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**GOVERNMENT OF N.C.T OF DELHI
DIRECTORATE OF AUDIT
4TH LEVEL, C-, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Internal Audit report on accounts of Office of EE (E) PWD EMD South West, Andrews Ganj, New Delhi-110049 for the period 2016-17 to 2018-19

Introduction

The accounts of office of the Office of EE (E) PWD EMD South West, Andrews Ganj, New Delhi-110049 for the period 2016-17 to 2018-19 were test audited by the Audit Party No-XXIII during the period 14.05.2019 to 27.05.2019 (10 working days) Comprising of Shri A.K. Bhatt, (I.A.O), Shri S.K. Shrivastava (AAO).

Aims and Objectives

The Division falls under the jurisdiction of Chief Engineer, South-Zone and Superintendent Engineer, South West Circle (M) and the division is headed by the Executive Engineer, South-West, Electrical Maintenance Division, who is also functioning as DDO. There are three Sub-Divisions under the jurisdiction of Executive Engineer (E). The Division is entrusted with the execution, maintenance and up keeping of Electrical work in Government of NCT buildings of South West District.

Detail of HOO/DDO/Cashier during 2016-17 to 2018-19

HOO/DDO

S.NO.	Name of Designation	Period of stay in Division as of date
1	Er. Manoj Kr. Gupta	01.04.2016 to 23.05.2016
2	Er. S.K. Dhamija	23.05.2016 to 22.05.2017
3	Er. Ranbir Singh	22.05.2017 to 30.10.2017
4	Er. Manoj Kr. Gupta	30.10.2017 to 18.12.2017
5	Er. Mahavir Pandit	18.12.2017 to 11.02.2019
6.	Er. Manoj Kr. Gupta	12.02.2019 to till date

Divisional Accountant

Sr. No.	Name of Designation	Period of stay in Division as of date
<u>1</u>	Sh. Gulshan Gandhi	01.04.2016 to 18.09.2016
<u>2</u>	Nobody was posted	19.09.2016 to 21.03.2017
<u>3</u>	Sh. Anil Kumar	22.03.2017 to till date

Pr. Anil

Cashier

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Sr. No.	Name of Designation	Period of stay in Division as of date
1	Sh. MVSS Narayan	01.04.2016 to till date

Budget Allotment and Expenditure during 2016-17 to 2018-19. (Rs. In Lacs.)

PLAN

FINANCIAL YEAR	BUDGET	EXPENDITURE	BALANCE
2016-17	1554.00	1016.16	537.84
2017-18	585.00	385.40	199.60
2018-19	914.00	581.46	332.54

NON PLAN

FINANCIAL YEAR	BUDGET	EXPENDITURE	BALANCE
2016-17	2905.00	2517.83	387.17
2017-18	4151.00	3193.11	957.89
2018-19	3468.00	3305.17	162.83

Sanctioned strength as on 31.03.2019

Sr. No.	NAME OF POST	SANCTIONED	FILLED	VACANT
1	GROUP A	1	0	1
2	GROUP B	6	5	1
3	GROUP C	20	11	9
5	WORK CHARGED STAFF	48	48	0
	TOTAL	75	64	11

Statutory Audit

As informed by the Executive Engineer, PWD EE (E) (South West), Andrewsganj, New Delhi- 110029 that Audit of this office has been conducted by the AGCR upto financial year 2015-16.

Handwritten signature

Maintenance of Records

The maintenance of records of office of the EE (E) PWD EMD South West, Andrews Ganj, New Delhi-110049 for the period 2016-17 to 2018-19 was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

Old Internal Audit Report

There were 24 Paras outstanding. Out of 24 paras, **3** paras are settled in this Audit.

Sr. No.	Year	Total para	Para Settled	Para no. Settled	Outstanding Paras
1.	2007-08	9	Nil		9
2.	2009-10	9	2	6.7	7
3.	2010-16	6	1	2	5
	Total	24	3		21

The details of old recoveries are as under:

Sr. No.	Year	Para No	Brief of the Para's	Total amount	Amount recovered	Balance
1.	2010-16	8	Short deduction of UTGIS subscription	12,960/-	7,560/-	5,400/-
2.	2010-16	9	Short deduction of DGEHS	19,050/-	9,300/-	9,750/-
			TOTAL	32,010/-	16,860/-	15,150/-

A. B. Bhat

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Current Audit Report

During the course of current audit, 19 audit memos were issued. Out of these, 08 were record memos and remaining 11 were observations memos highlighting various irregularities. 2 memos are settled on the spot i.e., Memo No. 14 & 16. Therefore, out of 9 memos, converted into 6 Para (5 Para + 1 NPR) and 4 TAN.

Memo No.	Para No.	Brief of the para	Outstanding Para	Outstanding Tan
9	1	Huge outstanding balance of Rs. 18.99 Crores under Cash Settlement Suspense Accounts.	1	
11 A	2A	Non -Revision of A/A & E/S	1	
11B	2B	Non-Revision of Technical Sanction		
12		Short recovery of subscription towards DGEHS amounting to Rs.62050/- from employee of the Division	Para settled on the spot	
13	3	Delay in completion of work	1	
14		Unrealistic Estimates	Para settled on the spot	
15	4	Non levy of compensation	1	
16		Execution of work with abnormally low rate.	Para Settled on the Spot	
	5	Non Production of Record	1	
	TAN No.			
10	1	Public Works (Suspense) Deposit.		1
17	2	Award of work without call of Tender (Work Order)		1
18	3	Shortcomings in Pay Bill Register.		1
19	4	Review of Measurement Book		1
		Total	5	4

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The details of current recoveries are as under: -

Sr. No.	Audit Memo No.	Para No.	Brief of the Para's	Amount	Amount recovered (Rs.)	Balance Amount
1.	12	-	Short recovery of subscription towards DGEHS amounting to Rs.62050/- from employees of the Division.	62050/-	62050/-	NIL
			Total	62050/-	62050/-	NIL

The internal audit report has been prepared on the basis of information/records furnished and made available by the EE (E) PWD EMD South West, Andrews Ganj, New Delhi-110049. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Auditee.



(A.K. BHATT)
I.A.O, Audit Party No. XXIII

PART-I

PARA

Para I

Para ①

Para No-1(Memo-25)

①

Sub: Delay in execution of work:- Preparation of EI & fans in library/labs classroom of G.B.Pant Engineering College, Okhla New Delhi.

Estimated Cost : Rs.859806/-
Tendered amount : Rs.722315/-
Time allowed : One month
Agency : M/s Shakuntla Electricals & Mech. Engg. Works
Date of start : 28/09/2007
Date of completion : 27/10/2007
Date of actual completion: 08/02/2008
Amount of final R/A bill: Rs.759410/-

While going through the agreement file of the above said work following irregularities have been found:

1. The Notice Inviting Tender/PWD form 6 not filled in the agreement. ✓
2. Measurement Books not produced. ✓
3. As per clause 4 and 5 of the agreement if the contractor/firm exceeds the time limit for completing the work they are liable to pay compensation. In the above said work the firm took four months to complete the work whereas the time limit was one month. As per the manual for slow performance or delay in the completion of work compensation subject to a maximum of 10% of the tendered value is recoverable from the contractor/firm. No provisional time extension given by the Executive Engineer as per record.

Reasons for not following the CPWD Work Manual and terms and conditions of the agreement may be explained to audit.

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Para No-2(Memo-28)

Sub:- Unrealistic Estimates in r/o work related to providing EI & Fans at Voters Registration EPIC Center at Kashturba Nagar, New Delhi.

The work of providing EI & fans at EPIC Center Kasturba Nagar New Delhi was awarded to M/s Ramesh Electrical Works vide agreement no. 40/EE/(f) PWD-RD-M-152/07-08 at a tendered amount for Rs. 119369/- i.e. 1.69% above the estimated cost of Rs.117069/-. The completion time given by the division was fifteen days.

The firm took more than 3 months to complete the work. The first and final bill presented by the firm was Rs. 253893/- which was 52.98% more than the tendered amount of Rs.119369/-. This excess of expenditure from Govt. fund on such a higher side could have been avoided if the work had been completed in time..

The division may please explain and produce the following:-

- a) Administrative approval/ Technical sanction taken for the revised estimate not shown to audit.
- b) Penalty to be imposed on the firm as per their agreement no 40, Schedule F, clause-5 (1% of the tendered amount) for this undue delay in work as no extension of time has been taken by the firm for completing the work as per record.

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Para No-3(Memo-21)

Sub:- Deviation in amount as per agreement

While going through the agreements entered by the Electric division-3 during the period 2007-08 it has been noticed that at the time of agreement amount accepted by the contractor and final running bill presented by the contractor shows a huge deviation in amount (Annexure attached). As per CPWD Manual Volume II in all cases where actual expenditure exceeds Agreement amount/ Estimate amount and Tendered amount by more than 10% revise Technical sanction/approval should be issued by the competent authority.

This deviation in tendered amount and final payment is due to unrealistic estimate. The division/Sub-division should prepare the estimates realistically to avoid this kind of huge deviation in future.

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ANNEXURE

S.No	Name of the work	Agreement No/Year	Agency	Estimated Cost	Tender Cost	Total	Dev.
1.	Semi Permanent Structure of police station at Sangam Vihar, N.D.	9/07/08	M/S Navam Enterprises	112269	129045	201976	56.5%
2.	Providing EI & fans of voters registration EDIC Center of Nashirpur, ND	25/07/08	M/s Kalsi Engineers	117069	117273	195793	66.95%
3.	Spl. Repairs of street light at police line colony, Malram ngr.	15/07-08	M/s Advance Engg.	231720	165280	247019	50%
4	MOEI & Fans WTAC & Split Ac & water cooler at DIPSAR, N.D.	59/07-08	M/s Supreme Engg.	182438	187670	278240	48.23%
5.	MOEI & fans RMO.d/sets. Street/compound light	23/06-07	M/s E/c MCC Engg. Works	67830	67830	86976	28.22%
6.	Providing EIR fans at Votes EDIC Center Kasturba Nagar	40/07-08	Ramesh Electricals	117069	119369	253893	113%
7.	Providing EI & fans at Volters EPIC center, Ambedkar Nagar	33/07-08	M/s Raju Electricals	117069	111405	204244	83%

Para No-4(Memo-09)

Subject : Rush of Expenditure.

Scrutiny of the record for the year 2007-08 revealed that the Executive Engineer(E),EMD-3(M152) Govt. of NCT of Delhi Andrews Ganj, New Delhi has incurred major part of the expenditure at the fag end of the year which violates the provision of Rule 56(3) of GFR 2005 which stipulates that "Rush of expenditure, particularly in the closing months of the financial year, shall be regarded as breach of financial year propriety and shall be avoided".

The expenditure incurred during the month of March, 2008 is detailed below:-

PLAN

Head of Account Plan	Budget allocated	Total Expenditure	Savings	Percentage
4059-Capital outlay on Public works-office Bldg. BB-2(1)(2)(5)-Dy. Commissioner office	10,00,000	535627	208193	38.87%
BB-2(2)(1)(2)(11)-DIPSAR	93,00,000	65,38,286	1984553	30.35%
BB-2(2)(1)(2)(8)-Election office Bldg.	90,00,000	98833461	3676175	40.85%
4202- BB-4(1)General Education BB-4(1)(2)(1)-c/o Bldg. for Sec. Schools	60,00,000	5923749	2617392	44.18%
BB-4(1)(2)(2) " " (SCP)	30,00,000	2934394	2849755	97.12%
BB-4(1)(4)(2)-c/o Delhi Govt. Sponsor College Bldg.	5,00,000	222325	100500	45.20%
BB-4(2)--Technical Education Polytechnics	45,00,000	1459628	709734	48%
B-4(4)(2)(1)-Delhi Archives	4,00,000	415392	283853	70.9%6
4210-c/o Capital outlay on Medical & Public Health BB-5(1)(1)(1)(1)-c/o Bldgs.for hospital	10,00,000	506237	506237	100%

Para 4 is typed in view of rule 56(3) of GFR 2005

The Division-112

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BB-5(1)(1)(1)(5)-C/o Bldgs for dispensary/Health centres(SCP)	9,00,000	685878	574037	83.7%
NON PLAN				
3054-Roads Bridges	& 20,00,000	1782718	789438	44.28
8658-Suspence - 107 CSSA- Delhi Police	2,39,80,000	20456730	7334537	35.85

It can be seen from the above table that approximately 31 to 100% percentage expenditure has been incurred alone in March, 2008.

Reasons for not adhering to the provision of GFR may be explained to audit.

Case has been settled
 in view of the
 reply given by the
 Division M-152
 Anil Bhardwaj

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Para No-6 (Memo-14)

Sub: Irregular Expenditure for Pump Operators

During the course of audit of office of the Executive Engineer(E), E.M.D(M-152) New Delhi for the period 2007-08 it has been observed that 62 pump operators are in position against 51 sanctioned posts of pump operators. Hence 11 pump operators are drawing pay and allowances in excess. The position is same till the period of audit.

Therefore pay and allowance @ Rs.9000/-pm on pump operators on average basis comes to Rs.1188000/- which is irregular.

Copy of the court orders vide which these pump operators have been regularized may be given. Either steps/action may be taken to regularize the posts of pump operators by the competent authority or they may be transferred to other divisions as per requirement and availability of posts.

Para No-7 (Memo-05)

Subject: Savings under Non-Plan Head.

As per the information furnished by the Executive Engineer (E), EMD, (M-152), Division -3, G/o NCT Andrews Ganj, New Delhi regarding budget allotted and expenditure incurred during the financial year 2007-08 under the Non-Plan head it is observed that there is a saving under the Non-Plan head as detailed hereunder:-

(A)-PLAN HEAD

Head	Budget allotted	Expenditure	Savings	Percentage
4059 Capital outlay on public works office Bldg. BB 2(2)(1)(4)-court bldg. Saket	2,00,000	140347	59653	29.83%
BB 2(1)(2)(5)-Dy. Commissioner's office	10,00,000	535627	464373	46.44%
BB 2(2)(1)(2)(11)-College of Pharmacy (DIPSAR)	93,00,000	6528286	2761714	29.70%
BB 4(1)(4)(2)-C/o Delhi Govt. Sponsor college Bldg.	5,00,000	222325	277675	55.54%
BB 4(2)-Technical Edn. Polytechnics	45,00,000	1459628	3040372	67.56%

Para always incurred by the Dept. S. K. Singh, Division -3, NCT
H. K. Singh

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4210-c/o Capital outlay on Medical & Public Health BB 5(1)(1)(1)(1)-C/o Bldgs.for hospitals	10,00,000	506237	493763	49.38%
" " " (5)-c/o Bldgs. For dispensary/health center(SCP)	9,00,000	685878	214122	23.79%
4851-BB-12(1)(7)-up gradation, mprovement&handing over of civic services of Indl. Estate flatted Fys Complex	4,00,000	NILL	4,00,000	100%
(B)-NON-PLAN HEAD				
2059-P.W. B-1(1)(2)Construction	5,00,000	184556	3154444	63.08%
2216- HousingB-2 (1) (1) (2)n M&R	11,00,000	592198	507802	46.16%
3054-road & Bridges	20,00,000	1782718	217282	10.86%
8658-Suspence 107 CSSA Delhi Police (Plan)	10,575,000	9434735	1140265	10.78%

Para dropped in view of reps given by Min. 22-11-08

*Para 5
Page 5*

(C) In following cases expenditure exceeds from budget, please classify:-

	<u>Head of Account</u>	<u>Amount</u>	<u>Amount</u>
5054—(Plan)BB-13(1)(1)(1)-Roads & Bridges		10,00,000	11,18,816/-
4059- BB-2(2)(1)(2)(8)-Election Office Bldg		90,00,000	98,83,461/-
" BB-4(4)(2)(1)- Delhi Archives		4,00,000	4,15,392/-

(D) PAO XXII verified the figure of March 2008 as Rs.17,82,718/- total expenditure, against budget allotted Rs.2,39,80,000/- and expenditure for 2/08 shown Rs.1,31,22,193/- and 03/08-Rs.73,34,537/- for the head 8658-Suspence-107(CSSA)-Delhi Police(Non Plan).

Reasons for violating Rule 54 & 56 of GFR and non utilization of the budget under the Plan and Non-Plan head may be elucidated to audit.

Para No-08(Memo-06)

Sub:-Receipt Books (GAR-6)

During the course of audit of the office of Ex. Eng. (E), PWD,CMD,M-152, Andrews Ganj, New Delhi, For the year 2007-08 it has been observed that cash as well as cheques are being received and deposited from time to time but detail of cash not mentioned in challan as well as in cash book. Receipt books are not being maintained in this office.

According to Rule 22 of Central Govt. Accounts (Receipt & payment) Rules 1983, Receipt books in machine numbered- form GAR-6 may be obtained from the Central Forms Store, Calcutta. The standard form shall be used by all the Government office receiving money on behalf of the Government unless any special forms & Receipt is prescribed by departmental regulatory to suit the convenience of any particulars department or office.

However appendix-47 refer Para 54.11 of CPWA Manual pertains to list of various records which are examined by inspection party during local inspection vide Sr.No 5 "Cheque Counter foils & Receipts Books".

Reason may be stated why receipt books are not maintained in this office as it cannot be ascertained how much amount is actually received and whether the amount is deposited in time or not.

Para No-09(Memo-20)

Sub. Cash Book (CPWA-1)

During the course of audit of cash-book (CPWA-1) for the period 2007-08 of the office of Ex. Eng. (E), EMD-3 (M-152), Andrews Ganj, New Delhi ,following irregularities were noticed:-

(A) (I) Counter foils of cheque No. 125902 at 12-04-07 entered in cash book page 25 dated 12-04-07 to cheque no 125972 dated 31-05-07 entered in another cash book at page 22 dated 31-05-07, not produced to audit.

(II) Overwriting in counter foils of cheque No. 663904 dt 31-03-08 made, it should be avoided.

(III) Cheque issued date, pay to, amount etc. columns are blank in respect of following counter foils and not signed by the cheque writer and drawing officer.

Cheque No.	Cash Book/Date	Amount	Remarks
663901	P-89/31.03.08	Rs.30000/-	Not signed by cheque writer and drawing officer
215300	"	41925/-	--do--
215291 to 99	"	-----	--do--

B. Chalans not produced in following cases:-

S.No.	Cash Book/Page No.	Dated	PO.No	Amount	Dated
1.	Page-38	18.4.07	682246	1885/-	3.3.07
2.	Page-70	07.5.07	109847	1884/-	4.4.07
3.	Page-70	07.05.07	257194	2000/-	18.12.06
4.	Page-71	07.05.07	257697	2000/-	26.12.06
5.	Page-92	21.05.07	cash	1170/-	-----
6.	Page-92	21.05.06	cash	600/-	-----

C. Voucher No.470 dated 31.03.2008 for Rs.313036/-of M/s Raja Electricals Engineering works was not traceable.

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D. From perusal of cash book and chalans it has been observed that cash received but bifurcation not recorded in cash book as well as on chalan so that it could be ascertained that full amount has been received and deposited timely. Some instances are as under:-

S.No.	Date	Amount
1.	30.07.07	1600/-
2.	19.08.07	73861/-
3.	30.08.07	22305/-
4.	28.09.07	83189/-
5.	31.10.07	100302/-
6.	20.11.07	73671/-

E. In following cases as per chalan payment order and cheques are received in this department but not deposited in bank immediately. Hence delay occurs some cases as are under:-

Cash Book/Page No.	Dated	PO.No	Amount	Dt.Of deposit
Page-82	1.03.08	376716	2000/-	25.03.08
Page-83	10.03.08	376717	2000/-	25.03.08
Page-82	01.3.08	6248	2000/-	25.03.08

Necessary action may ne taken under intimation to audit.

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Para No-14(Memo-1)

Sub: Non Production of record

The following records have not been produced by the Divisions/Sub-Divisions:-

1. Hiring of vehicles
2. Livery account
3. Contractor ledger
4. Permanent Advance Register
5. Conveyance/movement register
6. Attendance Register
7. LTC register
8. Measurement books *Seen*
9. Work order register *Seen*
10. Performance guarantee register(Sub-Div-1521,1522,1523)
11. Quotation opening register(Sub-Div-1522,1523)
12. Dismantle register(Sub-Div-1522,1523,1524)
13. T&P register(Sub-Div-1521,1522,1523,1524) *San fresh*
14. MAS(Sub-Div-1523)
15. Agreement register(Sub-Div-1521,1522) *as*
16. Spouse information in r/o 143 employees
17. Medical reimbursement register *taken*

This Para has been taken

H. S. Singh
H. S. Singh
H. S. Singh

(HARMINDER SINGH)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO: XVIII

~~PART PART-II~~

~~CURRENT AUDIT REPORT OF PWD EMD M-152, TITO MARG, ANDREWZ
GANJ, NEW DELHI FOR THE PERIOD 2009-10~~

~~Para No.01~~

Ref. No.16 & 17 dt.23.12.10

Subject: Performance of Division

Electric Maintenance Division M-152 is a maintenance division which is undertaking the Electric Maintenance work of Area pertaining to South and South West District of GNCT of Delhi With the help of four Sub-Divisions, keeping in view the provisions of CPWD Manuals and Accounts Code. These manuals provide various checks and control to ensure economy, efficiency and effectiveness in PWD projects. While assessing the level of compliance with these provisions, the following observations were noticed:-

Delay in completion of works:-As per CPWD Manual Section 28.1 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 28.2 the time allowed for carrying out the work as entered in the contract shall be strictly observed by the Contractor. Section 28.3 further specifies that the work shall throughout the stipulated period of the contract be preceded with all due diligence time being deemed to be the essence of the contract on the part of the Contractor. To assess the performance of the division/sub divisions a consolidated report on agreements/work orders regarding estimated cost, tendered cost, SDOs/SDOC, actual date of completion, payment made to contractor etc. was asked for which revealed that only 39% of works were completed during audit period and %age of works completed in time is only 21% as detail given below:-

Division/ Sub- Division	Total work awarded	Total work complete d	Complete d within SDOC	Complete d with delay	No delayed works	Works in progress/%age
Division- 152	173	68 (39%)	36 (21%)	32 (18%)	137 (79%)	105(61%) (Delay morethan 6 month-30 Morethan 1 year-34 and Morethan One&Half Year-11)
Sub- Division-I	19	10 (53%)	05 (26.5%)	05 (26.5%)	14(73.5%)	09(47%)
Sub- Division-III	54	41 (76%)	32 (59%)	09 (17%)	22(41%)	13(24%)
Sub Division- II	32	21 (65.5%)	13 (40.5%)	8 (25%)	11 (33%)	19 (44.5%)
Sub Division- IV	81	45 (55.5%)	45 (55.5%)	—	36 (44.5%)	36 (44.5)

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Above data clearly indicates that only 21% of achievement has been made by the division within the agreed and stipulated date. However, section 28.5 of CPWD Manual states that the tender accepting authority shall review the progress of work each month with all the concerned disciplines including the contractor. Hence, tender accepting authority may review all the delayed works and ensure early completion of these works.

List of works in progress shows that works are delayed for even upto 18 months but no case of penalty/any other action taken against the contractor noticed from the records.

Reasons for affecting the progress of work may be located and remedial measures taken in this regard may be intimated to audit.

2. Unrealistic preparation of estimates huge deviations/Extra Items:- Besides above during test check of work files instances of improper preparation of estimates for works have also been noticed which ranges between -19% to 124% in escalation as compared to tendered cost :-

S . N .	Agreement No.	Estimated Cost (in rupees)	Tendered cost (in rupees)	Expenditure as per final bill	%age of escalation to due deviation/extra items	Delay in completion
1	6	1,83,587/-	1,59,550/-	2,72,548/-	71%	
2	8	210738/-	2,31,810/-	369414/-	59%	
3	22	3,84,596/-	2,95,270/-	5,37,182/-	82%	
4	29	471339/-	369235/-	29/09-10	79%	More then 3 month
5	30	2,45,185/-	1,95,445/-	3,61,216/-	85%	
6	43	149051/-	1345256/-	241374/-	80%	
7	123	2,73,013/-	2,13,800/-	4,78721/-		
8	132	5,73,126/0	5,71,568/-	4,62,940/-	124%	3 Months
9	143	435045/-	301032/-	540472/-	-(19%) 80%	5 months

All above cases alongwith other similar cases may be reviewed and reasons for improper preparation of estimates may be identified in order to avoid the recurrence of such instances in future. Corrective measures taken in this regard may also be intimated to audit.

As per provision contained under par 23.1.2(2) of CPWD Works Manual-II, "deviation beyond the limit of 10% should not be made at site without in principal approval of TS authority. Once in principal approval is obtained the total deviation shall be sanctioned by officers as per delegation of powers." But as per records provided to audit, no approval from competent authority for the huge deviation as shown above has been found in the file.

No documentary evidence of granting extension of time to contractor is available on files.

In cases where works were completed after stipulated date of completion no penalty as per terms and condition of agreement for slow progress of work has been imposed to contractor which needs clarification.

Para 9

(44)

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Para No.02

Ref. Memo No.18 dt.23.12.10

Subject: Non-sanction of extra items in agreement No.123

Name of Work	Provision of submersible & Mono Submersible Pump set at Bus Terminal Depot at Okhla Bus Depot, New Delhi
Agreement No.	123/EE/PWD/EMD-152/P-10
Name of agency	M/S Krishna Electrical Works
Estimated Cost	2,73,013/-
Tendered Amount	2,13,800/-
SDOS	26.11.09
S DOC	10.12.09

Scrutiny of Agreement file and final bill of agreement No. 123 of the said work revealed the following discrepancies -

1. Total value of work done was Rs.4,78,721/- which is 124% more than the Tendered amount.
2. 10 Items amounting to Rs.75,820/- deviated from the scheduled quantity items.
3. 8 Extra items amounting to Rs.1,90,061/- i.e. 89% of Tendered amount executed on the work.
4. Work was completed on dt.12.03.10 i.e. 3 months delay from SDOC (10.12.09)

Audit observations:-

- i. No sanction of competent authority obtained for execution of extra items amounting to Rs.1,90,061/-
- ii. Neither extension of time granted for completion of work nor any penalty imposed for 3 months delay. As per clause 2 of agreement department has to pay compensation @ 1.5% per month of delay to be completed as per day basis on tendered amount of the work. Hence, an amount of Rs.9621/- is to be recovered from the contractor for delay in completion of the work.
- iii. No revised T.S. has been obtained as required in cases where actual expenditure exceeds agreement amount by more than 10%.

Reason for above irregularities may be clarified and necessary approval/sanction of competent authority be obtained for extra item executed in the work. Further, penalty as pointed out may be recovered from the contractor for delay in completion of work under intimation to audit.

Para 10

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Para No.03

Ref. Memo No.15 dt.21.12.10

Subject:- Surplus Stock.

Test check of MAS registers submitted by Sub-Division No. 1523 revealed that some electric items as details given below are found to be lying surplus quantity for the last 18 months:

S. No	Name of Item	Quantity as on 01.04.09	Quantity Issued w.e.f. 01.04.09 to 30.11.10	Balance quantity as on 30.11.10
1	70W HPSV lamp	225	15	210
2	150W GPSV Lamp	300	17	283
3	MCB/25.32A	200	20	180
4	2X40 W BC Type	120	---	120
5	15/16A P/T Socket	1086	206	880
6	Igniter	634	44	590
7	Pendent	424	49	375
8	15AP Socket	3182	110	3072
9	PVC Conduct	3719	---	3719
10	150W HPSC Pump	56	16	40

Above data clearly shows that department had not procured these items as per actual requirement resulting in surplus quantity lying unused in stock for the last 2 years which leads to blockade of Government funds. Even warranty/Guranty period of these items might be expired before utilization. Details of cost of the items not mentioned in the MAS registers. Hence audit could not assess the value of stock lying surplus. Hence, department may look into the matter and transfer these surplus items to any other sub-Division/Division of PWD where these items are required/necessary so that government funds could not be blocked/wasted. Further, department may ensure not to procure excess quantity of items than the actual requirement and their proper utilization in time. Records of MAS and Dismantle registers in respect of sub divisions No. 1521,1522 and 1524 not produced to audit. Hence, similar cases of these Sub-Divisions may be reviewed by the department and action may be taken accordingly.

Para 11

122 42

28/12/10

Para No.04

Ref. Memo No.08 dt.09.12.10

Subject: Avoidable expenditure of Rs.18.36 lakh (approx) on surplus 09 work charged Staff

The pay and allowances etc. of work charged establishment are directly chargeable to work. Work charges staff is employed in the actual execution of a specific work, sub-work etc.

Scrutiny of vacancy position of work charge staff revealed that 60 pump operators are functioning in EMD M-152 as against sanctioned strength of 51 and during the period 2009-10 Division has incurred an expenditure of Rs.18.36 lakh (appx.) on pay and allowances of 09 excess work charged pump operator.

Reasons for above said irregularity may be intimated to audit and necessary approval of competent authority be obtained for regularization of the expenditure incurred under intimation to audit.

Para No.05

Ref. Memo No.12 dt.20.12.10

Subject : Expenditure / Savings - under-utilization of Budget

As per Rule 56(2) of the GFR, the savings as well as provisions that cannot be profitably utilized should be surrendered immediately they are foreseen without waiting till the end of the financial year. Scrutiny of Expenditure Statement available in unit, (However department has not produced the Reconciled statement of concerned PAO) for the period 2009-10 in respect of Electrical Division-M-152, PWD reveals that following balances are lying unutilized under various head of accounts at the end of financial year 2009-10.

(Rs. In lacs)

S. No	Head of account	Budget	Expenditure	Excess (+) Savings (-)	%age of Un-utilized Budget
1	2	3	4	5	6
1	2059	595	543	52(-)	09%
2	2216	36	30	06(-)	17%
3	4059	218	140	78(-)	36%
4	4070	10	03	07(-)	70%
5	4202	920	790	130(-)	14%
6	4210	295	199	96(-)	33%
7	4235	10	00	10(-)	100%
8	4250	85	68	17(-)	20%
9	4851	23	00	23(-)	100%

From the above table, it can be seen that the budget demands were not based on actual needs or the authorities responsible for implementation of various Plan / Non-Plan schemes were not serious to implement the schemes.

Para to be reviewed
28/12/10
of supply statement
Division M-152
A. K. Mehta

(2) (41)

28/10

(5)
(27)

Further, the above-mentioned funds have also been wasted by not surrendering the surplus funds to the Finance Department, GNCTD, which could have been used in some other social upliftment/public utility services for the betterment of society.

Reasons for creating such savings in the various heads of expenditure as listed above may be clarified.

Para 12

Para No.06

Ref. Memo No.05 dt.07.12.10

18/08

Subject: Huge outstanding balance of Rs. 9.73 crores under Cash Settlement Suspense Account.

According to provision contained in Appendix 7 of CPWD Code, all outward and inward claims are required to be settled within 10 days from the date of receipt of the claims in the division and no balance should normally remain outstanding under this head at the end of the financial year.

A watch is to kept over the outstanding and steps should be taken for their settlement before 31st March. The register should be properly maintained, there should be no inward claims outstanding more than 10 days without any sufficient reasons and prompt action should be taken by the office to send the outward claim. The register should be reviewed by divisional officer monthly. Scrutiny of records revealed that an amount of Rs. 9.73 crores was outstanding as on November-2010.

March 2016

18/09

~~Details of yearwise outstanding balances as asked for not provided to audit. Reasons for their non-settlement may be clarified to audit. Vigorous efforts should be made for the settlement of this account under intimation to audit.~~

This para is taken as fresh
Para 13
The amount is 24/5/2019

Para No.07

Ref. Memo No.06 dt.07.12.10

Subject:-Public Works (suspense) Deposit.

During the test audit of Monthly accounts of EMD M-152 for the audit period 2009-10 it has been observed that a heavy outstanding/unclaimed/unadjusted balance is still lying in 8443-part-II/III/IV as per the detail given below:

Sl. No	Suspense Account	Opening Balance as on 01.11.10	Credit during Nov.10	Total	Debits during the month (Nov,10)	Closing Balance as on 30.11.10
1	Civil Deposits Security	6679452	447103	7126555	NIL	7126555

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23/12 27/12 (2)

	Deposit					
2	Part-III Deposit of work to be done	5916249	NIL	5916249	171325	5744924
3	Part-V sums due to contractor on close contracts	4466636	428859	4895495	NIL	4895495

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 from the contractor. Heavy accumulation of Rs.71,26,555/- 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.

This Part
As per as per
21/5/11

Accumulation of Rs.57,44,924/- under part III was due to non-execution of works against deposits. If these works are not to be executed, the deposit should be immediately be refunded to the depositor agency to avoid the blockade of funds so that same can be utilized elsewhere.

Deposit under Part V amounting to Rs.48,95,495/- has accumulated due to withheld amount from contractors bills on account of EI, SI, QC Para, Court case, testing defects, 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.

Reasons for huge in part II, III & V may be intimated and efforts should be made to adjust the outstanding balances under intimated to audit. Further (-) balance of Rs. 15414 has been observed in part IV (Unclaimed deposit in the GPF), reasons for the same may also be intimated to audit

Para No. 12

Para 14

Para No.08

Ref. Memo No.09 dt.13.12.10

Subject: Outstanding balance Rs.3.48 crore under MPSS Account.

As per monthly account of Division No.EMD, M-152 for the month of November-2010 revealed that huge outstanding balances amounting to Rs.3,47,99,499/- lying with the department under the Head Material purchase settlement suspense account payment for purchase through DGS&D.

Reason for non settlement of the said balance under MPSS account be clarified to audit. Year-wise / Head-wise details of this account may also furnish to audit.

Para 15

Para No.09

Ref. Memo No.19 dt.24.12.10

Subject : Non-production of records (NPR)

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22/c

25/c

The following records pertaining to the current audit of 2009-10 were not made available to audit for scrutiny.

1. GAR-6 stock registers
2. Property Registers
3. Dead Stock Registers
4. Condemnation file/records
5. Long Term Advance Registers
6. Spouse Information
7. Log-Book
8. Postal Stamp Record

This Para Taken as fresh

The same may be shown to next audit for scrutiny.

G.L. Prasad
 (G.L. PRASAD)
 Inspecting Audit Officer
 Audit Party No.-V

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25/2
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TAN

TAN No.1(Memo No: 02)

1

Sub.: Verification of remittances.

Following remittances in respect of Executive Engineer, Civil Division-XIV, I&FC Department, Govt. of NCT of Delhi may be verified.

S.No.	Amounts. (Rs)	Date of Remittance
1.	19794	24.07.2007
2.	1600	30.07.2007
3.	73861	19.08.2007
4.	22305	30.08.2007
5.	4225245	01.09.2007
6.	83189	28.09.2007
7.	33262	03.10.2007
8.	100302	31.10.2007
9.	58893	03.11.2007
10.	2971905	22.12.2007
11.	7480	04.12.2007
12.	180909	29.12.2007
13.	47464	01.01.2008
14.	65950	29.01.2008
15.	56724	04.02.2008
16.	98920	25.02.2008
17.	7556287	08.03.2008
18.	192000	25.03.2008

TAN No.2(MEMO No. 22)

Sub: LTC Claim

During the of test audit of LTC for the period 2007-08. It has been observed that Sh.Dave Lal home Address is (Uttar Pradesh) in Service Book. Sh Dave Lal availedd LTC Home Town with family vide Sanction order No.10/13/PWD/M-152/E-IIIrd/3074 dt 5-10-07 for Rs. 3240/-. The official has availed LTC Home Town Delhi to Hrishikesh during the period 2007-08. (Entry recorded in Service Book) Had drawn LTC Advance Rs. 3240/- but adjusted bill & tickets for outward /inward journey not enclosed in bill, please clarify.

2. Balai Pal had drawn LTC advance Rs. 2500/- vide sanction No. 10/28/PWD/E-III/M-152/931 dt 21.03.07 from perusal of LTC Claim his LTC adjustment not recorded please clarify.(As recorded in Service Book)

3. Vijay Singh drawn LTC Advance vide Sanction. No.10/10/PWD/M-152/3361 dt 5-11-07 for Rs-3960/- but application form not filled & tickets for outward/inward journey not attached. Please clarify.

4. The following officials. LTC Advance/Adjustment claims bill not in records.

S.No.	Name	Bill/Date	Amount
1	Kaptain Singh	10/28/PWD/M-152/1087 Dt.30-03-07	3150/-
2	Tara Singh	Do	11250/-
3.	Gajender pal	F10/13/PWD/M-152/3074 Dt 11-10-07	3240/-
4	Siya Ram	F10/28/PWD/M-152/780 Dt 7/3/07	3600/-
5	Muna Lal	Do 1511 dt 5/5/07	1800/-
6	Ved Prakash	Do 2427 dt 28/07/07	3150/-

LTC register not maintained. Unspent amount should be recovered from the official with interest.

TAN No.3(MEMO No. 08)

Sub: Service Book

During the course of test check of the service books in respect of the Elect. Division No-3 PWD Andrews Ganj, New Delhi. The following discrepancies were noticed.

1. GPF Account No. is to be entered on the right hand side on the top page of the service book as soon as the official is allotted GPF account No. It has not been done in the following of the officials.
 - a) Ram Udaiga - pump OP.
 - b) Chander Pal Singh - Khallasi
 - c) Madan Vijay Kr. - Pump op.
 - d) Hari Prakash - Khallasi
 - e) Prem Chand - Khallasi
2. Service book is required to be shown to the official year, signature should be obtained from the Govt. Servant to ensure that his services has duly been verified and certified by the Head office every year as per GFR 257(2).
 - a) Tara Singh - pump op.
 - b) Karan Singh - pump op
 - c) Ramanand - pump op
 - d) Balai Pal - khallsi
3. UTGEIS/CGEIS nomination under the central Govt. employee's group Insurance scheme should be posted in the service Book of official. It should be countersigned by the HOD. It has not been done in writing the following cases as under:
 - a) Dinesh Kr. Pump op.
 - b) Khem Singh pump op.
 - c) Madan Pal pump op.
4. Home town declaration under LTC and Home Town should be kept in the service book. It has not been done in the following cases :-
 - a) Dave Lal tar mishtri
 - b) Raj Kr. tar mishtri tar
 - c) Balai Pal tar mishtri
 - d) Keptan Singh tar mishtri
5. Leave Account is not proper in the service book, it has not been done in the following of the officials.
 - a) Satbir Singh khallsi
 - b) Inder Pal "
 - c) Gajender Pal "
6. The service book of a Govt Servant shall be maintained in duplicate. First copy shall be retained and maintained by HOO and second copy should be given to the Govt. Servant for safe custody.

It is requested that in the light of above observation all the service book may be completed and shown to audit.

TAN No.4 (MEMO No.18) (4)

Sub:- GPF Advance

During the course of audit of GAR-42, The official not given certificate regarding utilization of GPF with drawl not obtained from the officials. That amount has been utilized for the same purpose for which GPF withdrawal was drawn.

S.No	Name & Designation	Bill No./dt	Amount
1	Meher Chand (po)	Not mention on bill	Rs85000/-
2	Hari Chand(po)	V.No.23 dt10/07	Rs1,50,000/-
3	(Naresh Kr.(po)	Bill not mentioned on the bill	Rs.1,00,000/-

TAN No.5(Memo No-26) (5)

Sub: Postal Stamp Register

After checking Sub Division No. 1521, and M152 PWD Delhi the postal stamp register for the audit period 2007-08, it is found that :-

- (1) The postal stamp register is not maintained on proper format register.
- (2) The page numbering of postal Stamp register is not done.
- (3) Certificate regarding containing of pages not recorded on the first page of register.
- (4) The opening balance is not workout in the register.
- (5) The total balance of stamp used month wise is not done.
- (6) The counter signature of the authorized person is not done.
- (7) The stamp used per letter not maintained in properly.

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20/c (2)

**PART PART-III
(TAN)**

**TEST AUDIT NOTE OF PWD EMD M-152, TITO MARG, ANDREWZ GANJ, NEW
DELHI FOR THE PERIOD 2009-10**

TAN-01

Ref. Memo No.13 dt.20.12.1

Subject : Non adopting of ECS Procedure for payment of salaries.

During the test check of the vouchers/Bills for the month of July-2009 it has been observed that salary in respect of work charged workers of the department are still being paid in cash even all Divisions of PWD and other department are paying salary and other payments through ECS. Reason for not adopting the ECS procedure till date may be elucidated to the audit and necessary steps may be taken to introduce ECS system for payment of salary to all staff immediately under intimation to audit.

*Para has been
settled in the
the next
given h
M-152
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TAN-02

Ref. Memo No.14 dt.21.12.10

Tan 6

Subject:- Non-Condemnation of Obsolete Items.

Test check of Dismantle register of Sub-Division No. 1523 revealed that many dismantled items are lying with the department since 2007 for want of condemnation and disposal but no action has been taken by the department till date.

Hence, department may take necessary action to condemn the obsolete Items of all Sub-Divisions and dispose off through auction and amount received on account of auction may be Credited into Government account.

TAN-03

Ref. Memo No.04 dt.02.12.10

Subject : Cash Security / Fidelity Bond of Cashier & Store-keeper

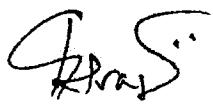
As per Rule 275 of GFR, 2005 - every Government servant, whether Gazetted or non-Gazetted, who is entrusted with the custody of cash or stores shall be required to furnish security. But it has been observed that even though Division is still disbursing cash salary to its work charged staff, but no Fidelity bond has been furnished by cashier/Official entrusted with custody of cash till date.

Further, as per Rule 275(3) of GFR, 2005 - in cases where the said security is furnished in the form of cash, the security bond should be executed in FORM GFR-30 and, in case where the said security is furnished in the form of a fidelity bond, the security bond should in FORM GFR-31.

Whereas, it was ascertained from the office that Cash Security/Fidelity bond documents for the audit period have not been obtained/furnished by the Cashier as well as Store-keeper, which is irregular and in gross violation with the General Financial Rules.

Reasons for non-adherence to the aforesaid rules may be elucidated to audit and necessary corrective steps may be taken now and shown to audit.

The above has been settled in view of the reply given by Mr. M-152
APR/MR


(G.L. PRASAD)
Inspecting Audit Officer
Audit Party No.-V

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PART-II

CURRENT AUDIT REPORT (2010-16) ~~(2009-2016)~~

Page No. 13

Para No.1

(Ref. Audit Memo No. 1(a) dated 2.1.17)

Sub:- Excess Expenditure over Budget Allotment

In terms of Rule 52 (1) of the GFRs, Department shall be responsible for the control of expenditure against the sanctioned grants and appropriations placed at their disposal. The control shall be exercised through the HOD and other controlling Officers, if any, and Disbursing Officer subordinate to them. Rule 52 (3) further provides that no expenditure shall be incurred which may have the effect of exceeding the total grant or appropriation authorized for a financial year. The ultimate responsibility of control of expenditure against the grant/appropriation lies with the authority administering a grant/appropriation.

The scrutiny of records and information provided by Electrical Maintenance Division M-152 that the final expenditure under following Budgetary Heads exceeded the available funds ₹

S.No.	Year	Scheme	Budget allotted	Expenditure	(Rs. In Lakh)	
					Excess	Expenditure
1.	2011-12	Non Plan	1674.81	1928.27	253.46	
2.	2012-13	Non Plan	1669.00	1947.16	278.16	
3.	2013-14	Non Plan	3040.00	3079.00	39	
				Total	570.62	

It has been observed that the expenditure incurred in excess over the Modified Budget Allotment from the financial year 2011-12 to 2013-14 under Non Plan Head amounting to Rs. 570.62 lacs. Department is advised to get the excess expenditure regularized and intimate to Audit Department accordingly.

Amil Bhatt

Para No.2

(Ref Audit Memo. No. 9 dated 3/1/2017)

Sub: Huge outstanding balance of Rs. 18.99 Crores under Cash Settlement Suspense Accounts

According to provision contained in Appendix 7 of CPWD Code, all outward and inward claims are required to be settled within 10 days from the date of receipt of the claims in the division and no balance should normally remain outstanding under this head at the end of the financial year.

A watch is to keep over the outstanding and steps should be taken for their settlement before 31st March. The register should be properly maintained, there should be no inward claims outstanding more than 10 days without any sufficient reasons and prompt action should be taken by the office to send the outward claim. The register should be reviewed by divisional officer monthly. Scrutiny of records revealed that an amount of Rs. 18.99 crores under Cash Settlement Suspense Accounts was outstanding as on 31st March 2016.

The matter should be taken up with the Police Authorities for release of the funds. Vigorous efforts should be made for the settlement of this account under intimation to audit.

Para No. 3

(Ref. Audit Memo 12 dated : 4.1.2017)

Sub: Non completion of work

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

Sr No.	Agreement No.	Name of Work	Tender Cost (Rs.)	DOS	DOC	Delay
1	87/2014-15	RMO Distt. Courts at Dwarka New Delhi (SH:Repariring existing	10,63,800	04-09-14	03-03-15	394 days

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		pipeline and providing modular fire extinguisher in AHUs Rooms and drain valves at Distt. Court Dwarka.				
2	151/2014-15	RMO E&M Services at Distt. Court at Dwarka N.Delhi (SH: SITC of Angle iron frame for protection of rising maintenance from water and physical damages at Advocate block at District Court Dwarka, New Delhi)	2,86,000	10-12-14	09-01-15	447days
3	162A/2014-15	Maintenance of street light High Masts, Subway underdeck & FOB lights on Delhi PWD Roads under PWD Zone M-1 during 2014-15(SH: Laying of cable and providing fitting for under deck lights at Naraina)	8,91,840	20-12-14	19-01-15	437days
4	174/2014-15	MOEI & Fans i/c Pump Sets at various Sites under AE(E) M-1523, Dwarka, New Delhi (SH: Repairing of submersible pump/Mono Submersible pump Sets)	9,18,650	02-01-15	01-09-15	212days
5	236/2014-15	Maintenance of street lights High mast subway underdack FOB lights on delhi PWD Road under PWD Zone-M1(SH: Routine maintenance of EI and Fans at vrs subway and FOB and operation of sewage of dewatering pump, pump sets at vrs.subways under M-1006	1,79,994	28/02/15	27/08/15	217 days
6	35/2015-16	Moel & Fans RMO P/sets at Vrs. Govt. Sr. Sec.	4,29,748/-	18/06/15	17/08/15	227 days

Tri Bhatt

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		School under M-152, ND (SH: Repairing and overhauling of Kirloskar make 7 Nos. DG sets)				
7	36/2015-16	Providing and installation of various equipments at DCHFC PDC Sharma Sahkar Bhawan at Sec. 20 Dwarka, ND (SH: Fire Extinguisher and LED sign Boards.	2,31,900 .	18/06/15	17/08/15	227 days
8	70/2015-16	RMO E& M Service at District Court Dwarka ND (SH: supply and replacement of air circulator and ventilation fans and other electrical misc. Works	3,71,371/-	24/07/15	23/08/15	221days
9	106/2015-16	Construction of 16 Nos SPS class rooms, two stair case and 2 toilets in GSKV No.1 Sarojini Nagar N.D. (SH: Electrical works)	8,12,065	17/09/15	16/12/15	106 days
10	110/2015-16	SITC of Fire fighting and fire alarm accessories for the false ceiling area of the various courts, Judges chamber and Ahlmad rooms at District Court, Dwarka, N.D. Phase-II	40,11,200	26/09/15	25/12/15	97 days
		Total	91,96,568			

From the above it is evident that the 10 works having tendered cost of Rs.91,96,568/- were not completed till date. Divisional Engineer is directed to complete the above works at the earliest under intimation to Audit.

Awal Khandelwal

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Para No. 4

(Ref.Audit Memo 13 dated :4 .1.2017)

Sub: Urealistic estimates

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

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

Sr. No.	Agreement No.	Name of Work	Amount in Rs.		
			Tendered Cost	Actual payment made	Difference between tendered cost and actual payment made
1	20/13-14	MOEI & Fans, RMO Pump set, street/compound light, Lifts at 16 Nos. Type-VI and 36 Nos. T-V Govt. Residential Flats at Vasant Kunj New Delhi and Bhikaji Cama Fire station attached staff qtrs. New Delhi (SH: Operation of Lifts)	18,54,000	23,10,829	4,56,829
2	52/13-14	Replacement of WTACs at Bhaskaracharya College of applied sciences Sec.-2, Phase-I Dwarka, New Delhi	7,43,750	9,20,055	1,76,305
3	80/13-14	Providing DG Set, Security and Street lighting at residential school for weaker Children belonging to weaker sections of SC/OBC/Minorities and Orphans at village Issapur. (SH:SITC of Campus Security lights along the Boundary Wall)	19,96,690	23,62,704	3,66,014
4	117/13-14	Renovation of EI & Fans in 24 Nos. Type-I at residential	7,83,890	900735	116845

April 2017

		quarters at RTRM Hospital, Jaffarpur Kalan, New Delhi			
5	143/13-14	Construction of MP Hall at DIET Sector-7, R.K. Puram, New Delhi (SH: Providing EI & Fans)	3,06,488	507710	201222
6	02/14-15	Running operation & maintenance of electric Pump, filtration plant & allied equipment of swimming Pool at Govt. Sr. Sec. School Safdarjung Enclave (Naraoji Nagar) New Delhi.	5,87,930	7,72,690	1,84760
7	03/14-15	Running operation and maintenance of electric pump, filtration plant and allied equipment of swimming pool at Govt. Sr. Sec. School Setor 6 R.K. Puram, New Delhi	5,75,659	7,54,109	178,450
8	04/14-15	Providing pumps on Najafgarh Nangloi for uplifting of drain water (Sh: pdg. Pump sets Control Panel)	15,93,391	23,73,779	7,80,388
9	11/14-15	Construction of office and work station for O.S. & other staff of various branches of Administrative Block District Court, Dwarka New Delhi(Pdg EI & Fans)	13,30,000	19,97,242	6,67,242
10	12/14-15	SITC of solar light under RWA village Dhasa My Delhi I care Bhagidari (ii) SITC of solar street light under RWA Shiv Shakti RWA (Regd) Najafgarh My Delhi I care Bhagidari for the year 2013-14, Najafgarh, New Delhi.	14,36,400	21,92,460	7,56,060
11	35/14-15	SITC of fire fighting and Fire alarm accessories for the false ceiling area of various courts Judges Chamber & Ahlmad Rooms at District Court Dwarka, New Delhi	18,62,329	28,11,635	9,49,306
12	01/15-16	MOEI & fans RMO Pump Set at Gargi Sarvodaya Kanya Vidyalaya Green Park under	12,68,784	15,59,800	2,91,016

Apil Bhatt

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		AE (E) M-1521, PWD EMD M-152, New Delhi-110022 (Sh: Providing Solar Power Generating System).			
13	13/15-16	MOEI & fans, RMO Pump Sets, street /compound lights at GSSS Sector-7 R.K. Puram (2) GSSS Laxmi Bai Nagar under AE (E) M-1521 New Delhi (Sh:- providing fixing of RO unit)	6,71,004	8,34,959	1,63,955
14	21/15-16	Replacement of submersible pump set, start light fittings & providing of High Mast light at PTC, PTS-I&II, Jharoda Kalan, New Delhi (Sh: SITC of High Mast)	13,73,950	16,95,292	3,21,342
15	57//15-16	RMO E& M services at District Court at Dwarka, New Delhi(Sh: Repairing & replacement of defective fire alarm and fire fighting accessories	490460	602479	1,12,019
16	84/15-16	Maintenance of street lights, High Mast Subway underdeck & FOB lights on Delhi PWD Roads under Zone M-1 during the year 2015-16(SH: providing 52 BHP DG pump set, 21 KW electric Pump set)	14,80,000	1774591	294591
17.	136/15-16	Renovation of Mess No. 1 to 4 wiring in Sentry post, replacement of CT panel and repairing of street lights at PTC, PTS I & II Jharoda Kalan, New Delhi	1730380	2516682	786302
	Total	(B-A)	20085105(A)	26887751(B)	68,02,646

From the above it indicates that the estimates were prepared in casual manner and proper site conditions were overlooked. It is also evident that the amount put to tender and amount actually paid in above 17 works executed during the year 2013-16 there amount of works were escalated aggregating to Rs. 68.02 lacs, Planning Branch of this Division is directed to prepare the

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estimates with reasoning and not overlook the site conditions. In future estimates will prepare in such a way that the amounts of the works not escalated in any manner.

Para No.5 *Page No. 18*

(Ref. Audit Memo 15 dated :9.1.2017)

Sub:- Non levy of compensation in delayed work Rs.56,03,499/-

As per Clause 2 of the General conditions of contract, if contractor fails to maintain the required progress of work the department should levy a penalty @1.5% per month on delay to be computed on per day basis subject to 10% of the tendered value of the work.

Section 29.7 of CPWD works Manual stipulates that whenever any hindrance whether on part of department or on part of contractor comes to the notice of the Assistant Engineer, he should at once make a note of such hindrance in the register kept at site and immediately make a report to the Executive Engineer within a week. Further, Executive Engineer shall review the Hindrance Register at least once in a month. Each hindrance should be entered in the Hindrance Register which should be authenticated by the Executive Engineer and contractor. It is also mentioned in the manual that review of hindrance register shall be compulsory in division office by EE and AAO at the time of payment of each Running Account Bill and final bill and certificate shall be recorded that all up to date hindrances on part of department and contractor have been recorded in the hindrance register.

Test check of the record revealed that the following works were already delayed but not completed till date. In these cases no penalty under clause 2 were levied:-

Sr/ No.	Agreement	Name of the contractor	Tendered amount	Stipulated date of start/stipulated date of completion	Amount of compensation not levied (10% of TA) (Rs.)
1/	111/2012-13	M/s. Bajaj Electrical	1,59,17,402/-	23/1/2013 22/7/2013	15,91,740
2/	116/2012-13	M/s. Goel Electric Works	1,48,23,360/-	28/1/2013 27/7/2013	14,82,336
3/	128/2012-13	M/s. Bajaj Electrical Limited	1,38,75,323/-	28/2/2013 27/8/2013	13,87,532
4/	84/2013-14	M/s. Bhardwaj	9,66,430/-	25/9/2013, 24/1/2014	96,643

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Enterprises				
5/92/2013-14	M/s. Jain Electricals	5,66,666/-	17/10/2013, 16/2/2014	56,667
6/93/2013-14	M/s. Jain Electricals	6,09,080/-	18/10/2013, 17/2/2014	60,908
7/87/2014-15	M/s. Fire Remedy System	10,63,800/-	04/9/2014, 3/3/2015	1,06,380
8/151/2014-15	M/s. Anand Electricals	2,86,000/-	10/12/2014, 9/1/2015	28,600
9/162A/2014-15	M/s. Vivek Associate	8,91,840/-	20/12/2014, 19/1/2015	89,184/-
10/174/2014-15	M/s. Vikas Engg. Works	9,18,650/-	02/1/2015, 1/9/2015	91,865/-
11/27/2015-16	M/s. Schirdler India Pvt. Ltd.	44,96,580/-	15/5/2015, 14/5/2016	4,49,658/-
12/51/2015-16	M/s. R. S. Electricals	3,55,552/-	4/7/2015, 3/11/2015	35,555/-
13/52/2015-16	M/s. Anand Electricals	2,56,308	13/7/2015, 12/7/2016	25,631/-
14/138/2015-16	M/s. Akash Enterprises	10,08,000/-	10/11/2015, 9/11/2016	100800/-
Total				
Rs.56.03,499				
(fifty six lacs three thousand four hundred ninty nine only)				

Divisional Engineer is directed to review these cases at his own level and impose the penalty on the above contractors those who have not completed the work in due time under clause 2 of General conditions of the contract and compliance shown to Audit.

Para No. 6

(Ref. Audit Memo 17 dated 9.1.2017)

Sub:- Non approval of work order by the Competent Authority

Test check of the work order files for the year 2014-15 revealed that as per work order No. 14 dated 28/6/2014 the work for Hiring of trolley mounted Diesel Engine Pumping set and Non clog type sewage submersible portable electrical pump was awarded on the basis of single response to M/s. R.K. Enterprises for an amount of Rs. 3.08 lac. It was noticed that while forwarding the

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case to Supdt. Engineer the power of EE was exhausted and it was awarded due to urgent nature of work. It is pertinent to mention here that the power of the Divisional Engineer for work order of maintenance work is Rs. 60 lacs as per CPWD Works Manual, 2014. No Ex-post factor approval has been obtained from the higher authority i.e., Supdt. Engineer. From the record it was evident that the approval of Supdt. Engineer has not been obtained till date despite the fact that more than one year has been elapsed.

Divisional Engineer is directed to take the ex-post facto approval from the competent Authority for the above said work order and compliance shown to audit.

Para No. 7

Page No. 19

(Ref.Audit Memo 18 dated 11 .1.2017)

Sub:- Non revision for Administration Approval and Expenditure Sanction & technical sanction

Section 2.3.5. of CPWD works manual stipulates that excess up to 10% of the amount of the administrative approval may be authorized 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 competent authority. Further it is also stipulated in the CPWD Manual in Section 2.5.2.that where actual expenditure can exceed the technical sanction up to 10% beyond which revised technical sanction shall be necessary.

Test check of the record revealed that the gross bill of these works exceeded the Administrative approval and expenditure sanction and technical sanction by more than 10% .

(In crore)

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Agreement No. & year	Name of work	Amount of Technical sanction	Amount of Technical sanction plus 10%	Total amount of the bill	Amount by which technical sanction exceeded
1	2	3.	4	5.	6 (5-4)
14/13-14	Shifting of 8 metre GI Octagonal poles with fitting from service road of outer ring road (Vikas puri to Meera Bagh) to various service road under Zone M-1	0.31	0.34	0.41	0.07
144/13-14	Strengthening of vishwakarma Marg and Gali No. 10 (Anand Parbat) Karol Bagh SH: Providing Street lighting	0.33	0.36	0.40	0.04
				Total	0.11
Agreement No. & year	Name of work	Amount of A/A and E/s	Amount of A/A and E/s. plus 10%	Total amount of the bill	Amount by which A/A and E/s. sanction exceeded

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1	2	3	4	5	6(5-4)
14/13-14	Shifting of 8 metre GI Octagonal poles with fitting from service road of outer ring road (Vikas puri to Meera Bagh) to various service road under Zone M-1	0.31	0.34	0.41	0.07
144/13-14	Strengthening of vishwakarma Marg and Gali No. 10 (Anand Parbat) Karol Bagh SH: Providing Street lighting	0.33	0.36	0.40	0.04
				Total	0.11

Planning Branch of this Division is directed to revise the A/A and E/s and Technical Sanction for the above cited work from the competent Authority under intimation to Audit.

Page No. 19
 Para No. 8
 (Audit Memo No. 21 dated : 12.01.2017)

*Partly Settled
 11/1/2017
 12/23*

Sub: Short deduction of UTGEIS subscription amounting to Rs. 12960/- from Group 'C' and D' employees placed in PB-1 with Grade Pay of Rs. 1800/- and Rs1900

The rate of subscription to the erstwhile Group-'D' employees placed in PB-1 with grade pay of Rs. 1800 and classified as Group 'C' and their subscription is at Rs. 30 per month w.e.f. January 2011 onwards vide GOI, Ministry of Finance, Department of Expenditure OM No. 7(1)/EV/2008 dated 10.09.2010.

During the test check of PBR for the audit period, it has been noticed that the UTGEIS subscription for Group 'D' employees placed in PB-1 has not been deducted at the enhanced rate of Rs. 30/-. The details are given below:-

11/1/2017

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S.No.	Name & Designation	Grade Pay and period (Rs.)	Amount deducted (Rs.)	Amount to be deducted (Rs.)	Amount short recovered (Rs.)
1 ✓	Sh. Partap Singh Khalasi S/o Sh. Bharat Singh	1800 w.e.f. 01/11 to 31/12/2016	15x72=1080	30x72=2160	1080 Settled & recovery made
2	Sh. Chander Bahadur Khalasi	1800 w.e.f. 01/11 to 31/12/2016	15x72=1080	30x72=2160	1080 Not settled
3	Ravi Dutt Khalasi	1800 w.e.f. 01/11 to 31/12/2016	15x72=1080	30x72=2160	1080 Not settled
4 ✓	Narain Singh Khalasi	1800 w.e.f. 01/2011 to 31/12/16	15x72=1080	30x72=2160	1080 Settled & recovery made
5 ✓	Sh. Jai Parkash Khalasi	1800/- w.e.f. 01/11 to 31/12/2016	15x72=1080	30x72=2160	1080/- Settled & recovery made
6	Sh. Inder Singh Khalasi	1800/- w.e.f. 01/11 to 31/12/2016	15x72=1080	30x72=2160	1080/- Not settled
7 ✓	Sh. Ramesh Chand Khalasi	1800/- w.e.f. 01/11 to 31/12/2016	15x72=1080	30x72=2160	1080/- Settled & recovery made
8 ✓	Sh. Dilbagh Singh Khalasi	1800/- w.e. 01/11 to 31/12/2016	15x72=1080	30x72=2160	1080/- Settled & recovery made
9	Sh. Ram Kumar Khalasi	1800/- w.e.f. 01/11 to 31/12/2016	15x72=1080	30x72=2160	1080/- Not settled
10 ✓	Sh. Sadhu Ram Khalasi	1900/- w.e.f. 01/11 to	15x72=1080	30x72=2160	1080/- Settled & recovery made

All are settled except sr. no. 2, 3, 6, 9, 11 ✓

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April 2017

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		31/12/2016				
11	Sh. Daya Nand Khalasi (T)	1900/- w.e.f. 01/11 to 31/12/2016	15x72=1080	30x72=2160	1080/-	Not settled
12	Sh. Dharam Vir Singh Khalasi	1800/- w.e.f. 01/11 to 31/12/2016	15x72=1080	30x72=2160	1080/-	Settled & Recovery made
		Total	Rs.12960/-	Rs.25920/-	Rs.12960/-	5400 (Recovery made)

This is Party's Settlement of 11/12/16

The aforesaid short recovery of subscription towards UTGEIS amounting to Rs.12960/- may be made from the concerned employees and compliance may be shown to audit.

Para No. 9 (Audit Memo No. 22 dated : 12.01.2017)

Sub: Short deduction of subscription towards DGEHS amounting to me Rs. 19050/-
On scrutiny of Pay Bill Registers, it is revealed that short recovery of subscription of DGEHS has been made in respect of following employees after grant of MACP to work charged staff :-

Sr. No.	Name of the Employee	Grade Pay & Period	Amount due (Rs.)	Amount recovered (Rs.)	Amount of short recovery (Rs.)
1	Sh. Mehar Chand Pump operator (R)	G.P.4200/- w.e.f 1/16 to 12/16	225x12	125x12	100x12=1200 Not settled
2	Sh. Nandan Singh Pump Operator (T)	G.P.4200/- w.e.f. 4/15 to 12/16	225x21	125x21	100x21=2100 Not settled
3	Sh. Jai Parkash, Khalasi	G.P.1800/- w.e.f 07/15 to 12/16	125x18	50x18	75x18=1350 Recovery made
4	Sh. Inder Singh, Khalasi (R)	G.P.1800/- w.e.f 05/15 to 12/16	125x20	50x20	75x20=1500 Not settled
5	Sh. Ramesh Chand, Khalasi	G.P.1800/- w.e.f 05/15 to 12/16	125x20	50x20	75x20=1500 Recovery made
6	Sh. Dilbagh Singh, Khalasi	G.P.1800/- w.e.f 05/15 to 12/16	125x20	50x20	75x20=1500 Recovery made
7	Sh. Ram Kumar, Khalasi (T)	G.P.1800/- w.e.f 05/15 to 12/16	125x20	50x20	75x20=1500 Not settled

All are settled except Sr. no, 1, 2, 4, 7 & 9
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22-23

Awi Khand

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8	Sh. Sadhu Ram, Khalasi	G.P.1900/- w.e.f 03/13 to 12/16	125x46	50x46	75x46=3450 Recovery made
9	Sh. Daya Nand, Khalasi	G.P.1900/- w.e.f 3/13 to 12/16	125x46	50x46	75x46=3450 Not detected
10	Sh. Dharam Singh, Khalasi	Vir G.P.1800/- w.e.f 05/15 to 12/16	125x20	50x20	75x20=1500 Recovery made
				Total	Rs. 19050/-

The aforesaid short recovery of subscription towards DGEHS amounting to Rs. 19050/- may be made from the concerned employees and compliance may be shown to audit.

(-) 9300 (Recovery)

PARA NO. 10:-

Sub:- Non Production of Records.

(2007-08)

- (1) Hiring of Vehicle
- (2) Livery Account
- (3) Contractor Ledger
- (4) Permanent Advance Register
- (5) Conveyance/movement register
- (6) Attendance Register
- (7) LTC Register
- (8) Performance Guarantee Register (Sub division 1521, 1522, 1523)
- (9) Quotation opening Register (Sub Division 1522, 1523)
- (10) Dismantle Register (Sub Division 1522, 1523, 1524)
- (11) MAS Register (Sub Division 1523)
- (12) Spouse information
- (13) Agreement Register Sub divi 1521, 1522)
- (14) Medical reimbursement Register

(2009-10)

- (15) GAR-6 stock register
- (16) property Register.
- (17) Dead Stock Register
- (18) Condemnation file/records
- (19) Long term advance Register
- (20) Spouse information
- (21) Postal stamp record
- (22) Log Book
- (2010-16)**
- (23) verification of remittance
- (24) contractor ledger
- (25) Stock Register(Consumable & non consumable)

Personnel

This para is to be settled this month

Remaining Amt. = 29750

Seen Anil Mehta DA - 23

Seen Anil Mehta DA - 23

Seen Anil Mehta DA - 23

Anil Mehta

(A.K. BHATT)
I.A.O., Audit Party No. XXIII

(A)

PART-II

CURRENT AUDIT REPORT (201-2019)

Para No. 1:- Huge outstanding balance of Rs. 18.99 Crore under Cash Settlement Suspense Accounts. (Ref. Audit Memo No. 9, Dated: 15.05.2019)

According to provision contained in Appendix 7 of CPWD Code, all outward and inward claims are required to be settled within 10 days from the date of receipt of the claims in the division and no balance should normally remain outstanding under this head at the end of the financial year.

A watch is to keep over the outstanding and steps should be taken for their settlement before 31st March. The register should be properly maintained, there should be no inward claims outstanding more than 10 days without any sufficient reason and prompt action should be taken by the office to send the outward claims. The register should be reviewed by divisional officer monthly. Scrutiny of records revealed that an amount of Rs. **18.99 crore** under Cash Settlement Suspense Accounts was outstanding as on 31st March 2019.

The matter should be taken up with the Police Authorities for release of the funds. Vigorous efforts should be made for the settlement of this account under intimation to audit.

Para No. 2A:- Non Revision of A/A & E/S (Ref. Memo.No. 11A dated 16.05.2019)

Section 2.3.5 of CPWD works manual stipulates that excess up to 10% of the amount of the administrative approval may be authorized by officers of the CPWD up to their respective powers In case it exceeds this limit a revised administrative approval must be obtained from the competent authority.

Test check of the record revealed that the gross bill of these works exceeded the Administrative approval and expenditure sanction by more than 10%.

Agreement No. & Year	Name of contractor	Name of work	Amount of A/A and E/S sanction (Rs.)	Amount of A/A and E/S sanction plus 10% (Rs.)	Total expdr. Of the Bill (Rs.)	Amount by which A/A and E/S sanction exceeded (Rs.)
16/EE/18-19	Pawar Engg. Works	Construction of new DC/DM (SW) office at Dwarka, Sector-10, New Delhi (SH: Providing EI & Fans and other Misc. works	1947467	(1947467+194747) =2142214	2203075	60861

Planning Branch of this Division is directed to revise the A/A and E/s for the above cited works from the competent Authority under intimation to Audit.

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Para No. 2B:- Non Revision of Technical Sanction (Ref. Memo.No. 11B dated 16.05.2019)

Section 2.3.5 of CPWD works manual stipulates that excess up to 10% of the amount of the administrative approval may be authorized by officers of the CPWD up to their respective powers In case it exceeds this limit a revised technical sanction must be obtained from the competent authority.

Test check of the record revealed that the gross bill of these works exceeded the Technical sanction by more than 10%.

Agreement No. & Year	Name of contractor	Name of work	Amount of Technical sanction (Rs.)	Amount of Technical sanction plus 10% (Rs.)	Total expdr. Of the Bill (Rs.)	Amount by which Technical sanction exceeded (Rs.)
26/EE/16-17	Shree Jee Electrical and Mechanical Works	Proving Air conditioning system in MP Hall Computer Room, Library & 2 Nos. Smart Classrooms at DIET, R.K. Puram, Sector-7, New Delhi	970570	(970570+97057) =1067627	1093246	25619
37/EE/16-17	Krishna Electrical Works	SITC of RO and Water Cooler for new School Building at Vasant Vihar Sarvodaya Vidyalaya, New Delhi	661213	(661213+66121) =727334	782988	55654

Planning Branch of this Division is directed to revise the Technical sanction for the above cited works from the competent Authority under intimation to Audit.

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Para No.3 : Delayed in completion of work (Ref. Audit Memo No. 13 dated 17.05.2019)

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

S. No.	Agreement No.	Name of Work	Agency	DOS	DOC	Tender Cost	Delay (Approx.) Till date (17/5/19)
1	18/EE(E)/EMD SW/2016-17	Maintenance of street lights, High Masts & Pumps on Delhi PWD Roads under AE(E) M-1522, Najafgarh, New Delhi.(SH: Repairing of 08 to 20 Mtr. High Mast situated in various location of Najafgarh Area.	M/s Shaka Electricals	02-06-2016	01-08-2016	789250	2 Years & 289 Days
2	32/EE(E)/EMD SW/2016-17	Maintenance of street lights, High Masts, Subway, Underdeck & FOB lights on Delhi PWD Roads under Zone M-1 dg. 2016-17 (SH: Providing Poles & Fittings in place of missing at Ridge Road and Ring Road).	M/s Shaka Electricals	05-07-2016	04-10-2016	1316040	2 Years & 224 Days
3	44/EE(E)/EMD SW/2016-17	C/o 2 Nos. SPS residential accommodation, staircase and toilets at Fire Station Sec.-6, Dwarka, New Delhi (SH: Providing EI & Fans other misc works).	M/s V.K. Electricals	24-08-2016	23-11-2016	299900	2 Years & 175 Days

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4	55/EE(E)/EMD SW/2016-17	MOEI & Fans, street light, compound light, Security light i/c RMO Sub- Station, DG sets, Pump sets at PTC, PTS-I & PTS-II, Jharoda Kalan, New Delhi. (SH : Routine Maintenance of Cummins make 160 KVA, 380 KVA & 2 Nos. 250 KVA DG sets.).	M/s Cummins Sales & Service Pvt. Ltd	26-09-2016	25-09- 2017	526815	1 year & 234 Days
5	84/EE(E)/EMD SW/2016-17	MOEI & Fans i/c compound light street light and RMO Pump sets at various PWD office VREC centres employment exchanges SDM office under AE(E), SD-III. (SH: Replacement of defective wiring, fittings, fans etc.).	M/s Shaka Electricals	27-12-2016	26-01- 2017	318990	2 Years 111 Days
6	102/EE(E)/EMD SW/2016-17	SITC of AV equipments, Video conferencing & EPABX for Conference Hall at DCHFC PDC Sharma Sahkar Bhawan at Sector- 20, Dwarka, New Delhi. (SH : SITC of Video Conference and LED TV's).	M/s Tracom Enterprises	22-02-2017	21-04- 2017	801000	2 Years 276 Days

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7	01/EE(E)/EMD SW/2017-18	Providing Sump, pumping station and connected pipe lines for pumping drainage/water from Mitraon to Rawta Morh along Najafgarh Dhansa Road. (SH : Providing Pump, DG sets & Internal EI works)	M/s Krishna Electrical works	17-04-2017	16-08-2017	7941263	1 Year & 274 Days
8	60/EE(E)/EMD SW/2017-18	Routine maintenance and operation of EI & Fans, Pumps, FF & FA, DG set etc. at DCHFC PDC Sharma Sahkar Bhawan at Sector-20, Dwarka, New Delhi.	M/s Ramesh Electric works	23-11-2017	22-11-2018	1332000	176 Days
9	66/EE(E)/EMD SW/2017-18	RMO sub-station, DG sets, pump sets & other electrical and mechanical services installed at BTC building and Printing technology, Pusa New Delhi. 2) RMO sub-station, pump sets & other electrical and mechanical services installed at Residential & Non Residential Building, ITI Campus, Pusa New Delhi.(3) RMO DG sets and sub-station equipment installed at Pusa	M/s Royal Electrical co.	30-11-2017	29-11-2018	2381976	169 Days

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		Polytechnic, Pusa New Delhi. (4) RMO EI & Fans, compound light i/c electrical and mechanical service installed at employment exchange building Pusa complex, New Delhi. (SH: Operation of DG sets, Sub-Station and service for electrical work of internal & external wiring, fittings complete etc.).					
10	77/EE(E)/EMD SW/2017-18	Renovation and repairing of 104 Nos. T-II Flats of Police Colony near Dwarka Metro Station at Sector-16A, Dwarka, New Delhi. (SH: Providing EI and Fans.).	M/s R.S. Electrical Co.	28-12-2017	27-4-2018	3544230	1 Year 21 Days
11	84/EE(E)/EMD SW/2017-18	Renovation and repairing of 168 Nos. T-II Flats of Police Colony Opposite CRPF School at Sector-16-B, Dwarka, New Delhi. (SH: Providing EI & Fans)	M/s R.S. Electric Co.	04-01-2018	03-05-2018	5452470	1 Year & 15 Days
12	91/EE(E)/EMD SW/2017-18	Providing High mast Pole and sports flood light at Hockey ground at Ghummanhera Delhi. (SH: SITC	M/s Budhiraja Electricals	19-02-2018	18-06-2018	6846680	339 Days

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		of Sub-Station)					
13	96/EE(E)/EMD SW/2017-18	Providing Poles from Kakrola to Sai Baba Mandir, Najafgarh New Delhi	M/s Goel Electric Works	12-03-2018	11-07- 2018	3936580	310 Days
14	103/EE(E)/EMD SW/2017-18	Maintenance of street light, High Mast, Subway, underdeck & FOB lights on Delhi PWD Road under PWD South Zone. (SH: Cable laying, providing new feeder pillar for High mast at Subroto Park, Outer Ring Road).	M/s Bhardwaj Enterprises	31-03-2018	30-04- 2018	377500	1 Year & 17 Days
15	06/EE(E)/EMD SW/2018-19	Providing EI & fans, PA system, Projector, Stage lighting, Stage Curtain & Air Coolers in SKV, JJ Camp, Naraina New Delhi now new name of School SKV-I, F- Block, Budh Nagar, Inderpuri, New Delhi. (SH: Pdg. & Fixing PA system & Projector).	M/s Shraddha Electricals	01-05-2018	31-05- 2018	569070	351 Days
16	20/EE(E)/EMD SW/2018-19	C/o DTC Bus Terminal cum Depot at Sector-8, Dwarka, New Delhi. (SH : SITC of Electric Sub- Station)	M/s Krishna Electrical Works	11-07-2018	07-11- 2018	1256100	191 Days

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17	25/EE(E)/EMD SW/2018-19	Renovation of barracks (1,2,4 & 8) Mess & replacement of street lights fittings at PTC, PTS-I & II, Jharoda Kalan, New Delhi.	M/s G.S. Enterprises	14-07-2018	11-10-2018	3010702	218 Days
18	28/EE(E)/EMD SW/2018-19	Renovation of barracks (6 and 7), Mess, toilet & staircase in Barrack No. 5 at PTC Jharoda Kalan, New Delhi.	M/s V.K. Electricals	19-07-2018	16-09-2018	2362000	243 Days
19	35/EE(E)/EMD SW/2018-19	Construction of FOB at Nelson Mandela Road, New Delhi. (SH : SITC of Lifts).	M/s Johnson Lifts Pvt. Ltd	08-08-2018	05-12-2018	6454000	163 Days
20	37/EE(E)/EMD SW/2018-19	Providing Sump, pumping station and connected pipe lines for pumping drainage/water from Mitraon to Rawta Morh along Najafgarh Dhansa Road. (SH : Providing CSS type Sub-Station equipments)	M/s Avon Electricals	05-08-2018	02-11-2018	2450050	196 Days
21	51/EE(E)/EMD SW/2018-19	MOEI & Fans, street light, compound light, security light i/c RMO Sub-Station, DG set, Pump sets at PTC, PTS-I & II, Jharoda Kalan,	Cummins Sales & Services	18-08-2018	16-09-2018	384779	243 Days

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		New Delhi. (SH : Replacement of defective parts of DG set in PTC & PTS Jharoda Kalan)					
22	58/EE(E)/EMD SW/2018-19	Erection of Sheds at Main Gate of PTC Jharoda Kalan, New Delhi. (SH : Providing EI, Fans & Fittings).	M/s V.K. Electricals	06-10-2018	04-11-2018	379900	194 Days
23	59/EE(E)/EMD SW/2018-19	Creation of 12 Nos. Machaan Post at PTC & PTS Jharoda Kalan, New Delhi (SH : Supplying and fixing of cable, LED fittings & electrical accessories).	M/s Bhardwaj Enterprises	13-10-2018	12-12-2018	1618400	155 Days
24	67/EE(E)/EMD SW/2018-19	RMO E & M services at District Court, Sector-10, Dwarka, New Delhi. (SH: Supply & replacement of existing damaged Fire Fighting headers & Pipe and various Fire Fighting accessories)	M/s M I Enterprises	12-11-2018	11-12-2018	875694	156 Days

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25	70/EE(E)/EMD SW/2018-19	EOR to EI & Fans at Staff Quarter No. D-II/85, D- II/89 & D-II/93, ITI Pusa Residential Campus, New Delhi-12.	M/s Graviton	15-11-2018	14-12- 2018	729713	154 Days
Total Rs.						55955102	

From the above it is evident that the 25 works having tendered cost of Rs. 5,59,55,102/- were not completed till date. Executive Engineer being HOO is directed to complete the work at the earliest under intimation to Audit.

Para No. 4:- Non levy of compensation in delayed work Rs. 55,95,510 /-

(Ref. Audit Memo No.15 dated 20.05.2019)

As per Clause 2 of the General conditions of contract, if contractor fails to maintain the required progress of work the department should levy a penalty @1.5% per month on delay to be computed on per day basis subject to 1 0% of the tendered value of the work.

Section 29.7 of CPWD works Manual stipulates that whenever any hindrance whether on part of department or on part of contractor comes to the notice of the Assistant Engineer, he should at once make a note of such hindrance in the register kept at site and immediately make a report to the Executive Engineer within a week. Further, Executive Engineer shall review the Hindrance Register at least once in a month. Each hindrance should be entered in the Hindrance Register which should be authenticated by the Executive Engineer and contractor. It is also mentioned in the manual that review of hindrance register shall be compulsory in division office by EE and AAO at the time of payment of each Running Account Bill and final bill and certificate shall be recorded that all up to date hindrances on part of department and contractor have been recorded in the hindrance register.

Test check of the record revealed that the following works were already delayed but not completed till date. In these cases no penalty under clause 2 were levied:-

Sr. No.	Agreement No.	Name of the Contractor	Name of Work	DOS	DOC	Tender Cost	Amount of compensation not levied (10% of TA) (Rs.)
1	18/2016-17	M/s Shaka Electricals	Maintenance of street lights, High Masts & Pumps on Delhi PWD Roads under AE(E) M-1522, Najafgarh, New Delhi. (SH: Repairing of 08 to 20 Mtr. High Mast situated in various location of Najafgarh Area.	02-06-2016	01-08-2016	789250	78925

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2	32/2016-17	M/s Shaka Electricals	Maintenance of street lights, High Masts, Subway, Underdeck & FOB lights on Delhi PWD Roads under Zone M-1 dg. 2016-17 (SH: Providing Poles & Fittings in place of missing at Ridge Road and Ring Road).	05-07-2016	04-10-2016	1316040	131604
3	44/2016-17	M/s V.K. Electricals	C/o 2 Nos. SPS residential accommodation, staircase and toilets at Fire Station Sec.-6, Dwarka, New Delhi (SH : Providing EI & Fans other misc works).	24-08-2016	23-11-2016	299900	29990
4	55/2016-17	M/s Cummins Sales & Service Pvt. Ltd	MOEI & Fans, street light, compound light, Security light i/c RMO Sub-Station, DG sets, Pump sets at PTC, PTS-I & PTS-II, Jharoda Kalan, New Delhi. (SH : Routine Maintenance of Cummins make 160 KVA, 380 KVA & 2 Nos. 250 KVA DG sets.).	26-09-2016	25-09-2017	526815	52682
5	84/2016-17	M/s Shaka Electricals	MOEI & Fans i/c compound light street light and RMO Pump sets at various PWD office VREC centres employment exchanges SDM office under AE(E), SD-III. (SH: Replacement of defective wiring, fittings, fans etc.).	27-12-2016	26-01-2017	318990	31899
6	102/2016-17	M/s Tracom Enterprises	SITC of AV equipments, Video conferencing & EPABX for Conference Hall at DCHFC PDC Sharma Sahkar Bhawan at Sector-20, Dwarka, New Delhi. (SH : SITC of Video Conference and LED TV's).	22-02-2017	21-04-2017	801000	80100
7	01/2017-18	M/s Krishna Electrical works	Providing Sump, pumping station and connected pipe lines for pumping drainage/water from Mitraon to Rawta Morh along Najafgarh Dhansa Road. (SH : Providing Pump, DG sets & Internal EI works)	17-04-2017	16-08-2017	7941263	794126
8	60/2017-18	M/s Ramesh Electric works	Routine maintenance and operation of EI & Fans, Pumps, FF & FA, DG set etc. at DCHFC PDC Sharma Sahkar Bhawan at Sector-20, Dwarka, New Delhi.	23-11-2017	22-11-2018	1332000	133200

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9	66/2017-18	M/s Royal Electrical co.	RMO sub-station, DG sets, pump sets & other electrical and mechanical services installed at BTC building and Printing technology, Pusa New Delhi. 2) RMO sub-station, pump sets & other electrical and mechanical services installed at Residential & Non Residential Building, ITI Campus, Pusa New Delhi.(3) RMO DG sets and sub-station equipment installed at Pusa Polytechnic, Pusa New Delhi. (4) RMO EI & Fans, compound light i/c electrical and mechanical service installed at employment exchange building Pusa complex, New Delhi. (SH: Operation of DG sets, Sub-Station and service for electrical work of internal & external wiring, fittings complete etc.).	30-11-2017	29-11-2018	2381976	238198
10	77/2017-18	M/s R.S. Electrical Co.	Renovation and repairing of 104 Nos. T-II Flats of Police Colony near Dwarka Metro Station at Sector-16A, Dwarka, New Delhi. (SH : Providing EI and Fans.).	28-12-2017	27-04-2018	3544230	354423
11	84/2017-18	M/s R.S. Electric Co.	Renovation and repairing of 168 Nos. T-II Flats of Police Colony Opposite CRPF School at Sector-16-B, Dwarka, New Delhi. (SH: Providing EI & Fans)	04-01-2018	03-05-2018	5452470	545247
12	91/2017-18	M/s Budhiraja Electricals	Providing High mast Pole and sports flood light at Hockey ground at Ghummanhera Delhi. (SH : SITC of Sub-Station)	19-02-2018	18-06-2018	6846680	684668
13	96/2017-18	M/s Goel Electric Works	Providing Poles from Kakrola to Sai Baba Mandir, Najafgarh New Delhi	12-03-2018	11-07-2018	3936580	393658
14	103/2017-18	M/s Bhardwaj Enterprises	Maintenance of street light, High Mast, Subway, underdeck & FOB lights on Delhi PWD Road under PWD South Zone. (SH: Cable laying, providing new feeder pillar for High mast at Subroto Park, Outer Ring	31-03-2018	30-04-2018	377500	37750

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			Road).				
15	06/2018-19	M/s Shradha Electricals	Providing EI & fans, PA system, Projector, Stage lighting, Stage Curtain & Air Coolers in SKV, JJ Camp, Naraina New Delhi now new name of School SKV-I, F-Block, Budh Nagar, Inderpuri, New Delhi. (SH: Pdg. & Fixing PA system & Projector).	01-05-2018	31-05-2018	569070	56907
16	20/2018-19	M/s Krishna Electrical Works	C/o DTC Bus Terminal cum Depot at Sector-8, Dwarka, New Delhi. (SH : SITC of Electric Sub-Station)	11-07-2018	07-11-2018	1256100	125610
17	25/2018-19	M/s G.S. Enterprises	Renovation of barracks (1,2,4 & 8) Mess & replacement of street lights fittings at PTC, PTS-I & II, Jharoda Kalan, New Delhi.	14-07-2018	11-10-2018	3010702	301070
18	28/2018-19	M/s V.K. Electricals	Renovation of barracks (6 and 7), Mess, toilet & staircase in Barrack No. 5 at PTC Jharoda Kalan, New Delhi.	19-07-2018	16-09-2018	2362000	236200
19	35/2018-19	M/s Johnson Lifts Pvt. Ltd	Construction of FOB at Nelson Mandela Road, New Delhi. (SH : SITC of Lifts).	08-08-2018	05-12-2018	6454000	645400
20	37/2018-19	M/s Avon Electricals	Providing Sump, pumping station and connected pipe lines for pumping drainage/water from Mitraon to Rawta Morh along Najafgarh Dhansa Road. (SH : Providing CSS type Sub-Station equipments)	05-08-2018	02-11-2018	2450050	245005
21	51/2018-19	Cummins Sales & Services	MOEI & Fans, street light, compound light, security light i/c RMO Sub-Station, DG set, Pump sets at PTC, PTS-I & II, Jharoda Kalan, New Delhi. (SH : Replacement of defective parts of DG set in PTC & PTS Jharoda Kalan)	18-08-2018	16-09-2018	384779	38478
22	58/2018-19	M/s V.K. Electricals	Erection of Sheds at Main Gate of PTC Jharoda Kalan, New Delhi. (SH : Providing EI, Fans & Fittings).	06-10-2018	04-11-2018	379900	37990
23	59/2018-19	M/s Bhardwaj Enterprises	Creation of 12 Nos. Machaan Post at PTC & PTS Jharoda Kalan, New Delhi (SH : Supplying and	13-10-2018	12-122018	1618400	161840

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			fixing of cable, LED fittings & electrical accessories).				
24	67/2018-19	M/s MI Enterprises	RMO E & M services at District Court, Sector-10, Dwarka, New Delhi. (SH: Supply & replacement of existing damaged Fire Fighting headers & Pipe and various Fire Fighting accessories)	12-11-2018	11-12-2018	875694	87569
25	70/2018-19	M/s Graviton	EOR to EI & Fans at Staff Quarter No. D-II/85, D-II/89 & D-II/93, ITI Pusa Residential Campus, New Delhi-12.	15-11-2018	14-12-2018	729713	72971
					Total Rs.	55955102	5595510

Divisional Engineer is directed to review these cases at his own level and impose the penalty on the above contractors those who have not completed the work in due time under clause 2 of General conditions of the contract and compliance shown to Audit.

Para No. 5:- Non Production of Records.

The under mentioned records have not been produced to Audit and hence these Records may be produced to next audit:-

2007-08

- (1) Hiring of vehicle
- (2) Livery Account
- (3) Contractor Ledger
- (4) Permanent Advance Register
- (5) Conveyance/movement register
- (6) Attendance Register

2009-10

- (7) GAR-6 stock register
- (8) Property Register
- (9) Dead Stock Register
- (10) Condemnation file/records

Anil Bhatt
(A.K. BHATT)
I.A.O, Audit Party No. XXIII

PART-III

TAN- 1: - Public Works (Suspense) Deposit. (Audit Memo No. 10 dated: 15.05.2019)

During the test audit of Monthly Accounts of EE (E) PWD EMD South West, Andrews Ganj, New Delhi-110049 for audit period 2016-2017 to 2018-19, it has been observed that a heavy outstanding/unclaimed/unadjusted balances is still lying in 8443-part-II/III/IV/V as on 31/03/2019, as per the detail 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)	9225361	448459	9673820	1013996	8659824
Civil Deposits Public Works Deposits (Part-III)	111156589	3620326	114776915	3709847	111067068
Civil Deposits Unclaimed Deposits in the General Provident Fund (Part-IV)	-15414	0	-15414	0	-15414
Civil Deposits Other Deposits (Part-V)	13655054	289183	13944237	634593	13309644
Total	134021590	4357968	138379558	5358436	133021122

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 from the contractor. Heavy accumulation of **Rs. 8659824/- 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 **Rs. 111067068/- (civil Deposits Public works)** is under Part-III was due to non-execution of works against deposits. If these works are not be executed, the deposit should be immediately be 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 **Rs. 13309644/-** has accumulated due to withheld 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.

Division may work out the details of deposits of more than 3 years and credit in Government Revenue account under intimation to audit.

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TAN- 2: - Award of Work without call of Tender (Work Order)
(Ref. Audit Memo. No.17 dated 22.05.2019)

- The procedure for award of work without call of tender is :
- (i) 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.
 - (ii) The precise reasons should be recorded by the Divisional Officer before dispensing with call of tenders for works costing more than Rs.50,000/-.
 - (iii) The work awarded after called for quotations shall be construed to have been awarded without call of tenders.
 - (iv) Normally, unless situation warrants otherwise, work orders shall be placed only after competitive call of quotations with publicity through web and notice board.

While checking the Work Order Register for the financial year 2016-17 and 2017-18, it has been observed that following work orders are given without Notice Inviting Quotations / publicity through Web which is against the Rule 14.1 of CPWD Works Manual 2014. The details of these work orders are as under:

2016-17		Amount (Rs.)
S.No.	Name of Work	
1.	MOEI & Fams and RMO pumping set installed at vrs. School under AE(E) M-1521 during the year 2016-17. (SH: MOEI & Fans, security lights at government schools under Sub Division R.K. Puram, New Delhi)	210287.00
2.	RMO of E & M services at District Court Sector-10, Dwarka, New Delhi. (SH: Operation of 4x400 TR Central AC Plant and routine and comprehensive maintenance of low side of central AC plant, ventilation system, main electrical panel and allied accessories)	180000.00
2017-18		
1.	RMO E&M services at Integrated Institute of Technology at Sector-9, Dwarka, New Delhi (SH: Operation & routine maintenance of E&M Services)	147200.00
2.	RMO E&M services at Bhaskaracharya College of Applied Science at Dwarka, New Delhi	129200.00

In view of above, in future the web publicity be given to award the work order in favour of the contractor as per Rule 14.1 of CPWD Manual, 2014.

TAN. 3: - Shortcomings in Pay Bill Register.
(Ref. Audit Memo No. 18 dated 23.05.2019)

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

1. **Page counting certificate was not recorded** - Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded.

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2. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, DOI and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, details of loan/advances/refunds, etc were not recorded in the PBRs, which is incorrect.
 3. **Incomplete particulars of advances** – Details of loan/advances/refunds, etc not recorded in the PBR.
 4. **Cutting & Overwriting** – Numerous cutting and overwriting noticed in the PBRs. were not attested by the competent authority.
 5. It has been observed that the Abstract of Pay Bills has not been prepared.
 6. Monthly entries of Pay and Allowances entered in the PBRs have not been signed by the DDO.


The above irregularities may be removed and compliance be shown to the next audit.

TAN. 4: - Review of Measurement Books (Ref. Audit Memo No.19 dated 23.05.2019)

As per the para 7.13 of CPWD works Manual, Measurement Books (MBs) are required to be reviewed by Divisional Accountant (DA) under the supervision of Executive Engineer. The Assistant Engineers are required to submit the Measurement books in use in the sub Division to the Divisional Office from time to time so that at least once a year the entries recorded in each of the books are subjected to a percentage check. The Divisional Officer should ensure that this annual review is conducted regularly and positively every year. And remarks if any should be recorded and communicated to the Assistant Engineers concerned.

Test Check of the Measurement Books Register revealed that Measurement Books were neither reviewed by the Divisional Accountant nor the Assistant Engineers submitted the Measurement Books in the Divisional Office. Thus the provision of Manual in respect of review of Measurement Books was not adhered which indicates that there is no monitoring at the division level to check the receipt and issuance of measurement books to sub division.

The above irregularities may be removed and compliance be shown to the next audit.


(A.K. BHATT)
I.A.O, Audit Party No. XXIII