/s Taneja Enterprises
75.	Stationery & Misc. items	20to23/26.03.19	45068	Neeru Enterprises
76.	Stationery & Misc. items	63&64/28.03.19	20894	M.K. Enterprises
77.	Toner & Cartridge	114/31.03.19	12390	A.N. Technologies
78.	Stationery	118&119/31.03.19	18073	Neeru Enterprises
<b>Total</b>			<b>321845</b>	

PARA-10

(Audit Memo No. 17 Dated :13.03.2020)

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

PWD division B-233 is a maintenance division and follows the provisions of the CPWD Manuals and Account Code in the execution of its work. These manuals provide for exercise of various checks and control to ensure economy, efficiency and effectiveness in PWD Projects. An evaluation of the level of compliance with these provisions indicated the following observations: -

As per CPWD Manual Section 29.1(1) at the time of issuing NIT for a particular work the Engineer in Charge should specify the time allowed for completion of the work consistent with the magnitude and urgency of the work and as per 29.1(2) the time allowed for carrying out the work as entered in the contract shall be strictly observed by the Contractor. Section 29.1(3) further specifies that the work shall throughout the stipulated period of the contract be proceeded with all due diligence (time being deemed to be the in the essence of the contract) on the part of the Contractor. During the scrutiny of entries made in the Agreement Registers for the period 2017-2019 it has been observed that percentage of works completed within time in above divisions is very negligible as detailed below: -

Total No. Of Agreements Undertaken during 2017-19	Completed within stipulated/agreed time	Percentage of completed works within time	Remarks
2017-18 - 07	02	28%	one project transferred
2018-19 - 06	NIL	0%	Two projects transferred and one project is running.

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

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

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

S.No.	Agreement No.	Date of start	Date of completion as per agreement	Actual date of completion	Delay ( in no. of days)
1	01/EE/PWD-B233/2015-16	21.05.2015	20.06.2015	13.10.2015	115
2	01/HPD(N)/2015-16	11.01.2016	10.03.2016	07.04.2016	28
3	20/EE/PWD/B-233/2015-16	02.10.2015	01.12.2015	06.01.2016	36
4.	35/EE/PWD/B-233/2015-16	06.11.2015	05.11.2016	08.06.2016	155
5	36/EE/PWD/B-233/205-16	05.11.2015	19.12.2015	08.09.2016	264
6	04/HPD(N)/2017-18	15.10.2017	14.12.2017	10.01.2018	27
7	05/HPD(N)/2018-19	12.11.2018	11.07.2019	21.10.2019	102

As per CPWD Works Manual stipulate that the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor and work should be proceeded with all due diligence on part of the contractor throughout the stipulated period of the contract (time being deemed to be the in the essence of the contract) .

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

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RA NO.11

(Audit Memo No. 18 Dated :13.03.2020)

Sub. : **Irregularities in the work Acoustic treatment and flooring of Lecture Hall in Dr. BSA Medical College**

The work for Acoustic treatment and flooring of Lecture Hall in Dr. B.S.A. Medical College (Agreement No. 20/15-16) was awarded at tendered cost of Rs. 53026 lakh to M/s Vivek Associates with stipulated dated of start and completion as 2<sup>nd</sup> October 2015 and 1<sup>st</sup> December 2015. The scrutiny of the work revealed as under:

- (a) The work was finally completed on 6<sup>th</sup> January 2016 at a total cost of Rs. 62.61 lakh which included extra items amount to Rs. 9,00,584/-.
  - (b) Though the work was awarded for Acoustic treatment and flooring of Lecture Hall in Dr. BSA Medical College, extra items not related to the scope of work were executed through the same contract without going for fresh tender. It was observed that work in toiled of M.S., Dr. BSA Hospital and Mortuary of Hospital was carried out which amounted to Rs. 124333/- and 420981/- respectively.
  - (c) It was further observed that the work for providing and fixing DI Clip in Metal Ceiling System, Dismantling cement asbestos or other hard board ceiling, providing and supplying aluminum extruded tubular and other aluminum sections, designing, fabricating testing, installing and fixing in position curtain wall with aluminum composite panel cladding etc. in the Mortuary has been awarded for 2381721/- to M/s Chittoria Construction Company vide work order dated 10 September 2015. However, extra items (Dismantling old plaster of skirting raking, white vitreous china element, CP brass angle valve, bib cock, enamel paint, roller blinds, multiwalled poly carbonate sheet, glazing in aluminum door, aluminum composite panel board) amount to Rs. 420981/- were executed through Agreement 20 in October 2015, instead of going for one consolidated tender.
  - (d) Beside above extra items, the contractor also executed extra items for Rs. 286477/- which were not in the original scope of agreement. This showed that the estimates were not prepared keeping in view the actual site conditions and requirement. Audit is of the view that the schedule of items for the work should have been considered prudently before awarding the work to the contractor, as it could also affect bid rates submitted by the bidders resulting in change in the position of L-1, since the difference in the bids of L-1 and L-2 was only Rs. 2,52,428/-
- The above irregularities may be got regularized by the Competent authority to avoid such lapses in future. All similar cases may be reviewed at division level under intimation to audit

PARA-12  
(Audit Memo No. 19)

Dated :13.03.2020

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21/c  
31/c

(A) Sub.: Irregular payment of Residential Telephone Bills

As per Joint Secretary (GAD) OM No. 21/489/CB/GAD/CT/Tel/7245 dated 11.08.2006, the reimbursement of the residential telephone bills of the entitled and not-entitled category officers of Govt. of NCT of Delhi shall be regulated as follows:

- (i) For the entitled category of officers (i.e. falling in the pay scale of Rs. 12000-18500 and above), the reimbursement of the call charges will be limited to 1000 calls per month.
- (ii) For the non-entitled category of officers/officials (i.e. below Rs. 12000-18500) to whom the reimbursement is allowed on functional requirement basis (with the concurrence of FD) the call charges will be limited to 600 calls per month.

During the test check of cash book during the audit period, the division has paid the reimbursement of residential telephone bills to non-entitled category officers, detail is given below: -

Sl. No.	Name of Officer	C.V. No. & date	Amount	Period
1.	Sh. Om Prakash, EE(B-232)	63-67/28.08.2015	3102	3/15 to 7/15
2.	Sh. Amit Kumar, EE (HPD(N)	01-03/01.12.2016	2760	2.8.16 to 1.11.16
3.	Sh. Amit Kumar, EE (HPD(N)	72-76/28.09.2017	4672	2.4.17 to 1.9.17
4.	Sh. Amit Kumar, EE (HPD(N)	111/31.03.2019	13266	2.12.17 to 1.02.19
5.	Sh. G.S.Kholi, EE(HMD(N)	90/21.05.2019	4942	10/18 to 3/19
6.	Sh. R.K.Malhotra, SE Circle-II	52/27.09.2019	10858	1/19 to 7/19
<b>Total</b>			<b>39600</b>	

The division has not provided a copy of concurrence of Finance Department, Govt. of NCT of Delhi for above non-entitled categories to whom the reimbursement is allowed on functional basis. Executive Engineer, Health North, (B-233) take action to obtain the concurrence from Finance Department. Govt. of NCT of Delhi to regularize the expenditure on residential telephone bills to non-entitled category officers or amount may be recovered from above officers under intimation to audit. Similar cases may also be reviewed on the basis of above observations.

(B) Irregular expenditure of contingent bill of Circle Office

Under the departmentalised accounting system all payments are to be made by the Pay and Accounts Offices of the Ministry/Department after pre-check. The Pay and Accounts Office have been vested with cheque drawing powers for arranging payments of specified nature viz. Pay and allowances, Office Contingencies, short term loan and advances etc. to all government servants. Bills for all other kinds of payments are to be presented by these DDOs to the PAO concerned for pre-check and payment. These DDOs prepare and submit their bills for payments to their accredited PAO/Cheque Drawing DDO. After

obtaining the cheques from the PAO these DDOs handover the cheques to the concerned party/official or disburse the amount to the concerned officers after obtaining the cash from banks. The Drawing & Disbursing Officer is personally responsible for the correct maintenance and timely rendition of accounts or returns in respect of public funds or stores handled in his office. Under Rule 8 of GFRs

**The Head of Office is personally responsible for the amount drawn on a bill, signed by him or his behalf until he has paid it to the persons(s) entitled to received it and has obtained a legally valid acquittance.**

During the test check of Cash Book for the audit period 2015-2019, it is observed that the division has made the various payments i.e. contingences bills, telephone bills, newspaper bills, conveyance, repair & maintenance of office equipment's etc. of Circle office from the OE head of division(B-233), which is irregular. The Circle Office is a separate identity and all bills should be submitted in their respective Pay & Accounts Office-12. Some instances are given below: -

Sl.No.	CV NO. & Date	Amount	Expdr. Head	Remarks
1.	03/04.08.2018	1500	Farewell function	Smt. Nirumpma Rawat O/S,PM Health
2.	34/24.07.2018	5192	Tonner	PM (H) Office, MSO Bldg.
3.	43/29.08.2018	1320	Telephone Bill	Tel. No. 23715082 installed at MSO Bldg.
4.	44/29.08.2018	667	Telephone Bill	Tel. No. 23490490 installed at MSO Bldg.
5.	45/29.08.2018	3210	Telephone Bill	Tel. No. 23490290 installed at MSO Bldg.
6.	72/14.05.2019	1593	Hospitality	Sh. P.K.Arora, UDC posted in Circle Office
7.	136/27.05.2019	7800	Purchase of Stationery for SE, Circle-II	Neeru Enterprises
8.	12&13/12.06.2019	1000	Conveyance	Sh. Parmod Kr. Arora, UDC& Pardeep Kr. MTS working in
9.	43/19.06.2019	1870	Hospitality	Sh. P.K.Arora, UDC posted in Circle Office

Executive Engineer, Health North, (B-233) take necessary action to regularize the above mentioned expenditure from Head of Department Govt. of NCT of Delhi. Necessary steps may be taken for strict compliance of the codal provisions of R & P Rules to avoid such lapses in future. All similar cases may be reviewed at division level under intimation to audit

PARA NO. 13

(Audit Memo No. 20 Dated : 17.03.2020)

Sub. : Irregular execution of works through Work Orders

As per Section 14.1 of CPWD Works Manual, normally tenders should be called for all works costing more than Rs. 50,000. In case where the work is to be awarded expeditiously, the prescribed period of notice may be reduced. In urgent cases, or when the interest of the work so demands, or where it is more expedient to do so, works may be awarded without call of tenders after approval of the competent authority as per powers delegated in Appendix-I. Urgent works can be taken up at specific request of user department with prior in principle approval of CPWD officers competent to approve the execution of urgent works. Further it has been envisaged that the precise reasons should be recorded by the Divisional Officer before dispensing with call of tenders for works costing more than Rs. 50,000 and the work awarded after calling for quotations shall be construed to have been awarded without call of tenders. Normally, unless situation warrants otherwise, work orders shall be placed only after competitive call of quotations with publicity through web and notice board.

As per Section 5.4 of CPWD WORKS MANUAL 2014-Critical situations

**5.4.1 Situations for calling spot quotations - competent authority**

- (1) Wherever a work is to be taken up, or a material is to be procured under critical situations, such as in the case of a break-down of an essential service, or works which brooks no delay, spot quotations may be collected from reputed and established agencies dealing with the work or supply of material, and the work awarded or supply order placed immediately.
- (2) In case of a situation where there is a shortage of a critical material that is required to be arranged departmentally for the execution of a work, and its rate is not stable, and there is a wide day-to-day fluctuation in its rate in the market, spot quotations may be collected from reputed and established agencies dealing with the material, and supply order may be placed immediately for such quantities of material that are immediately required, and as are available with the agency. Spot quotations should be collected by EE or AE only
- (3) Prior approval of such authority should be obtained, in oral if not in writing, before awarding the work or placing the supply order. Reference thereof should be mentioned while forwarding the case for obtaining the written approval of this authority, and the same should be sought at the earliest possible opportunity but not later than 10 days.

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Scrutiny of work order register and work order file revealed that work order amounting to Rs. 1.54 crore for routine nature of works like repair of hospital premises, providing and fixing name plates, providing furniture, hiring of vehicles etc., were placed for which quotations were invited without publicity through web. It was also observed that the approval of Chief Engineer/Chief Project Manager was not available in respect of urgency of the work. Further, works amounting up to Rs. 5 lakh may be awarded to a labour cooperative society without inviting tender, but the records revealed that six work orders amounting to Rs. 27, 17,953 were given to same society naming Shakti Labour Co-operative Society during the period 2015-2016, which was beyond the powers delegated to the Executive Engineer. The details of work orders placed during 2015-2019 are as under :-

Sl.No	Work order number	Name of Work	Amount of the work order	Name of Agency	Remarks (up to date payment)
1.	01/EE/HPD -N/2015-16	Miscellaneous Works at Mortuary	465978	Shakti Labour Co-Operative Society	432896
2.	02/EE/HPD -N/2015-16	Providing and fixing name plates/number plates	249750	TrlokiNath Singh	231967
3.	03/EE/HPD N/2015-16	Providing and placing work stations and chairs	459573	Shakti Labour Co-Operative Society	427403
4.	04/EE/HPD N/2015-16	Supply of computers/laptops/peripherals	488150	Network Infotech	453979
5.	05/EE/HPD N/2015-16	Misc. work of repair supply of material day to day maintenance	412318	Shakti Labour Co-Operative Society	385476
6.	06/EE/HPD N/2015-16	Misc work of repair providing and laying of tiles on roof at dharmshala block	418889	Shakti Labour Co-Operative Society	Not mentioned
7.	07/EE/HPD N/2015-16	Construction of Model Mohalla Clinic	1553978	M/s New India Engineers	1562853
8.	08/EE/HPD N/2015-16	Composite wall paneling and G.I. Metal Ceiling at Mortuary	2381721	Chittoria Const. Co.	Not mentioned

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9.	09/EE/HPD N/2015-16	Rubbing and polishing existing Kota Stone flooring in hospital	489716	Nurul Hak	448496
10.	10/EE/HPD N/2015-16	Addition and Alteration in canteen block	494275	Ansar Ahmed	459734
11.	11/EE/HPD N/2015-16	Misc. Work of repair	2054904	SohanLal Chittoria	1930786
12.	12/EE/HPD N/2015-16	Misc. Work of repair	480985	Shakti Labour Co-Operative Society	447043
13.	13/EE/HPD N/2015-16	Providing Silicon sealing joint and other miscellaneous works	480257	Shakti Labour Co-Operative Society	Not mentioned
		<b>Total(2015-2016)</b>	<b>10430494</b>		
		<b>2016-2017</b>			
1.	01/EE/HPD -N/2016-17	Development of rain water harvesting chambers	352415	Sh. Jitender Kr.Verma	348270
2.	03/EE/HPD -N/2016-17	Providing & fixing graphics medicine counter, roller blinds & other misc. works	493795	New India Engineer	464873
3.	04/EE/HPD N/2016-17	Providing services of vehicles	366800	Sh. Harish	Not mentioned
4.	05/EE/HPD N/2016-17	Providing & fixing of PVC flooring, pin-up board, wall papers, curtains and door closers and other misc. items	424391	M/s Rahat Construction	389633
5.	06/EE/HPD N/2016-17	Providing services of computer operator, clerk, manager	499787	Sh. Jitender Kr.Verma	Not mentioned
6.	07/EE/HPD N/2016-17	Supplying of foot steps	152250	Bharat Hospital Supplies	141592
7.	08/EE/HPD N/2016-17	Supply of PCs	91475	Network Infotech	not mentioned

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8.	09/EE/HPD N/2016-17	Providing services of AC car for official use	366000	Sh. Harish	345690
9.	10/EE/HPD N/2016-17	Providing services of computer operator, clerk, manager	436489	Sh. Hitesh Mann	431710
		<b>Total (2016-2017)</b>	<b>3183402</b>		
		<b>2017-2018</b>			
1.	01/EE/HPD -N/2017-18	Providing & fixing of window grill, ply proof work, security gate and other misc. work	296395	Sh. Jitender Kr.Verma	271349
2.	02/EE/HPD -N/2017-18	Providing & fixing iron grill in de addiction ward at IPD	196661	Sh. Waqaruddin	187864
3.	03/EE/HPD -N/2017-18	Supplying of chairs	169000	M.S.Construction	130130
4.	04/EE/HPD N/2017-18	Providing services of vehicles	350000	Sh.Harish	not mentioned
5.	05/EE/HPD N/2017-18	AMC of PC	129700	Network Infotech	not mentioned
		<b>Total (2017-2018)</b>	<b>1141756</b>		
		<b>2018-2019</b>			
1.	01/EE/HPD -N/2018-19	Providing & fixing collapsible gate	155746	Sh. Ansar Ahmed	not mentioned
2.	02/EE/HPD -N/2018-19	Providing & fixing informatory board at various location in DCB hospital	370552	Shakti Labour Co-Operative Society	351980
3.	03/EE/HPD N/2018-19		185965	Sh. Vijay Kr. Sahu	179565
		<b>Total (2018-2019)</b>	<b>712263</b>		

It is evident from the above work was awarded through spot quotation for routine nature of work which is a clear violation of above quoted rule because spot quotation can only be invited for urgent nature of work.

Executive Engineer, Health North, (B-233) take action to regularize the expenditure on petty stationery from competent authority under intimation to audit. Similar cases may also be reviewed on the basis of above observations.

17/03/20

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PARA-14  
(Audit Memo No. 21 Dated :17.03.2020)

Subject: - Amount withheld on account of GST/EOT/Milestone.

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

S. N.	Name of Work	Agreement No.	S. No. of DEPOSIT PART V 2017-18	Amt. withheld	Reason for withheld
1.	M/s.Benjamin Benjamin & Vats C/o 200 Bedded Hospital at Kokiwala BaghSH: Consultancy work	04/EE/PWD/XV/06-07	28A/28A 10.13	100000	EOT
2.	Shyam Sunder Tyagi EOR to BSA Hospital drg. 14-15 SH: Imp of Emergency Block, Admn. Block OPD and in basement (Boiler Room, Laudary,	38/EE/B233/14-15	40/41 10.15	37428	Milestone
3.	Shyam Sunder Tyagi AR & M/o Dr. BSA Hospital drg. 14-15 SH: Repair of Expn. Joints	17/EE/B233/13-14	41/42 05.12.16	212009	EOT
4.	M/S. Ram Kumar & Sons C/o 200 bedded Hospital at Madipur Delhi,SH:C/o Portion of B/w & Repairing of Guard Room & Pdg. fixing of Retro reflecting signage Board	05/EE/HPD(w)17-18	125/ 02.18	30061	Milestone
5.	M/S. Techsport C/o 700 Bed Hospital Dwarka SH: AMC of computers & Printers	not mentioned	128/ 03.18	2142	GST



24/c 14/c

6.	M/S. kothari Associates Pvt. Ltd. Comp. Planning/Designing for C/o new block, addl. floor and remodelling & upgradation of existing block for expn. of govt. hospital situated in East,N/E& Shahdara distt.	01/EE/HPD( East)/15-16	106/116 10.17	158661	GST
<b>Total</b>				<b>540301</b>	

It is requested action under the rules may be taken against the Contractors concern for incomplete/unsatisfactory completion of Works and the Withheld amount may be released to them accordingly. Compliance be shown to the audit. Other similar type of cases may also be reviewed at your level.

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**PARA-15**

(Audit Memo No. 13 Dated :12.03.2020)

**Subject: - Non-production of records (2015-2019)**

The following records is not produced to Audit for scrutiny:

- ✓ 1. Non-Consumable / Consumable Stock Register
- ✓ 2. Property Register
- ✓ 3. Unserviceable/Condemnation record
- ✓ 4. Permanent Imprest Cash Book
- ✓ 5. A/A & E/S Register
- ✓ 6. Measurement Book
- ✓ 7. Deposit Register Part V 2015-16, 2016-17, 2018-19
- ✓ 8. Telephone/ Water/Electricity Register
- ✓ 9. Technical Sanction issue registers
- ✓ 10. NIT Registers
- ✓ 11. Log Book along with GPS Register/ POL Register
- ✓ 12. List of Consultancy works awarded
- ✓ 13. List of works completed but bill not paid
- ✓ 14. Hindrance Register
- ✓ 15. List of works awarded but not completed
- ✓ 16. Reply of Old paras
- ✓ 17. Record of appointment of Arbitrator/Advocate/consultant
- ✓ 18. Court Cases
- ✓ 19. Petty Sanction Register Division and Sub Division
- ✓ 20. T & P Register
- ✓ 21. Mobilization Advance Register

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**2012-2015**

- ✓ 1. Tender & agreement file of the work C/0 64 Bedded Maternity Hospital at Nasirpur & 500 Bedded Hospital at Dwarka (SH: Clearing of Site)
- ✓ 2. Stock Register (consumable & Non-Consumable (2012-2015))
- ✓ 3. Contractor Ledger (2012-2015)
- ✓ 4. Mobilization Advance Register (2012-2015)
- ✓ 5. T & P Register (2012-2015)
- ✓ 6. LTC-Advance & Adjustment Register (2012-2015)
- ✓ 7. Property Register (2012-2015)
- ✓ 8. Record pertains to vehicles (Log Book, history sheet & repair maintenance etc.)
- ✓ 9. T.E. Register (2012-2015)

The above mentioned record may please be traced and shown to next audit for scrutiny.

*15/11/2023*  
*ASPAR PARTY WORK*

(Deepak Kumar Sharma)  
I.A.O., Audit Party - XXIV

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**PART II**  
**CURRENT AUDIT REPORT**  
**(2019-2023)**

**Para 1- Subject: Wrong Pay fixation of Sh. Kanhaya Lal , Beldar (Audit Memo No. 13 dated 09.06.2023).**

During the test audit of Service Books of B-233, Health Project Division it has been observed that Sh.Kanhaya Lal, Beldar was drawing Basic Pay of Rs. 3300 on 01.01.2006 and the date of his annual increment falls in the Month of July before 01.01.2006 in the Pay scale of Rs. 2610-60-2910-65-3300-70-4000. Which was upgraded to group C in the revise pay band in PB-1 Rs. 5200-2022 + grade pay 1800 in sixth pay commission. The pay fixed by the department and as per the observation of Audit is as under:

Sr. No.	Period	Pay fixed by the Department	As observed by Audit
01.	01.01.2006 to 30.06.2006	Rs. 3300/-+70/-(Increment in pre –revised scale 3370x1.86=6270/- +Grade Pay=1300/-	Rs. 3300/-+70/-(Increment in pre –revised scale 3370x1.86=6270/- +Grade Pay=1800/-
02.	01.07.2006 to 30.06.2007	6500 + 1300	6520 + 1800
03.	01.07.2007 to 28.08.2007	6740 + 1300	6770 + 1800

On 29.08.2007 the Officer was granted the ACP in the grade pay of Rs.1900/-. The details of pay fixed by the department and as observed by the Audit is as under.

Sr. No.	Period	Pay fixed by the Department	As observed by Audit
01.	29.08.2007 to 30.06.2008	6990+1900	6770+1800=8570/- Add 3% on notional increment=260/- Total 8830/- (7030+1800) Placed in Grade pay of Rs. 1900/- 7030+1900/-
02.	01.07.2008 to 30.06.2009	7260+1900	7300+1900/-

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03.	01.07.2009 to 30.06.2010	7540+1900	7580+1900/-
04.	01.07.2010 to 30.06.2011	7830+1900	7870+1900/-
05.	01.07.2011 to 30.06.2012	8130+1900	8170+1900/-
06.	01.07.2012 to 11.04.2013	8430+1900	8480+1900/-

On 12.04.2013 the Official granted the 2<sup>nd</sup> MACP in the grade pay of Rs. 2000/- the details of pay fixed by the department and by the observed by the Audit is as under.

Sr. No.	Period	Pay fixed by the Department	As observed by Audit
01.	12.04.2013 to 30.06.2013	8430+2000	8480+2000
02.	01.07.2013 to 30.06.2014	9060+2000	8480+1900 As the official opted to pay his pay with the DNI, his pay is fixed as under:-  Adding one regular increment @3%=320/-  Total pay = 8800+1900  Pay after adding one notional increment @3%= 330/-  Pay fixed on 01/07/2013 =9130+2000/-
03.	01.07.2014 to 30/06/2015	9400+2000	9470+2000
04	01/07/2015 to 31/12/2015	9750+2000	9820+2000

After implementation of 7 th cpc the pay fixed by the department and as observed by the Audit is as under:-

Sr. No.	Period	Pay fixed by the Department	As observed by Audit
01.	01/01/2016 to 30/06/2016	30200/-	Rs. 11820/- x2.57=30400/-  Placed in fitment table in the next stage in level 2=31100/-

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02.	01/07/2016 to 30/06/2017	31100	32000/-
03.	01/07/2017 to 30/06/2018	32000	33000
04.	01/07/2018 to 30/06/2019	33000/-	34000/-
05.	01/07/2019 to 30/06/2020	34000/-	35000/-
06.	01/07/2020 to 30/06/2021	35000/-	36100/-
07.	01/07/2021 to 30/06/2022	36100/-	37200/-
08.	DNI	01/07/2023	

Executive Engineer is requested to revise the pay as observed by the Audit after due verification of facts & figures under intimation to the Audit.

**Para 2 - Subject: Non- forfeiture of Performance Guarantee (Amounting in Rs. 55078/-).  
(Audit Memo No. 09 dated 08.06.2023).**

As per Clause 3 of the General Conditions of the Contract (GCC), the Engineer-in Charge have powers to take action in the event of delay or suspension in the execution of the work by the contractor. As per Clause 3A of the GCC, Engineer-in-Charge of the work for and on behalf of the President of India (1) Determine the contract as aforesaid from the date of handing over to new contractor upon which determination the security deposit already recovered and Performance Guarantee stand absolutely forfeited to the Government and shall be absolutely at the disposal of Government.

The work of EOR to Residential Qtrs. Boy's Hostel and Girls 's Hostel in Dr.BSA .Hospital, Sector-6, Rohini, Delhi. (SH 1: Replacing damaged water tanks, Repairing of Central Park, Changing tiles of common area, SH2: Kitchen work of Qtr No.5 was awarded to M/s M.T. Builders (Agreement No. 10/EE/HPD(N)/PWD/2021-22 at a tendered amount of Rs. 1835934/- which was 41.50 percent below the estimated cost of the work being Rs. 3138348/-. The stipulated dates of start and completion of the work were 02.11.2021 and 30.04.2022 respectively. The work was determined by the division.

As per above clause, a letter dated 16.06.2022 regarding forfeiture of Performance Guarantee of Rs. 55078/- was issued by the Division, however it has been revealed from the Performance Guarantee Register that the above performance Guarantee has not been forfeited even after a lapse of more than ten Months.

Executive Engineer may forfeit the performance guarantees after due verification of facts and figures under intimation to Audit.



**Para 3 - Subject:** Avoidable expenditure amounting of Rs. 24,77,56,142/- due to executed extra/substituted items & non issue the revised technical sanctioned as per CPWD manual ( Audit Memo No. 04 dated 07.06.2023).

(m) As per the provisions of Section 24.2.3(1) of the CPWD Manual, no extra/substituted item should be executed or approved without the prior concurrence of its necessity by the authority who accorded the technical sanction and as per guidelines issued by the Finance Department for execution of projects/work "Before undertaking the project/scheme, the administrative department/executive agency should carry out proper/thorough assessment/appraisal of actual requirement of scope and nature of work to be carried out. The Administrative/executive agency should also satisfy itself about the feasibility, economics and utility of project/scheme".

(s) The work of "Construction of 200 bedded Hospital at Kaushik Enclave, Burari, Delhi. SH: Hospital block, RMO Hostel and staff quarters including internal water supply, sanitation installation, external drainage and water supply etc." was awarded to M/S Globe Civil Project Pvt. Ltd. vide Agreement No. 20/EE/Civil/B-233/PWD/12-13 for an amounts of Rs. 95.15 crore. Which was 0.73% below the estimated cost of Rs. 95.85 crore (Civil work) with the stipulated date of start and completion 07-02-2013 and 06-08-2015 respectively. The work is completed on 20.07.2019 whereas the stipulated date of completion was 06.08.2015 and of Rs. 1,51,52,19,121/- has been made to the contractor upto 81th final RA Bill on 05.03.2022 which was 59.24% above the tendered cost.

(D) Scrutiny of records revealed that extra/substitute items of Rs. 24,77,56,142/- was got executed through the agency and payment of these items was made at the market rate. Though the consultant was appointed to prepare preliminary estimate, bill of quantity and detailed estimates of said work inspite of that these foreseen items were not included in BOQ. The most of items were seems to part of original work but consultant/PWD authorities had not included these items in the original work and estimate was not prepared as per actual site requirement or as per client department's requirement. If these items had been included in bill of quantities, the department could have availed contractor's rebate. The increase of scope of work after awarding of work is against fair competition and unfair to other bidders.

(e) Section 2.5.2. of CPWD works Manual stipulates that actual expenditure can exceed the technical sanction upto 10 percent, beyond which revised technical shall be necessary.

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☞ In the instant case the Project was completed 59.24% above the tendered cost but there is no proof given by the unit which shows that the revised Technical Sanctioned was issued till date.

The Executive Engineer (Health Project Division) Dr. BSA Hospital Rohini is requested to give the reason for preparation of unrealistic estimate and substitute item/ extra items were not included in the preliminary estimate & further requested to issue the Revised Technical Sanctioned after obtaining the approval from the competent authority at the earliest under intimation to the Audit.

**Para 4 - Subject: Wasteful expenditure of Rs. 6,41,905 /- to the Contractor for not completed the work and abandoned the site. (Audit Memo No. 10 dated 08.06.2023).**

Test check of the record revealed that work of EOR to Residential Qtrs. Boy's Hostel and Girl's Hostel in Dr.BSA .Hospital, Sector-6, Rohini, Delhi. (SH 1: Replacing damaged water tanks, Repairing of Central Park, Changing tiles of common area, SH2: Kitchen work of Qtr No.5 was awarded to the contractor M/S M.T. Builders at the tendered cost of Rs. 18.35 lacs. The stipulated date of start and completion was 02.11.2021 and 30.04.2022 respectively. As per available records on the file the contractor did not completed the work on stipulated date of completion. The department granted the Extension of time till 20.06.2022. Further The contractor didn't completed the work and the work was resind on 16.06.2022. On 07.07.2022 the contractor raised the first running account bill amounting to Rs. 641905/- and the division has made the payment. As the site has been abandoned by the contractor the division is giving undue favour to the contractor by making the payment of Rs. 641905/- to the contractor while the stipulated date of completion and the date after granting the extension of time has already been passed, and after the lapse of Ten Months the division has not made any efforts to call the tender for balance work and hence the payment made to the contractor becomes unfruitful.

Department Authorities may initiate the action to complete the balance work as per CPWD manual if necessary to avoid the further loss to the Government at the earliest under intimation to the Audit.

**Para 5 - Subject: Non completion of projects even after lapse the stipulated date of completion (Audit Memo No.03 dated 07.06.2023).**

Section 29.1 of CPWD Works Manual stipulates that the time allowed for carrying out the work as entered in the contract, shall be strictly observed by the contractor and work should be proceeded with all due diligence on part of the contractor throughout the stipulated period of the contract (time is deemed to be the essence of the contract). In Case of delay reasons should be

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shown in hindrance register without fail to watch the interest of Govt. and avoid set back in Arbitration matters. Test check of records of division revealed that the following projects have not been completed as of date although their stipulated periods are over.

Rs. In Crore					
Sl. No.	Name of Projects	Estimate Cost/Tendered Cost	Stipulated date of Start/ Stipulated date of Completion	Delay in Completion (as on 07.06.2023)	Actual Payment Made
1.	C/o Mother and Child Block and screening OPD Block at Dr. BSA Hospital at Rohini, Delhi.	125.10 107.08	13.10.2020 12.04.2022	14 Months	37.98
2.	Up gradation and Construction of an Additional multi-story building in the premise of Forensic Science Laboratory, Rohini, Delhi	44.08 35.41	03.01.2020 02.04.2021	26 Months	19.27
3.	C/o Trauma Centre & Utility Block at SGMH at Mangolpuri, Delhi	84.04 71.22	04.09.2019 03.03.2021	27 Months	1.30
				<b>TOTAL</b>	<b>58.55</b>

It is evident from the above table that the three projects mentioned above awarded during the audit period i.e. 2019-20 to 2022-23 against which payment of Rs. 58.55 (37.98 + 19.27 + 1.30) crore was made to the contractors and delays were ranging between 0 to 27 Months

As these projects could not be completed within stipulated period not only the funds of Rs. 58.55 Crore remains blocked but also health facilities of the patient of the area are deprived.

Reasons for non completion of work within stipulated period may be elucidated to the audit and further Executive Engineer, Health Project Division, Dr. BSA Hospital Rohini, New Delhi its is requested to take appropriate action to complete the work at the earliest so that health facilities to the patient may be started at the earliest under intimation to the office



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**Para 6 - Subject: Execution of deviated work amounts to Rs. 1.90 Crore without prior approval of competent-Authority. (Audit Memo No. 15 dated 09.06.2023).**

Test check of the 19<sup>th</sup> Running Account Bill, it has been observed the work of Construction of Mother & Child Block and Screening of OPD Block at Dr. BSA Hospital at Rohini was awarded to M/s QUALITY BUILDCON PVT. LTD. at Tendered Cost 107.08 Crore with the stipulated date of start 13.10.2020 and completion was on 12.04.2022 but the work is still in progress and the Division made the payment of the huge deviation items without the approval of the competent authority.

The detail of the deviation items as under:

Item No. (as per Agreement)	Qty. Executed Extra	Within 30%	Beyond 30%	Within 30% Rate (In Rs.)	Beyond 30% Rate (In Rs.)	Total Amount (In Rs.) Within 30%	Total Amount (In Rs.) Beyond 30%	Total
3.7	3370.27	972.90	2397.37	672.75	650.00	654518.48	1558290.50	2212808.98
4.1	460.29	42.60	417.69	4950.00	4950.00	210870.00	2067565.50	2278435.50
4.2	2242.39	347.10	1895.29	5780.00	4950.00	2006238.00	9381685.50	11387923.50
4.3	2889.72	1130.10	1759.62	670.00	547.36	757167.00	963145.60	1720312.60
10.30	7999.18	2851.20	5147.98	143.80	138.00	410002.56	710421.24	1120423.80
18.42	1095.66	399.00	696.66	340.00	340.00	135660.00	236864.40	372524.40
<b>TOTAL</b>								<b>19092428.78</b>

This practice is contravention of the provisions of CPWD works Manual & further Executive Engineer is requested to take the approval of the competent Authority for deviation item & review the other similar case under intimation to the Audit.

**Para 7 - Subject: Public Works Deposit (Audit Memo No. 02 dated 07.06.2023).**

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

Test check of the monthly accounts of the division revealed that an amount of 13,69,50,213/- was lying outstanding under the head "Public Works Deposits" as of March 2023, as per details given below:

Classes of Details	Opening Balances	Credits during the month	Total (2+3)	Debit during the month	Closing Balance (4-5)
1	2	3	4	5	6
Civil Deposits Security Deposits (Part-II)	60252739	6039398	66292137	374191	65917946

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Civil Deposit Public Works Deposits (Part-III)	1463396	0	1463396	0	1463396
Civil Deposits Other Deposits(Part-V)	69970853	2905724	72876577	3307706	69568871
<b>Total</b>	<b>131686988</b>	<b>8945122</b>	<b>140632110</b>	<b>3681897</b>	<b>136950213</b>

As per provisions of Para 21.6 of CPWD works manual, the divisional accountant should review monthly all deposits under Part-II and refund the security deposits, where due, without waiting for any application form the contractor. Heavy accumulation of 6.59 crore under deposit Part-II indicates that the deposit register was not reviewed at divisional level from time to time. The register should now be reviewed and all deposits more than 3 years old where refund is not due should be credited to government account.

Accumulation of 14.63 Lakh (civil Deposits public works) is under Part-III was due to non-execution of works against deposits. If these works not be executed, the deposit should be immediately refunded to the depositor agency to avoid the blockage of funds so that the same can be utilized elsewhere.

Deposits under Part-V amounting to 6.95 crore has accumulated due to with held amount from contractor bills on account of mile stone, EOT etc. Accumulation of balance under deposit Part-V was indicative of the fact that works from which these amounts were withheld have not been completed satisfactorily.

The Divisional Engineer is requested that all deposits more than 3 years old where refund is not due should be credited to government account after due verification under intimation to the audit.

**Para 8 - Subject: Time barred cheques amounting to Rs. 527668/-. (Audit Memo No. 01 dated 07.06.2023).**

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

While scrutiny of form 51-"Schedule of Reconciliation of cheques drawn and Remittances" and other related records for the month of March, 2023 it has been found that cheques amounting to Rs. 527668, which was issued by the division but not presented to bank for encashment and became time barred as per the detail given below:

Sl. No	Cheque No.	Date of Issue	Amount (Rs.)
1.	264029	22.07.2014	178447.00
2.	264092	23.05.2016	136663.00

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3.	541710	31.12.2016	200000.00
4.	541766	20.06.2017	10448.00
5.	541795	15.11.2018	2110.00
<b>Total</b>			<b>527668.00</b>

As the above cheque has become old more than six months, because of no claim/dispute and there is no possibility of encashment of these cheques. Executive Engineer may please take immediate steps to settle these accounts as per rule, under intimation to audit.

**Para 9 - Subject: Non completion of work (Audit Memo No. 06 dated 08.06.2023).**

Section 29.1 Manual stipulates that the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor and work should be proceeded with all due diligence on part of the contractor throughout the stipulated period of the contract (time being deemed to be the essence of the contract). 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. It, therefore, follows that if the extension of time is granted by the Executive Engineer and such extension of time is accepted by the contractor, either expressly or implied by his action before and subsequent to the date of completion, the extension of time granted by the Executive Engineer is valid. It is, therefore, necessary that the Executive Engineer grants extension of time provisionally even when the contractor does not apply for extension of time in order to keep the contract alive.

Test check of the selected works revealed that the 13 works either partly completed or not started as of March 2023 as depicted in the table below:

S. No.	Agreement No.	Name of Work	Estimated Cost	Tendered Cost	Stipulated date	Total payment made	Remarks
					start/ completion		
<b>2019-20</b>							
1	01	C/O Trauma Centre & Utility Block at Sanjay Gandhi Memorial Hospital at Mangolpuri, Delhi. Including water supply sanitary installation, Electrical Installation HVAC, Low Side, Fire Alarm and Fire Fighting system etc.	840451257.00	712282440.00	03.09.2019 02.03.2021	Nil	Work in Progress

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2020-2021							
1	03	A/A & M/O to Dr. BSA Hospital Sector-6 Rohini, Delhi (SH: Replacement of damaged water pipeline   various places of Hospital building and other misc. works).	929864.00	553176.00	02.09.2020 01.10.2020	Nil	Work in Progress
2.	08	EOR to Dr. BSA Hospital Sec-6, Rohini, Delhi-110085.(SH: Providing acoustic panel in A Block, Repairing of false ceiling, Providing modular furniture in various department and other misc. works). Package-2	5040361.00	2597298.00	05.01.2021 04.05.2021	Nil	Work in Progress
2021-22							
01	07	Making Building and campus barrier tree for accessibility of disabled persons at Dr. BSA Hospital Sector-6 Rohini, Delhi	5761432.00	3666575	23.08.2021 22.10.2021	1120897.00	Work in Progress
02	17	C/O Boundary wall of Dispensary to be constructed at A. Block G.T. Karnal Road, Industrial Area, Delhi	5952276.00	3199944.00	27.12.2021 25.05.2022	Nil	Work in Progress
03	18	A/A in Sanjay Gandhi Memorial Hospital Delhi.(SH: Internal Renovation/ refurbishing of various space of SGM. Hospital such as library, Accounts Section office and quality control cell- Package-I for civil works) 2 <sup>nd</sup> call	3602062.00	2215268.00	07.01.2022 06.04.2022	Nil	Work in Progress
2022-23							
01	01	C/O 800 Bedded Hospital at Kaushik Enclave, Burari, Delhi.(SH: Running & Maintenance and supply of fittings for	2859605.00	1716049.00	14.04.2022 07.04.2023	Nil	Work in Progress



		newly constructed Covid Hospital					
02	11	A/A & M/O Dr. BSA Hospital Sector-6, Rohini Delhi During 2022-2023. (SH: Providing fencing around the small plants in central park of Dr. BSA Residential Complex).	1462757.00	804531.00	09.06.2022 08.08.2022	975379.00	Work in Progress
03	12	C/O 800 Bedded Hospital at Kaushik Enclave, Burari, Delhi.(SH: Construction of Additional Manifold for storage space of 150 cylinders.	4989966.00	3599761.00	23.06.2022 06.08.2022	4485938.00	Work in Progress
04	13	C/O 800 Bedded Hospital at Kaushik Enclave, Burari, Delhi.(SH: Providing carriage & Pouring out of drinking and non- drinking water into water tank of Burari Hospital Complex).	1208927.00	864760.00	25.06.2022 24.11.2022	Nil	Work in Progress
05	18	A/A in Dr. BSA Hospital Sector-6, Rohini Delhi.(SH: Providing fencing around DNB Hostel).	3247271.00	2000968.00	01.10.2022 30.11.2022	Nil	Work in Progress
06	29	A/A in Burari Hospital Delhi. (SH: Providing & Installation and commissioning of organic waste converter machine of capacity 250 kg/day, Anti-Smoke Gun, Covering of Rain water Harvesting Tank and other allied misc. work an emergent basis.	5827604.00	4021630.00	28.12.2022 27.02.2023	Nil	Work in Progress
07	35	A/A in SGM Mangolpuri, Delhi. (SH: Injection Grouting, Strengthening & Finishing work in Lifts Pits and Cladding in Lift Hobby.	6721440.00	3503887.00	24.01.2023 23.05.2023	Nil	Work in Progress

It is evident from the above table that work mentioned awarded during the years 2019-20 to 2023 Reasons for non-completion of works/start of works may be elucidated to the audit Thus, due to non-completion of works mentioned at Serial No.1 to 13 not only the funds remained blocked but also the facilities to the hospitals/patients could not be provided during the intervening period. The status of all non-completed works awarded and executed during the period may be reviewed and suitable action either to complete the work or close the contract may be taken as per the CPWD manual.

11/c

**Para 10 - Subject: Non registration of construction workers. (Audit Memo No. 11 dated 09.06.2023).**

In order to speed up processing of registration and renewal of registration of construction workers working at different construction sites and to prevent registration of bogus construction workers, Lieutenant Governor notified (April 2018) Assistant Engineer (Civil/Electrical) of NDMC, PWD, CPWD, DJB, MCD, DDA etc. as Registering Officer for registration of construction workers working in their projects under the Act Delhi Building and Other Construction Workers Welfare Board.

Scrutiny of the records of division revealed that as per agreements of 2019-20 and 2022-23 there were workers were engaged by the contractors in the various agreement and the division was not mentioning the terms and conditions with the specification that all the construction workers should be registered under the Delhi Building Act and other construction workers welfare board. However, division had not maintained any records in respect of construction workers registered with the Delhi Building and Other Construction Workers Welfare board. It appears from the records that none of the construction workers were registered with the Board.

It is stressed that necessary conditions in this regard may be incorporate in the future NITs so that the benefits of the various welfare schemes run by the Board may be extended to the genuine construction workers.

**Para 11 - Subject: Inclusion the name of major brother in DGEHS Medical Card. (Audit Memo No. 16 dated 13.06.2023).**

As per DGEHS Delhi, Government Employees Health Scheme, The Definition of family is as under.

"Family" means husband or wife as the case may be, wholly dependent children, step children and parents, sisters, widowed sisters, widowed daughters, minor brothers and children who are mainly dependent on and normally residing with the beneficiary concerned. The condition of family member dependency are to be decided as per prevailing CS (MA) Rules.

During the Test Check of Audit, it has been observed that Sh. Suaev, working as stenographer Grade-2 has included the following members in the medical DGEHS Card.

S.No.	Name	Date of Birth	Relationship With Employee/ Pensioner
1.	Suaev	12.08.1996	Self
2.	Mohd. Bahid	01.01.1969	Father
3.	Shabnam Johan	15.01.1976	Mother
4.	Noor Sava	20.12.1993	Sister
5.	Mohd. Javed	20.07.1997	Brother
6.	Mohd. Aayan	01.06.2006	Brother
7.	Mohd. Arman	02.07.2009	Brother

As per definition of family, only the minor brother can be included in the family if he is dependent on the Govt. Servant. The department issued the Medical Card on 26/08/2019, when his brother was not minor which is violation under CS(MA) rules.

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10/c

Executive Engineer is requested to take appreciate action to cancel the Medical Card and issue the new Medical after conforming the facts as per CS(MA) Medical rules under intimation to the Audit.

**Para 12 - Subject: Non production of record (Audit Memo No. 18 dated 14.06.2023).**

**(For the year 2015-19)**

1. Non Consumable/ Consumable Stock Register
2. Unserviceable/ Condemnation record
3. Deposit Register Part V 2015-16, 2016-17, 2018-19
4. Log Book along with GPS Register/ POL Register
5. List of Consultancy works awarded
6. Hindrance Register
7. Record of appointment of Arbitrator/ Advocate/ Consultant
8. Court Cases
9. Mobilization Advance Register

**(For the year 2012-15)**

1. Stock Register (Consumable & Non- Consumable.
2. Mobilization Advance Register.
3. Property Register
4. Record Pertains to Vehicles (Log Book, History Sheet & Repair Maintenance etc.)
5. T.E Register

**(For the year 2019-23)**

1. Material & Supply Register
2. T&P Register
3. Stock Register
4. Spouse Information

The above record may be shown to the next Audit for scrutiny.

  
**(JASPAL SINGH)**  
Inspecting Audit Officer  
Audit Party No. XI

9/c

**PART III**  
**CURRENT AUDIT REPORT**  
**(2019-2023)**

**Tan 1 : Subject: Award of work abnormally below estimated cost Award of work abnormally below the estimated cost. (Audit Memo No. 05 dated 07.06.2023).**

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

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

S.No.	Agmt. No.	Name of Work	Estimate Cost	Tendered Cost	Below 30%
<b>2019-20</b>					
01	04	EOR to Residential Qtrs. Doctor Hostel, Nurse's Hostel of Dr. BSA Hospital at Sec-6, Rohini, Delhi ( SH: Renovation of Qtr.No19,26,27,29,30,34,35,36,38,40,41 & 42 of Type-IV)	8657565.00	4935678.00	-42.99
02	05	EOR to Dr. BSA Hospital Sec-6, Rohini, Delhi.(SH: Improvement of Road near Oxygen Manifold Plant)	2926298.00	1854395.00	-36.63
03	06	EOR to Dr. BSA Hospital Sec-6, Rohini, Delhi-110085.(SH: Providing aluminum partition and other misc. works in department of OBG, ART Pharmacy Counter, Casualty) .	1860534.00	1153550.00	-38.00
04	07	EOR to Dr. BSA Hospital Sec-6, Rohini, Delhi-110085. (SH: Changing of wall tiles in bathroom of A,B,C & D Blocks, Erection of wall, providing concertino coil fabric wire mesh in B Block, Installation of 3 Nos. 2000 ltr. Capacity water tank for D Block and girls Hostels mess with full plumbing work and other misc. works)	6412536.00	3790450.00	-40.89



8/c

2020-21					
01	03	A/R to M/O EOR to Dr. BSA Hospital Sec-6, Rohini, Delhi-110085.(SH: Replacement of damaged water pipeline in various places of Hospital building and other misc. works).	929864.00	553176.00	-40.51
02	08	EOR to Dr. BSA Hospital Sec-6, Rohini, Delhi-110085.(SH: Providing acoustic panel in A Block, Repairing of false ceiling, Providing modular furniture in various department and other misc. works). Package-2	5040361.00	2597298.00	-48.47
03	09	A/R to M/O EOR to Dr. BSA Hospital Sec-6, Rohini, Delhi-110085.(SH: Mechanized deep cleaning of Auditorium fabrication walls and change of damaged chairs fabric incentive Theaters in C Block)	867242.00	416276.00	-52.00
04	10	A/R to M/O EOR to Dr. BSA Hospital Sec-6, Rohini, Delhi-110085.(SH: Changing of wall tiles in bathroom of A,B, C & D Block erection of dwarf wall, providing concertina ceil fabric wire mess in Block , installations of 3 Nos. 2000 ltr. Capacity water tank for D Block and girls hostel men with full plumbing work and other misc. work (Balance work).	1669053.00	910468.00	-45.45
2021-22					
01	01	EOR to Dr. BSA Hospital Sec-6, Rohini, Delhi-110085.(SH: Providing blinds in department of Forensic Medicine and community Medicine and other misc works).	535617.00	253079.00	-52.75
02	16	EOR to Dr. BSA Hospital Sec-6, Rohini, Delhi-110085.(SH: Major works for establishment of one step centre).	920355.00	521565.00	-43.33
03	17	C/O Boundary wall of Dispensary to be Constructed at A- Block. G.T. Karnal Road, Industrial Area Delhi.	5952276.00	3199944.00	-46.24
04	20	A/A in SGMH, Mangolpuri, Delhi. (SH: Renovation of DNS Office, Making of	6456157.00	3499237.00	-45.80

7/c

		junkyard, exclusion of window shed in Dots center 55 Nos. Repair of Door in X-ray, Providing and fixing roller blind curtains Room No. 9,11 & 12, DOR door in ward 4 (old building ), change of Main Gate and other misc. work an emergent basis) civil & Electrical works.			
<b>2022-23</b>					
01	03	Addition & Alteration in Dr. BSA Hospital Rohini Sector-6 , Delhi. (SH: Providing additional space for establishment of one stop centre).	3756199.00	2086944.00	-44.44
02	07	EOR to Dr. BSA Hospital Sec-6, Rohini, Delhi-110085.(SH: Providing and fixing curtains signages in the Hospital & other misc. works in the personal branch of MD office of Dr. BSA Hospital.	7815774.00	3728124.00	-52.30
03	17	Addition & Alteration in SGM Hospital, Mangolpuri, Delhi (SH: Misc. works In MS office toilet, DMS (A) office toilets, DMS (B) office, old building kitchen, OT-2 & Ward 1, in front of OPD room No. 37,Water proofing in laundry, Fire door Lock at various place in hospital & other misc. work).	2460098.00	1648512.00	-32.99
04	26	EOR to Dr. BSA Hospital Sec-6, Rohini, Delhi.(SH: Renovation of Toilets for ward Block).	9774247.00	6021914.00	-38.39
05	34	EOR to Dr. BSA Hospital Sec-6, Rohini, Delhi.(SH: Water proofing of roofs of Residential Qtrs. Of Dr. BSA Hospital Campus).	9673852.00	4965588.00	-48.67

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

6/c

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

**Tan 2 : Subject: Huge Savings under various Heads. (Audit Memo No. 07 dated 08.06.2023).**

During the test check of reconciliation statement of Department of B-233 Executive Engineer Health Project Division, it is noticed that savings made under various Heads were not surrendered as per provisions contained in General Financial Rules, 2017.

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

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

Major Head	Head of Account	Budget in Rs. (In lakh)	Expenditure in Rs.	Savings in Rs.	% age of Savings
<b>2019-20</b>					
4055	4055				
	DELHI FORENSIC SCIENCE LABORATORY	74.00	16.70	57.3	77.43
4210	04-101-89 00 53 Construction of Public Health Centers	660.00	400.22	259.78	39.36
2059	2059				
	88 00 13 Office Expenses	34.00	26.73	7.27	21.38
<b>2020-21</b>					
2059	2059				
	88 00 14 Office Expenses	50.00	0.00	50.00	100.00

57c

2210	2210				
	01-110-10 94 27 - A.S. Jain Eye Hospital at Lawrance Road	5.00	0.00	5.00	100.00
	01-110-10 92 27- 200 Bedded S.R.H.C. Hospital at Narela	100.00	27.00	73.00	73.00
	01-110-10 78 27- Deep Chand Bandhu	50.00	0.00	50.00	100.00
	01-789-91 00 27- Babu Jagjivan Ram Hospital at Jahanirpuri	100.00	32.63	67.37	67.37

**2021-22**

2210	2210				
	01-110-10 89 27- Dr. BSA Hospital at Rohini	570.00	359.49	220.57	38.68
	01-789-93 00 27- Sanjay Gandhi Memorial Hospital, Mangolpuri	350.00	281.27	328.91	19.63
	01-789-90 00 27- Burari Hospital	175.00	40.50	134.50	76.85

**2022-23**

4210	4210				
	01-110-65 00 53 Remodelling of existing Hospital Major Works.	3600.00	2639.23	960.77	26.68
2210	2210				
	01-110-31 97-01 Work charge Establishment	100.00	61.47	38.53	38.53
2216	2216				
	01-106-99 00 27- Maintenance & Repair	10.00	0.00	10.00	100.00

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

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

**Tan 3 : Subject: Rush of expenditure.(Audit Memo No. 08 dated 08.06.2023).**

During the test Audit of reconciliation reports for the month of March, 2018 & March, 2019, the budget allocation & Actual expenditure of PWD Division B-231 for the above period in the following heads is as under:

Head of Account	Expenditure upto feb. (In Crore)	Expenditure dg. march (In Crore)	Total Expenditure	%age of expenditure in March
<b>2019-20</b>				
01-110-65 00 53 Remodelling of existing Hospital Major Works.	96.81	104.07	200.88	51.80
053-00 00 27 Maintenance & Repair	88.83	22.01	110.85	19.85
01-789-91 00 27- Babu Jagjivan Ram Hospital at Jahangirpuri	10.58	60.88	166.73	36.51
<b>2020-21</b>				
01-110-65 00 53 Remodelling of existing Hospital Major Works.	17.66	92.31	268.98	34.31
053-00 00 27 Maintenance & Repair	11.14	31.55	143.01	22.06
01-110-10 80 27- M.B. Hospital at Pooth Khurd	58.04	50.05	108.09	46.30
01-789-93 00 27- Sanjay Gandhi Memorial Hospital, Mangolpuri	136.86	108.78	245.64	44.28
<b>2021-22</b>				
01-110-65 00 53 Remodelling of existing Hospital Major Works.	28.84	10.04	38.88	25.82
01-110-10 89 27- Dr. BSA Hospital at Rohini	2.67	0.92	3.59	25.60

01-110-31	98	27-	6.33	2.21	8.54	25.8
Maintenance & Repair						

As per rule 62(3) of General Financial Rules 2017, rush of expenditure particularly in the closing months of financial year, shall be regarded as breach of financial propriety and shall be avoided. It is further mentioned that Finance Ministry had already sensitized all administrative heads that rush of expenditure in the year end must be strictly avoided. As per extent guidelines, the last quarter expenditure must be limited to actual procurement of goods & services and reimbursement of expenditure already occurred. Budget Division of Ministry of Finance vide its O.M No. F. No. 12(15)-B(W&M)/2019 dated 27.12.2019 has revised the limits of expenditure in last quarter of previous year from 33% to 25% and in the one i.e. month of March from 15% to 10%.

It has been observed that heavy expenditure in the above heads in the month of March, 2019 to March, 2023 was booked which was violation of Rule 62(3) of GFR 2017.

Reasons of the above may be elucidated to Audit.

**Tan 4 : Subject: Non observance codal formalities as prescribed under rule 149 (iii) i.e. reverse auction. (Audit Memo No. 12 dated 09.06.2023).**

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

During the test check of B-233 Executive Engineer Health Project Division Dr. BSA Hospital, Rohini, it has been observed that the division is completing the codal formalities for the cost exceeding Rs. 5.00 lacs. by inviting the online bid on Gem Portal, but the division have not using the reverse auction tools on Gem portal in any of the bidding documents.

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

**Tan 5 : Subject: Non Payment of wages to labours through ECS. (Audit Memo No. 14 dated 09.06.2023).**

As per General Condition regarding payment of wages to labour, department should ensure that wages due to every worker shall be paid to him directly by contractor through Bank or ECS or online transfer to his bank account. It shall be the duty of contractor to ensure the disbursement of wages is made through bank account of labour and submit a copy of the ECS to the division.

During scrutiny of records relating to payment of wages to labours, audit noticed that there was no ECS statement regarding payment made to labour(s) found in the concerned record provided to audit which could establish that the wages to labour were being paid through ECS. Non-Payment of wages to labours through ECS was violation of above condition. The details of works where wages to labours were not paid through ECS is as under:

Sl. No	Agreement No.	Name of Work	No. of works Engaged
1	01/EE/HPD (N)/2019-20	C/o Trauma Centre & Utility Block at Sanjay Gandhi Memorial Hospital at Mangolpuri, Delhi, including Water Supply, Sanitary Installations, Electrical Installations, HVAC, Low Side, Fire Alarm, and Fire Fighting System etc.	Approx. 2350
2	01/EE/HPD (N)/PWD 2020-21	Construction of New Hospital at Siraspur	Approx. 2850
3	20/EE/C/B-233/PWD/12-13	C/o 200 Bedded Hospital at Burari.	Approx. 900

The reason for non-payment of wages to labours through ECS by the contractors may be explained to audit.

**Tan 6 : Subject: Improper maintenance of Service Books. (Audit Memo No. 17 dated 14.06.2023).**

During the test check of Service Books, of Staff of office of Executive Engineer (B233) PWD Health Project Division Dr. BSA Hospital Rohini, Delhi the following short comings have been observed:

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

SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.

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**(2) Re-attestation of Bio-data**

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But it has not been followed in most of the cases.

**(3) Home Town**

As per SR 199, GIO (9), the declaration of home town submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But it has not been followed in most of the cases.

**(4) Verification and communication of qualifying service after 18 years of service or 5 years before retirement:**

Further, as per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the officers/official concerned. The said certificate has not been found pasted in the Service Book of following teachers/officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

S.No	Name and Designation	D.O.R
1.	Sh. Ram Lal, Mason	30.11.2025
2.	Sh. Ranbir Singh, Beldar	31.07.2024
3.	Sh. Ram Singh, Beldar	31.07.2026
4.	Sh. Kanhaiya Lal, Beldar	30.06.2025

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

  
**(JASPAL SINGH)**  
Inspecting Audit Officer  
Audit Party No. XI