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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 Executive Engineer (South East) Bldg., M-421 (old M-121), Near IIT Flyover, Police Colony, Outer Ring Road, Hauz Khas, New Delhi-110016 for the period 2018-19 to 2019-20

Introduction

The accounts of office of the Office of **Executive Engineer (South East) Bldg., M-421(old M-121), Near IIT Flyover, Police Colony, Outer Ring Road, Hauz Khas, New Delhi-110016** for the period 2018-19 to 2019-20 were test audited by the Audit Party No-XXIII during the period 02.06.2020 to 15.06.2020 (10 working days) Comprising of Shri A.K. Bhatt, (I.A.O), Shri S.K. Shrivastava (AAO) and Sh. Inder Singh (Sr. Asstt.).

Aims and Objectives

The Division falls under the jurisdiction of Chief Engineer, South Zone, M.S.O. Building, I.P. Estate, New Delhi and Superintending Engineer, Circle South-East, Sukhdev Vihar, New Delhi and the Division is headed by the Executive Engineer, South East (Building), M-Division, I.I.T. Gate, Hauz Khas New Delhi-110016, who is functioning as DDO. There are five Sub-Divisions under the jurisdiction of Executive Engineer, South East (Building), M-Division. Road-1, PWD. The Division is entrusted with the execution, maintenance and up keeping of building maintenance work in Government of NCT Road of South East (Building), M-Division.

Detail of HOO/DDO/Cashier during 2018-19 to 2019-20

HOO/DDO

S.No.	Name and Designation	Period of stay in Division as on date
1.	Sh. Hari Om Mogra, EE(C)	13.10.2017 to till date

DIVISIONAL ACCOUNTANT

S.No.	Name and Designation	Period of stay in Division as of date
1.	Sh. P. Sahadev, A.A.O. as additional charge	01.04.2018 to till date

Amr Singh

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CASHIER

S.No.	Name and Designation	Period of stay in Division as of date
1.	Sh. Dinesh Singh, LDC	01.04.2014 to 04.01.2020
2.	Sh. Prabhu Dayal, UDC	05.01.2020 to till date

Budget Allotment and Expenditure during 2018-19 to 2019-20 (Rs. in Lakh)

PLAN

FINANCIAL YEAR	BUDGET	EXPENDITURE	BALANCE
2018-19	1919	1359	560
2019-20	2193	1093	1100

NON PLAN

FINANCIAL YEAR	BUDGET	EXPENDITURE	BALANCE
2018-19	1326	895	431
2019-20	1026	815	211

Sanctioned strength as on 31.03.2020

S.No.	NAME OF POST	SANCTIONED	FILLED	VACANT
1	GROUP A	1	1	-
2	GROUP B	7	5	2
3	GROUP C	30	20	10
4	WORK CHARGED STAFF	77	32	45
	TOTAL	115	58	57

Statutory Audit

As informed by the Executive Engineer (South East) Bldg., M-421, Near IIT Flyover, Police Colony, Outer Ring Road, Hauz Khas, New Delhi-110016, the AGCR Audit of this office has been conducted by the AGCR upto financial year 2013-14.

Arun Kumar

Maintenance of Records

The maintenance of records of office of the **Executive Engineer (South East) Bldg., M-421, Near IIT Flyover, Police Colony, Outer Ring Road, Hauz Khas, New Delhi-110016** for the period 2018-19 to 2019-20 was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

Old Internal Audit Report

There were 11 Paras outstanding. Out of these 11 paras, 01 para is partly settled and 01 para is taken as fresh in this Audit.

S.N.	Year	Total para	Para Settled	Para no. Settled	Outstanding Paras
1.	2007-2009	4	NIL	-	4
2.	2009-2015	2	NIL	-	2
3.	2015-18	5	1 (partly settled) 1(taken as fresh)	5	4
	Total	11	1		10

The details of old recoveries are as under:

S. No.	Year	Para No	Brief of the Para's	Total amount	Amount recovered	Balance
1.	2009-15	1	Recoveries on account of License Fee & Water Charges w.e.f. 01.07.10 & 01.07.13 per Central Govt.	93,322/-	Nil	93,322/-
2.	2015-18	2	Short deduction of UTGEIS subscription amounting to Rs. 8985/- from Group 'D' employees	8,985/-	3,390/-	5,595/-
			TOTAL	1,02,307/-	3,390/-	98,917/-

Current Audit Report

During the course of current audit, 21 audit memos were issued. Out of these, 10 were record memos and remaining 11 were observations memos highlighting various irregularities. No memo is settled on the spot. Therefore, all the 11 memos, converted into 10 Para (09 Para + 01 NPR) and 2 TAN.

Memo No.	Para No.	Brief of the para	Outstanding Para	Outstanding Tan
11	1	Public Works (Suspense) Deposit	1	
13	2	Delay in completion of work	1	
14	3	Non levy of compensation in delayed work Rs. 78,87,693 /-	1	
15	4	Provision of Contingency and its Utilization during the period 2018-19 to 2019-2020.	1	
16	5	Irregular payment of Transport Allowance amounting to Rs.8,064/-	1	
17	6	Execution of work with abnormally low rate	1	
18	7	Unrealistic Estimates	1	
19	8	Irregularity in Hiring of Vehicle under Work Head (Work Contingency)	1	
20	9	Wasteful expenditure worth Rs.4,81,383/- due to foreclosure of works,	1	
21	10	Non Production of Record	1	
	TAN No.			
12	1	Huge outstanding balance of Rs. 3.85 Crore under Cash Settlement Suspense Accounts		1
21	2	Non-maintenance of register of Bills		1
		Total	10	2

Pr. Bhatt

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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 (Rs.)	Amount recovered (Rs.)	Balance Amount (Rs.)
1	16	5	Irregular payment of Transport Allowance amounting to Rs.8,064/-	8,064/-	Nil	8,064/-
			TOTAL	8,064/-	Nil	8,064/-

The internal audit report has been prepared on the basis of information/records furnished and made available by the Executive Engineer (South East) Bldg., M-421 (old M-121), Near IIT Flyover, Police Colony, Outer Ring Road, Hauz Khas, New Delhi-110016. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Auditee.

A.K. Bhatt

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



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List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department :Public Works (PWD)							
Sub department:(M-121) PWD Civil Bldg. Maintenance Divi. (No.IV), Police Colony, Hauz Khas, N.D. (1453/12)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2007	2009	1		Works:- C/o 100 bedded hospital at Malviya Nagar, New Delhi	O	0
2	2007	2009	3		Excess of Expenditure	O	0
3	2007	2009	4		Stationary purchased	O	0
4	2007	2009	5		Excess consumption of Diesel / Petrol in respect of Vehicle No. 2984 & 4966	O	0
5	2009	2015	1		Recoveries on account of License Fee & Water Charges w.e.f. 01.07.10 & 01.07.13 per Central Govt.	O	93322
6	2009	2015	3		Payment of Running Accounts Bills without prior sanction of Extra Work	O	0
7	2015	2018	1		Huge outstanding balance of Rs. 3.85 Crores under Cash Settlement Suspense Accounts	O	0
8	2015	2018	2		Short deduction of UTGEIS subscription amounting to Rs. 8985/- from Group 'D' employees	O	8985 5595
9	2015	2018	3		Non levy of compensation in delayed work Rs. 1728472/-	O	0
10	2015	2018	4		Non completion of work	O	0
11	2015	2018	5		Non production of Records	O	0

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

Back

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ARU-23

Part-I – NIL (being first internal audit)
Part-II – Current Report

Para No. 1

PARA

Para – 1 (Memo No. 15)

Sub:- Works:- C/o 100 bedded Hospital at Malviya Nagar, New Delhi

Name of Contractor	:	M/s Omex Construction Ltd.
Agreement No.	:	15/EE/PWD-IV/2003-04
Date of start	:	10-5-03
Date of completion	:	9-11-05
Date of actual (Completion)	:	30-8-06
Tendered Amount	:	11,38,00,000/-
Work executed for	:	11,67,56,746/-

During the course of scrutiny of work file/agreement file related to 100 bedded Hospital at Malviya Nagar, New Delhi following observation are being made for clarification:-

1. The Bank Guarantee expired on 31.9.2008 whereas it was required to be revalidated till the finalization of bill or till the security was require to be held as per the provisions of the relevant clause of the agreement.
2. No contractor ledger maintained due to which proper monitoring of payment released to the contractor was not made by the Division.
3. The department / Division has shown a recovery of Rs. 47,30,943/- against the final account bill of the contractor amounting to Rs. 23,52,866/-. As the contractor has submitted the 28th final bill then it may be clarified why the recovery amounting to Rs. 47,30,943/- not made from the previous released bills.

Final action taken and clarification on the above may kindly be intimated to audit.

Para - 2 (Memo No. 14)

Sub: Unadjusted balance amounting to Rs. 322.14 lakhs under "Cash Settlement Suspense Account"

During the course of scrutiny of Monthly Account pertaining to EE, Division M-121, PWD department Police Colony, Hauz Khas, New Delhi for the financial year 2007-2009, it has been noticed that a large amount is lying unadjusted in "Cash Settlement Suspense Account" details of which is given below :

Year	Closing (Progressive)	Balance
2004-05	12634863/-	
2007-08	139911/-	
2008-09	19440195/-	
	32214969/-	

The expenditure incurred on works executed by PWD for Central/State Government and amount booked under 8658- Cash Settlement Suspense Account is required to be cleared immediately where as the balances in this division are lying unadjusted for more than 4 or 5 years which is a serious lapse on the part of department. The same may be adjusted on priority basis under intimation to audit.

*This Para has been taken
as fresh in the report*

*Prakash
Dec-20*

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Para - 3 (Memo No. 20)

Sub:- Excess of expenditure.

During the course of scrutiny of budget & expenditure statement/ reconciliation statement pertaining to EE, Division M-121, PWD Department Hauz Khas, New Delhi for the financial year 2007-08 it has been observed that expenditure in following heads has exceeded over the budget provided.

<u>Year</u>	<u>M. Head</u>	<u>Budget</u>	<u>Expenditure</u>	<u>(In lacs) Excess</u>
2007-08	4059 - BB-2(1)(2)(11) office bldg. cop	160.00	161.50	1.50
	4070 - BB 3(1)(1) Strengthening of DFS	15.00	19.24	4.24
	4202 - BB 4(4)(2)(1) Archives Deptt.	11.00	12.20	1.20
	4210 - BB 5(1)(1)(1)(5)- C/o Bldg. for Dispensaries/ Health centers (SCD) Non Plan	16.00	19.82	3.82
	2059 - B(1)(1)(2) construction	20.00	43.55	23.55

Additional budget may be obtained from the competent authority to regularize the expenditure incurred by the division under intimation to audit.

Para No-3
Para - 4 (Memo No. 18)

Sub: - Stationary purchased.

During the course of scrutiny of Contingent Vouchers of stationary purchased during 2008-09, it is found that, stationary purchased during March 2009 is amounting to Rs. 60552/-, whereas H.O.O. is empowered for Rs. 10,000/- only for the financial year.

Ex-post facto sanction of exceeded amount may be taken from H.O.D. under intimation to Audit.

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Para- 5 (Memo No. 19)

Petrol No. 4

(21)

(13) (4) (38)

Sub:- Excess consumption of Diesel/petrol in respect of vehicle No. 2984 & 4966

On scrutiny of record related to the above vehicles it has been observed that diesel/petrol in the following months have been consumed in excess of the limit of 200 liters a month.

2984

1	April 2008	305 Ltrs.
2	July 2008	250 Ltrs.
3	August 2008	235 Ltrs.
4	September 2008	240 Ltrs.
5	December	240 Ltrs.

4966

1	August 2008	285 Ltrs.
2	February 2008	240 Ltrs.

The excess P.O.L. consumed against the limit of 200 ltrs per month as detailed above, the ex-post facto sanction/ regularization of expenditure of the competent authority may be obtained and submitted to the next audit.

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Para - 6 (Memo No. 22)

Sub: - Non Production of records

Following records / files have not been provided to audit for scrutiny :

- 1 Contractor ledger.
- 2 Work files.
- 3 Cash allowance file

*This para has been taken as per
Mr. Malik
Am-21*

R K Sharma

(R K Sharma)
I.A.O., Audit Party No.-XVIII

TAN

(19)

(10) (11) (12) (13) (14) (15) (16) (17) (18) (19) (20) (21) (22) (23) (24) (25) (26) (27) (28) (29) (30)

TAN -1 (Memo No. 16)

Sub:- Security Deposit in Part-II & V register for 2007-08 & 2008-09.

During the scrutiny of Monthly Account for the Month of March 2009, the following balances shown against each have been found.

1.	(Civil Deposits) Security Part-II	:	Rs. 1,49,79,060/-
2.	(Civil Deposits) Public works Part-III	:	Rs. 34,66,229/-
3.	(Civil Deposits) Part-V	:	<u>Rs. 69,37,217/-</u>
	Total	:	<u>Rs. 2,53,82,506/-</u>

Out of above amount the following amount has been found to be lying for more than three years.

1.	P.W. Deposit Part-II.	:	Rs. 4,56,573/-
2.	P.W. Deposit Part-V	:	Rs. 5,32,208/-

Both the above mentioned amount either be settled or transferred to Govt. account immediately under intimation to the audit.

*This Tan has been seen
from as per
Primal
2009-23*

TAN - 2 (Memo No. 17)

Sub:- GPF ledger of Class - IV (Case of Sh. Ram Kumar Beldar for the Year 2008-09)

On scrutiny of the GPF ledger of class-IV, it has been observed that closing balance of Sh. Ram Kumar, Beldar shown as Rs. 1,29,554/- is incorrect. Factual position and actual closing balance is given below ;

for 2008-09 opening Balance	:	Rs. 79,484/-
Deposited & refunds	:	Rs. 41,412/-
Interest	:	<u>Rs. 8,153/-</u>
Closing balance for 2008-09	:	<u>Rs. 1,29,049/-</u>

(Rupees One Lac Twenty Nine Thousand Fourty Nine only). Accordingly GPF ledger may be corrected. In the instance case as well in other case there are numerous cutting(over writing) and have not been attested by any authorised officer, needful may now be done, & all similar types of cases may be reviewed and needful done as above under intimation to the audit.

R. K. Sharma
R. K. Sharma

AO
Party No-18

PARA NO.01

Ref.Audit Memo No.09 Dated:-05-05-2015

Subject: Recoveries on account of License Fees & Water Charges w.e.f. 01-07-10 & 01-07-13 as per Central Govt. & PWD Orders.

Vide orders NO.18011/1/2013-Pol-III dated 01-07-10 & 21-11-13 CPWD has revised the rates of license fees and similarly PWD also vide order No. F. 4(1)/Mise./PWD/Allot./2004/8496-8500 dated 27-07-2012 revised the rates of license fees and water charges (where no meter installed) w.e.f. 01-07-12 & 01-07-13.

During the test check of Pay Bill Registers maintained by the PWD (M-121(previous)/ M-421(now) Maintenance Division No. IV, Police colony, Hauz Khas, New Delhi it has been noticed that the revised water charges of government accommodations has not been recovered from the following Officers/ Officials :-

S.No.	Name & Desg.	Address	Revised water charges 1-7-2010	Mont hs	Total amount be recovered
1.	Roshan Lal, Plumber,	Q.No.06 Police Colony, A/G Hauz Khas, New Delhi	157	58	9106
2.	Ram Phool Meena,Beldar	Not mentioned	157	58	9106
3.	Shiv Gobind Mehto,Beldar	Q.No.83 G.Bolck. SriNivas Puri,Delhi	196	58	11368
4.	Raju Lal Meena ,Maisen	Not mentioned	157	58	9106
5.	Ram Chander ,Beldar	G-312 Seva Nagar.New Delhi.	157	58	9106
6.	Ramesh Kumar Beldar	Q.No.03 Police Colony. A/G Hauz Khas, New Delhi	157	58	9106
7.	Kappy Swami,Beldar	Q.No.551 Sector No.03 Pushap Vihar.N.Delhi.	157	58	9106
8.	Kali Charqan,Beldar	Q.No.05 Police Colony. A/G Hauz Khas, New Delhi	157	58	9106
9.	Anil Kumar Beldar,	F-2133 Neta Ji Nagar N.Delhi	157	58	9106
10.	Rajender Prasad,Maison	Not mentioned	157	58	9106
			Total		93322

The recovery of Rs. 93322/- on account of revised water charges w.e.f.01-07-10 to 30 April 2015 may be recovered from above official after due verification of facts and figures, under intimation to audit. All other similar cases may also be reviewed.

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PARA NO.02

(Ref. Audit memo No-12 Dated 05-05-2015)

Subject:- Unclear Cash suspense Account of Rs. 5,09,89,165/-.

On test check of records it has been noticed that huge amount under cash settlement suspense account is pending further scrutiny it is noticed that most of the amount pertain to the works executed for Delhi Police. As per March 2015 monthly account Rs.5,09,89,165 /- is pending The level of pending is higher side and it indicate lack of initiative from the part of the department to settle the suspense account the client department is also a central Govt. department having sufficient budget allocation.

Necessary steps may be initiated to settle the cash suspense account at the earliest under intimation to audit.

*This para has been
taken as fresh*

*W. Meek
22-11-15*

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Para No. 6

PARA NO.03

Ref. Audit Memo No.08. Dated : 05-05-15.

Subject:- Payment of running Accounts bills without prior Sanction of Extra Work.

According to CPWD works manual 24.2.3(1) no extra substituted items should be executed or approved without the prior concurrence of its necessity by the authority that accords the technical sanction.

On test check of records it has been observed that the following Running Accounts bill are passed without prior sanction of the competent authority Details are given below:-

Sr.No.	Agr. No.	Financial Year	Voucher No.	Name of Work	Name of Agency
1.	29/EE/CBM D-421	2014-15	CV-10	Construction of 14NoACR03 No Toilet,13RampsforDOESchool,civil workSA.	M/s. Gaurav Construction Co.
2.	18/EE/CBM D-421	2014-15	CV-12	Repair &Renovation works of DC Office (South East) old Gargi College.	M/s. Varun Gupta & Co.
3.	59/EE/CBM D-421	2014-15	CV-60	Repair of boundary wall &replacement of door& Handicapped toilet at Garhi Jharia Maria GBS.	M/s. Head Star Construction Co.
4.	34/EE/CBM D-421	2013-14	CV-39	water proofing over terrace	Mohd Muntazir-
5.	08/EE/CBM D-421	2013-14	CV-44	Special repair to FTI Nizamuddin C:Hrepair of Road water supply &drainage etc.	M/s. Varun Gupta & Co.
6.	54/EE/CBM D-421	2012-13	CV-81	A/R M/O to Police residential Building dg.2011-12	M/S Subhash Enterprises
7.	73/EE/CBMD-421/1415	2014-15	CV-04	Making Approach to RDSKV No.01 Kidwai Nagar	Kishan Lal.

The above mentioned works may be regularized with the approval of competent authority.

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PARA NO.04

Subject:- Execution of work with abnormally low rate.

Ref.Audit Memo No.07. Dated : 05-05-15.

On test check of records it has been observed that during the year 2014-15 total 92 works awarded by the Division. Out of which 13 works, the tendered amount was below more than 50% of the estimated cost. All the abnormally low rate works are certified by the engineers that work done as per CPWD specification. Estimation is being carried out on the basis of DSR 2012. During the year 2014-15 Cost of almost all construction materials as well as labor cost also increased. It raises a serious question about the quality of work done and the method of estimation of the work. It needs elucidation that How the department ensure quality with this abnormally low rate quoted work. The below mentioned work should be referred to QCC of the department and report should be obtained. Details are given below:-

Sr. No	Agr No.	Name of Work	Agency	Estimate Amount	Tender Amount	% below the estimated cost.
1.	10	A/R & M/O Thyagraj Sports Complex at Thyagraj Nagar New Delhi dg. 13-14 (SH: Repair/replacing of damaged false ceiling, glazing wooden blinds, C.C. flooring, kerb stone, granite and cleaning of manhole, sewerline and other Misc. works)	M/s. Varun Gupta & Co.	2949395.00	1120770.00	62%
2.	26	A/R & M/O GGSS School & G.B Pant SBV Srinivas Puri, SBV (Kautilya) Chirag Enclave, Veer Savarkar SKV Kalkaji and Govt. Co-ed School Shahpur Jat New Delhi during 2014-15 (SH: Internal & External finishing works).	M/s. Ranjit Construction	2899389.00	790373.00	72.74 %
3.	27	A/R & M/O Non Residential Buildings attached to TSC at Thyagraj Nagar New Delhi dg. 2014-15 (SH: Finishing works in various school buildings under TSC at Thyagraj Nagar).	Sh. Sukh Dev	1779419.00	753584.00	57.65%
4.	37	A/R & M/O Non Residential buildings attached to INA Enquiry Sub Division M-4213 dg. 2014-15 (SH: Finishing works in various school buildings under INA Enquiry).	Sh. Irfan Ahmad	1600127.00	720217.00	54.99%
5.	46	A/R & M/O various school buildings under Service Center TV Branch, Sub Division M-4212 New Delhi during 2014-15 (SH: Misc. works).	Sh. Puran Chand	2994965.00	965277.00	67.77%
6.	49.	A/R & M/O Hauz Khas Police Colony (IIT Gate) New Delhi (SH: Internal finishing works).	Sh. Mohd. Akram	1503890.00	509067.00	66.15%

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		works).	Akram			
7.	54	A/R & M/O Hauz Khas Police Colony (IIT Gate) New Delhi (SH: Repair to external surface).	Sh. Sadab Ahmad	933832.00	447306.00	52.10%
08.	56	A/R & M/O Jijabai ITI for women, Sirifort, New Delhi (SH: Misc. works etc.).	M/s. Gaurav Construction Co.	1360856.00	472217.00	65.30%
09.	58	A/R & M/O Fire Station Nehru Place, New Delhi (SH: Misc. works).	Sh. Kishan Lal	700599.00	233510.00	66.67%
10.	61	A/R & M/O NHMC Building under Service Center T.V. Branch Sub Division M-4212, New Delhi dg. 2014-15 (SH: Finishing and Misc. works).	Sh. Narayan	1687267.00	508036.00	69.89%
11.	71	A/R & M/O Thyagraj Sports Complex New Delhi dg. 2014-15 (SH: Misc. repair and finishing works).	M/s. Gaurav Construction Co.	2987637.00	1178324.00	60.56%
12.	84.	A/R & M/O Police Colony Andrews Ganj under Sub Division M-4212 Andrews Ganj, New Delhi dg. 2014-15 (SH: Finishing and Misc. works)	M/s. Gaurav Construction Co.	1899194.00	748282.00	60.60%
13.	88.	A/R & M/O Arab Ki Sarai ITI, Nizamuddin under Sub Division M-4211 Hauz Khas New Delhi (SH: Misc. finishing works).	Sh. Mohd. Akram	1954244	566731	71.00%

Settled in view of the
Reply given by the
Finance Office
on 27/11/2015
(Roy Chacko.P)
Audit Party No-VIII

Chacko

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Ref. Audit Memo No.04. Dated : 22-04 -15.

TAN.No.01

Subject:-Pay Bill Registers

During the test check of Pay Bill Registers of PWD (M-121(previous)/ M-421(now) Maintenance Division No.IV, Police colony, Hauz Khas, New Delhi for the audit period the following irregularities have been noticed:-

1. The mandatory page counting certificate not recorded in the PBR's, which is incorrect. Needful be done and shown to audit.

2. The mandatory information's /details of the employees (which was required to be written on the upper part of each page) were also not found filled completely in any of the PBR's. A part from the name, Date of Joining, G.P.F. A/c No. other details like pay scales (Basic pay and grade pay), address of government accommodation and details of loan/advances/refunds installments numbers etc were not written in the PBR's.

3. Balance of advances were not shown brought forward to the next year's PBR's with its no. of installments, which is irregular. Needful may be done and shown to next audit.

4. Past information of the employees who are transferred in to this unit were not recorded in the PBR, from their LPC's (which is later on required for income tax purpose etc) and also those employees were transferred from this unit to another unit the same were not recorded in the PBR, which is irregular.

5. GAR-18-Abstract Pay Bill not completed/ filled in Pay Bill Register and these entries must be attested /verified by the D.D.O. for its correctness.

6. Separate Pay Bill Register for the employees who Joined Government Service on or after 01-01-2004.

Needful may be done under intimation to next audit.

This Tax has been taken as fresh
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Ref Audit Memo No.06. Dated :22-04-15.

TAN NO.02

Subject: Irregularities in Service Books and Leave Accounts.

During the test check of Service Book maintained by the of office of the PWD (M-121(previous)/ M-421 (now) Maintenance Division No.IV, Police colony, Hauz Khas, New Delhi, the following irregularities have been noticed by the audit:-

S. No.	NAME(Ms/Mrs)& Designation	Remarks
1.	Suresh Parsad Beldar	Service not verified w.e.f.16-10-92 to till date Photo not Pasted.
2.	Raj Pal Singh,Beldar	Service not verified w.e.f.10-07-11 to till date Photo not attested.
3.	Jeewani Devi Beldar	.Photo not attested. Service not verified w.e.f.05-08-11 to till date
4.	Kishan Kumar ,Mate	Photo not attested. Service not verified w.e.f.17-09-07 to till date Nomination forms of DCRG, UTGEIS, GPF etc not pasted in service Book.
5.	Ishwar Singh,Plumber	Photo not attested. Service not verified w.e.f.11-07-07 to till date
6.	Ram Chander,Beldar	Photo not attested. Service not verified till date .Nomination forms of DCRG, UTGEIS, GPF etc not pasted in service Book.

As per Rule -257 of GFR service book should be maintained in duplicate of the Government Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for up-dating which should be returned within 30 days of its receipt. Need full be done and shown to audit.

"As per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 25 years of qualifying service or 5 years before the date of retirement whichever is earlier and certificate be issued in the prescribed form to the official concerned. The said certificate may be issued to all eligible officials after verification of service from the concerned PAO". No such certificate has been found pasted/recorded in the service book of the staff.

Needful may be done under intimation to next audit.

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(Roy Chacko.P)
Audit Party No.VIII

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PART-II
CURRENT AUDIT REPORT (2015-2018)

Para 7
Para No. 1: - Huge outstanding balance of Rs. 3.85 Crores under Cash Settlement Suspense Accounts.

(Audit Memo No. 8, Dated: 13.02.2019)

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 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. 3.85 crores under Cash Settlement Suspense Accounts was outstanding as on 31st March 2018.

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 8
Para No. 2:- Short deduction of UTGEIS subscription amounting to Rs. 8985/- from Group 'D' employees.

(Audit Memo No. 12, Dated: 18.02.2019)

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' is at Rs. 30 per month w.e.f. January, 2011 onwards vide GOI, Ministry of Finance, Deptt. Of Expenditure OM No. 7 (1)/EV/2008 dated 10.09.2010.

During 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:

Sr. No.	Name (Sh./Smt./Km.)	Period of UTGEIS	No. of Months	Subscription deducted per month (in Rs.)	Subscription to be deducted per month as per rules (in Rs.)	Difference to be recovered per month (in Rs.)	Total Recovery (in Rs.)
1	Raja Ram, (Beldar)	03/12 to 02/13	33	15	30	15	495
		03/13 to 02/14					
		03/14 to 02/15					
2	Suresh Prasad, (Beldar)	03/12 to 02/13	33	15	30	15	495
		03/13 to 02/14					
		03/14 to					

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Para 8

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		02/15					
3	Rangan, (Beldar)	03/12 to 02/13					
		03/13 to 02/14	33	15	30	15	495
		03/14 to 02/15					
4	Ram Phool Meena, (Beldar)	03/12 to 02/13					
		03/13 to 02/14	33	15	30	15	495
		03/14 to 02/15					P-7
5	Shiv Chand Mehto, (Beldar)	03/12 to 02/13					
		03/13 to 02/14	33	15	30	15	495
		03/14 to 02/15					P-10
6	Vijay Kumar, (Beldar)	03/12 to 12/12	12	15	30	15	180
		01/13 to 02/13					
7	Kishore Kumar, (Beldar)	03/12 to 02/13					P-7
		03/13 to 02/14	33	15	30	15	495
		03/14 to 02/15					
8	Bhim Sen, (Beldar)	03/12 to 02/13					
		03/13 to 02/14	33	15	30	15	495
		03/14 to 02/15					P-7
9	Yogender Prasad, (Beldar)	03/12 to 02/13					
		03/13 to 02/14	34	15	30	15	510
		03/14 to 12/14					
10	Bedi, (Beldar)	03/12 to 02/13					
		03/13 to 02/14	34	15	30	15	510
		03/14 to 12/14					
11	Balwan Singh, (Beldar)	03/12 to 02/13	34	15	30	15	510

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Awardees
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P-11 Beldar

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		03/13 to 02/14					
		03/14 to 12/14					
12	Narender Kumar, (Beldar)	03/12 to 02/13	34	15	30	15	510
		03/13 to 02/14					
		03/14 to 12/14					
13	Police Roy, (Beldar)	03/12 to 02/13	34	15	30	15	510
		03/13 to 02/14					
		03/14 to 12/14					
14	Rajesh Kumar, (Beldar)	03/12 to 02/13	33	15	30	15	495
		03/13 to 02/14					
		03/14 to 05/14					
		07/14 to 12/14					
15	Nawal Kishore, (Beldar)	12/15 to 02/16	3	15	30	15	45
16	Kishan Chand, (Beldar)	12/15 to 02/16	3	15	30	15	45
17	Banwari Lal, (Beldar)	12/15 to 03/16	6	15	30	15	90
		04/16 to 05/16					P-3
18	Ram Lagan, (Beldar)	12/15 to 03/16	4	15	30	15	60
19	Gunai Ram, (Beldar)	03/12 to 02/13	33	15	30	15	495
		03/13 to 02/14					
		03/14 to 05/14					
		07/14 to 12/14					
20	Daulat Ram, (Beldar)	03/12 to 02/13	33	15	30	15	495
		03/13 to 02/14					
		03/14 to 05/14					
		07/14 to 12/14					

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21	Raj Pal Singh, (Beldar)	07/12 to 02/13	19	15	30	15	285
		03/13 to 02/14					
22	Jai Kishan, (Beldar)	03/12 to 02/13	33	15	30	15	495
		03/13 to 02/14					
		03/14 to 05/14					
		07/14 to 12/14					
23	Jiwani, (Beldar)	08/12 to 02/13	19	15	30	15	285
		03/13 to 02/14					
TOTAL Rs.							8985/-

Recovery of short deduction of Rs. 8985/- towards UTGEIS in r/o above employees be made after due verification under intimation to audit. Moreover, all similar cases may be reviewed and recovery, if any, be made under intimation to the audit.

Para No. 3:- Non levy of compensation in delayed work Rs. 1728472/-
(Audit Memo No. 13, Dated: 18.02.2019)

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./Agreement No.	Name of the contractor	Name of the Work	Tendered amount	Stipulated date of start/stipulated date of completion	Amount of compensation not levied (10% of TA) (Rs.)
17/2017-18	M/S Kamal Construction Co.	E.O.R to Police Colony New Friend Colony, New Delhi,	1465573	05-06-2017/ 04-08-2017	146557

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		during 2017-18 (SH: Extension of Boundary wall and preparation of vacant area with R.C.C in Police Colony New Friends Colony).			
42/2017-18	M/O Shiva Construction Co.	Providing and Fixing six passenger lift for Delhi Govt. officers flats at GK-1, New Delhi (SH: Civil work).	10251247	04-07-2017/ 03-11-2017	1025125
88/2017-18	M/S Vigil 24x7 Guarding Service Pvt. Ltd.	A/R & M/O Various Non Residential Building under Sub Division and Division office, South-East (Bldg) M, Hauz Khas, New Delhi during 2017-18 (SH: Providing Services of watch & Ward).	1999620	03-11-2017/ 02-11-2018	199962
103/2017-18	Sh. Mohd. Muntazir	Construction of Boundary wall with demolishing old stone wall and providing steel grill, misc. work at Govt. Girls Sr. Sec. School, Tekhand, (School ID. 1925027), New Delhi during 2017-18.	3568279	14-12-2017/ 13-04-2018	356828
				Total	1728472

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. 4:- Non completion of work
(Audit Memo No. 14, Dated: 18.02.2019)

Per No. 10

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:-

Per No. 10

Sr. No.	Agreement No.	Name of Work	Tender Cost (Rs.)	DOS	DOC	Delay (Approx) Till date (18/2/2019)
1.	17/2017-18	E.O.R to Police Colony New Friend Colony, New Delhi, during 2017-18 (SH: Extension of Boundary wall and preparation of vacant area with R.C.C in Police Colony New Friends Colony).	1465573	05-06-2017	04-08-2017	1 Year 6 months 15 days.
2.	21/2017-18	Consultancy Services for C/O Additional Academic block at Meera Bai Polytechnic Complex at Maharani Bagh, New Delhi.	1475000	30-11-2011	40 Weeks from date of Start	6 Year 4 months 11 days.
3.	42/2017-18	Providing and Fixing six passenger lift for Delhi Govt. officers flats at GK-1, New Delhi (SH: Civil work).	10251247	04-07-2017	03-11-2017	2 Year 3 months 15 days.
4.	88/2017-18	A/R & M/O Various Non Residential Building under Sub Division and Division office, South-East (Bldg) M, Hauz Khas, New Delhi during 2017-18 (SH: Providing Services of watch & Ward).	1999620	03-11-2017	02-11-2018	3 Months 16 days.
5.	103/2017-18	Construction of Boundary wall with demolishing old stone wall and providing steel grill, misc. work at Govt. Girls Sr. Sec. School, Tekhand, (School ID. 1925027), New Delhi during 2017-18.	3568279	14-12-2017	13-04-2018	10 Months 5 days.
Total			18759719			

From the above it is evident that the 5 works having tendered cost of Rs. 1,87,59,719/- were not completed till date. Divisional Engineer is directed to complete the above works at the earliest under intimation 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:-

- (1) Contractor Ledger
- (2) Work Files

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- (3) Cash Allowance File
- (4) Spouse information
- (5) Medical reimbursement Register
- (5) T& P Register (South East Division - 1,2,3 & 4)
- (6) Property Register
- (7) Stock Register (Consumable & non consumable)
- (8) MAS and Dismantle Register

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A.K. Bhatt
Date - 23

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

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PART-III

Tan No. 1: - Public Works (Suspense) Deposit.
(Audit Memo No. 9, Dated: 13.02.2019)

During the test audit of Monthly Accounts of Maintenance South Building Division PWD EE (C) (South East) Bldg., Near IIT Flyover, Police Colony, Outer Ring Road, Hauz Khas, New Delhi-110016 for audit period 2015-2016 to 2017-18, it has been observed that a heavy outstanding/unclaimed/unadjusted balances is still lying in 8443-part-II/III/IV/V as on 31/03/2018, 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 Deposit (Part-II)	13896795	711052	14607847	191006	14416841
Civil Deposits Public Works Deposits (Part-III)	56094927	0	56094927	0	56094927
Civil Deposits Delhi Police Works (Part-III) (Plan)	18561119	0	18561119	1138962	17422157
Delhi Police Works (Non Plan)	2340661	0	2340661	1337519	1003142
Civil Deposits other Deposits (Part-V)	13108173	359967	13468140	1565413	11902727
Total	104001675	1071019	105072694	4232900	100839794

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. 14416841/- 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. 56094927/- (civil Deposits Public works) and Rs. 17422157/- (Civil deposits Delhi Police works) (Plan) & Rs. 1003142/- (Delhi Police Works) (Non Plan) are 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

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Deposits under Part-V amounting to Rs. 11902727/- 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.

Tan No. 2: - Non Maintenance of Contractor Ledger.
(Audit Memo No. 15, Dated: 18.02.2019)

Para 10.2 of CPWD Works Manual stipulates that the accounts relating to contracts should kept in CPWA Form 43 as Contractor Ledger and separate folio or set of folios should be reserved for all transactions with each contractor and it should be written up and maintained up to date. It further stipulates that Divisional Accountant is responsible for correctness of entries in the ledger.

Test check of the records revealed that contractor ledger was not maintained. It could, therefore, not be verified in audit as to whether all the transactions viz. advance payments and secured advances were made in terms of provisions of the codes/manual/contracts. Besides liabilities if any, of the contractor and abstract of transactions relating to works could not be ascertained. Divisional Accountant is directed to maintain the Contractor Ledger in Division for monitoring the payments of advances and Secured Advances made to the contractors as per CPWD works Manual and compliance shown to next audit.

Tan No. 3: - Shortcomings in Pay Bill Register.
(Audit Memo No. 18, Dated: 19.02.2019)

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.
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.

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Tan No. 4: - Deficiency in maintenance of Service Book.

- (i) **Service Book to be shown to the official every year** – As per SR 202, the Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. No Service Books has been shown to any officer/official.
- (ii) **Re-attestation** – The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority. But the same was not found in any of the service books.
- (iii) **Verification and communication of qualifying service after 18 years of service** - As per Rule 32 of CCS (Pension) Rules, on completion of 18 years of services of the Government servant concerned a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. No such certificate was seen issued in any of the Service Books.

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

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

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PART-II

CURRENT AUDIT REPORT (2018-19 to 2019-2020)

Para No. 1:- Public Works (Suspense) Deposit. (Audit Memo No. 11 dated: 03.06.2020)

During the test audit of Monthly Accounts of **Executive Engineer, (South East) Bldg., M-421, Near IIT Flyover, Hauz Khas, New Delhi-110016** for audit period **2018-19 to 2019-20**, 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 Deposits made by sub-ordinates as Security (Part I)	0	0	0	0	0
Civil Deposits Security Deposits (Part-II)	23044899	454647	23499546	866721	22632825
Civil Deposits Public Works Deposits (Part-III)	100249192	1757062	102006254	4115153	97891101
Civil Deposits Unclaimed Deposits in the General Provident Fund (Part-IV)	0	0	0	0	0
Civil Deposits Other Deposits (Part-V)	14622861	232310	14855171	2028999	12826172
Total	137916952	2444019	140360971	7010873	133350098

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. 2,26,32,825/- 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. 9,78,91,101/- (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. 1,28,26,172/-** 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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**Para No. 2:- Delay in completion of work.
(Ref. Audit Memo No.13 dated 04.06.2020)**

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:-

Sl. No.	Agreement No.	Name of Work	Agency Name	Tendered Amount	DOS	DOC	Delay (Approx.) Till date (03.06.2020)
1	88/2018-19	A/R & M/O Non Residential Building under Sub Division-III, Sunlight Colony, New Delhi during 2018-19 (SH: Providing labour for day to day maintenance works for MBIT and Sunlight Colony Enquiry office).	M/s Head Star Const. Co.	888000	07.12.2018	06.12.2019	5 Month
2	99/2018-19	Construction of Jasola Badarpur Fire Station, New Delhi during 2018-19. (SH:- Construction of barracks & Office Building at Jasola Badarpur Fire Station).(Civil & Electrical Work).	M/s. Kamaal Construction Co.	15568872	28.01.2019	27.07.2019	10 Month
3	106/2018-19	EOR to G.B. Pant Engineering College Okhla, New Delhi during 2018-19 (SH: Construction of double storey SPS rooms for Gym and activity centre in the campus with provision of stair case with false ceiling in library).	Sh. Sanjeev Kumar Goel	3388950	15.02.2019	14.06.2019	11 Month
4	114/2018-19	Upgradation of one staffroom in 86 Nos School under South Eas Building maintenance division, Hauz Khas New Delhi During 18-19 (civil and Electrical work)	M/s S.P. Construction Co. H. No. 368, Sector 17 Punchkula Haryana	32983726	23.03.2019	22.09.2019	8 Month
5	8/2019-20	EOR to Thyagraj Sports Complex under Sub Div-I, Thyagraj Nagar, New Delhi during 2019-20 (SH: Repairing of wooden flooring in indoor hall and repairing of parking).	Shri Raj Kumar Gautam	2132436	30.06.2019	29.09.2019	8 Month
6	9/2019-20	Construction of SPS Building having Six Class rooms and Two Toilets at Delhi naval Unit NCC Premises, New Delhi during 2019-20 (Civil and Electrical work).	M/s. Classic Construction Co.	6052322	01.07.2019	31.10.2019	7 Month

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7	11/2019-20	EOR to Govt. Girls Sr. Sec. School Harkesh Nagar (ID: 1925341), New Delhi during 2019-20 (SH: Re-construction of School boundary wall under Dangerous Condition).	M/s. Kamaal Construction Co.	5462797	01.07.2019	31.10.2019	7 Month
8	12/2018-19	A/R & /O Thyagraj Sports Complex at Thyagraj Nagar, New Delhi during 2019-20 (SH: Repairs of boundary wall with grit wash, providing and fixing kota stone in facia, etc.).	M/s. Deepak Construction and Co.	1777433	01.07.2019	30.09.2019	8 Month
9	17/2019-20	Repair and Renovation of Restaurant, Kitchen, Lecture Hall & Toilets Blocks (Gents & Ladies) and repair of settlement of flooring, water supply and drainage at DIHM & CT, Lajpat Nagar-IV, New Delhi during 2019-20.	M/s Head Star Const. Co.	3522604	12.07.2019	11.11.2019	6 Month
10	19/2019-20	A/R & M/O Residential Building at MBIT, Maharani Bagh, New Delhi during 2019-20 (SH: Misc. Civil works).	M/s. Kamaal Construction Co.	2197769	13.07.2019	12.01.2020	4 Month
11	25/2019-20	Renovation of TPCP (Rehabilitation Complex) Block No.-1, Lajpat Nagar-II, New Delhi during 2019-20.	Sh. Sabur Alam	3089307	25.07.2019	24.10.2019	7 Month
12	26/2019-20	Miscellaneous Repair and Maintenance of Staff quarters of Police Station, Defence Colony, New Delhi during 2019-20.	Mohd. Shahnawaz	690678	25.07.2019	24.11.2019	6 Month
13	27/2019-20	Renovation of Lounge-III for setup of Modular Office Furniture & Chairs for O/o - Delhi Police, Licensing Unit, Defence Colony, New Delhi" during 2019-20. (Civil and Electrical).	M/s. U.K. Ventures	820036	22.07.2019	19.09.2019	8 Month
14	28/2019-20	Laying sewer line and Rain water harvesting line in the premises of DCP office/Police Station/Residential complex, Sarita Vihar, New Delhi during 2018-19.	Mohd. Amjad	618472	25.07.2019	24.09.2019	8 Month
15	29/2019-20	EOR to Thyagraj Stadium at Thyagraj Nagar, New Delhi (SH: Repairing of main entrance steel door & entrance wooden doors, kitchen & pump room).	Mohd. Amjad	1205945	25.07.2019	24.09.2019	8 Month
TOTAL				8,03,99,347			

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From the above it is evident that the 15 works having tendered cost of Rs. 8,03,99,347/- were not completed till date. Reason for delay in completion of above work may be elucidated to the Audit. Similar other cases may also be reviewed under intimation to Audit.

Executive Engineer being HOO is directed to complete the work at the earliest under intimation to Audit.

Para No. 3:- Non levy of compensation in delayed work Rs. 78,87,693 /-.
(Ref. Audit Memo No.14 dated 04.06.2020)

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:-

Sl. No.	Agreement No.	Name of Work	Agency Name	DOC	Delay (Approx.) Till date (03.06.2020)	Tendered Amount	Amount of compensation not levied (@1.5% per month subject to 10% of TA) (Rs.)
1	88/2018-19	A/R & M/O Non Residential Building under Sub Division-III, Sunlight Colony, New Delhi during 2018-19 (SH: Providing labour for day to day maintenance works for MBIT and Sunlight Colony Enquiry office).	M/s Head Star Const. Co.	06.12.2019	5 Month	888000	66,600

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2	99/2018-19	Construction of Jasola Badarpur Fire Station, New Delhi during 2018-19. (SH:- Construction of barracks & Office Building at Jasola Badarpur Fire Station).(Civil & Electrical Work).	M/s. Kamaal Construction Co.	27.07.2019	10 Month	15568872	1,556,887
3	106/2018-19	EOR to G.B. Pant Engineering College Okhla, New Delhi during 2018-19 (SH: Construction of double storey SPS rooms for Gym and activity centre in the campus with provision of stair case with false ceiling in library).	Sh. Sanjeev Kumar Goel	14.06.2019	11 Month	3388950	338,895
4	114/2018-19	Upgradation of one staffroom in 86 Nos School under South East Building maintenance division, Hauz Khas New Delhi During 18-19 (civil and Electrical work)	M/s S.P. Construction Co. H. No. 368, Sector 17 PUNCHKULA Haryana	22.09.2019	8 Month	32983726	3,298,373
5	8/2019-20	EOR to Thyagraj Sports Complex under Sub Div-I, Thyagraj Nagar, New Delhi during 2019-20 (SH: Repairing of wooden flooring in indoor hall and repairing of parking).	Shri Raj Kumar Gautam	29.09.2019	8 Month	2132436	213,244
6	9/2019-20	Construction of SPS Building having Six Class rooms and Two Toilets at Delhi naval Unit NCC Premises, New Delhi during 2019-20 (Civil and Electrical work).	M/s. Classic Construction Co.	31.10.2019	7 Month	6052322	605,232
7	11/2019-20	EOR to Govt. Girls Sr. Sec. School Harkesh Nagar (ID: 1925341), New Delhi during 2019-20 (SH: Re-construction of School boundary wall under Dangerous Condition).	M/s. Kamaal Construction Co.	31.10.2019	7 Month	5462797	546,280
8	12/2018-19	A/R & /O Thyagraj Sports Complex at Thyagraj Nagar, New Delhi during 2019-20 (SH: Repairs of boundary wall with grit wash, providing and fixing kota stone in facia, etc.).	M/s. Deepak Construction and Co.	30.09.2019	8 Month	1777433	177,743

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9	17/2019-20	Repair and Renovation of Restaurant, Kitchen, Lecture Hall & Toilets Blocks (Gents & Ladies) and repair of settlement of flooring, water supply and drainage at DIHM & CT, Lajpat Nagar-IV, New Delhi during 2019-20.	M/s Head Star Const. Co.	11.11.2019	6 Month	3522604	317,034
10	19/2019-20	A/R & M/O Residential Building at MBIT, Maharani Bagh, New Delhi during 2019-20 (SH: Misc. Civil works).	M/s. Kamaal Construction Co.	12.01.2020	4 Month	2197769	131,866
11	25/2019-20	Renovation of TCPC (Rehabilitation Complex) Block No.-1, Lajpat Nagar-II, New Delhi during 2019-20.	Sh. Sabur Alam	24.10.2019	7 Month	3089307	308,931
12	26/2019-20	Miscellaneous Repair and Maintenance of Staff quarters of Police Station, Defence Colony, New Delhi during 2019-20.	Mohd. Shahnawaz	24.11.2019	6 Month	690678	62,161
13	27/2019-20	Renovation of Lounge-III for setup of Modular Office Furniture & Chairs for O/o -Delhi Police, Licensing Unit, Defence Colony, New Delhi" during 2019-20. (Civil and Electrical).	M/s. U.K. Ventures	19.09.2019	8 Month	820036	82,004
14	28/2019-20	Laying sewer line and Rain water harvesting line in the premises of DCP office/Police Station/Residential complex, Sarita Vihar, New Delhi during 2018-19.	Mohd. Amjad	24.09.2019	8 Month	618472	61,847
15	29/2019-20	EOR to Thyagraj Stadium at Thyagraj Nagar, New Delhi (SH: Repairing of main entrance steel door & entrance wooden doors, kitchen & pump room).	Mohd. Amjad	24.09.2019	8 Month	1205945	120,595
TOTAL						80,399,347	7,887,693

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. Similar other cases may also be reviewed under intimation to Audit.

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Para No. 4:- Provision of Contingency and its Utilization during the period 2018-19 to 2019-2020. (Ref. Audit Memo No.15 dated 04.06.2020)

Vide OM No.F.1(9)/2015-16/Fin-Exp-4/Infra/6277-6416 dated 22.12.2015, it has been clearly mentioned that the provision of contingency is meant for unforeseeable and unidentifiable items which cannot be included/anticipated while preparing estimates for the work/project. Accordingly, the component of contingency as sanctioned by the competent sanctioning authority shall be invariably utilized for the same. Personal claims on any account including "Conveyance", "Office Contingencies" etc. shall not be charged on works.

During the course of audit of financial year 2018-19 to 2019-20, it has been observed that following bills/ CVs have been charged to work contrary to the instructions contained in the above OM dated 22.12.2015:

Financial Year 2018-19			Item Purchased	Charged to	Amount Paid
S.No.	CV No.	Date			
1	22	26.04.2018	MTNL Bill	A/R & M/O	968.00
2	23	26.04.2018	MTNL Bill	A/R & M/O	482.00
3	24	26.04.2018	MTNL Bill	A/R & M/O	1,823.00
4	25	26.04.2018	MTNL Bill	A/R & M/O	1,828.00
5	26	26.04.2018	MTNL Bill	A/R & M/O	4,483.00
6	43	26.04.2018	MTNL Bill	A/R & M/O	1,921.00
7	44	26.04.2018	MTNL Bill	A/R & M/O	1,388.00
8	46	26.04.2018	Computer Repair	A/R & M/O	26,925.00
9	47	26.04.2018	Petrol	A/R & M/O	9,654.00
10	48	26.04.2018	Petrol	A/R & M/O	14,548.00
11	6	10.05.2018	Furniture	A/R & M/O	47,904.00
12	8	10.05.2018	Stationery	A/R & M/O	21,816.00
13	9	10.05.2018	Stationery	A/R & M/O	5,500.00
14	16	21.05.2018	Electricity Bill	A/R & M/O	3,830.00
15	17	21.05.2018	Electricity Bill	A/R & M/O	56,860.00
16	20	21.05.2018	Petrol	A/R & M/O	13,174.00
17	56	26.06.2018	Electricity Bill	A/R & M/O	4,740.00
18	57	26.06.2018	Electricity Bill	A/R & M/O	63,470.00
19	58	28.06.2018	MTNL Bill	A/R & M/O	1,823.00
20	59	28.06.2018	MTNL Bill	A/R & M/O	873.00
Financial Year 2019-20					
21	20	22.04.2019	Electricity Bill	A/R & M/O	26,530.00
22	21	22.04.2019	MTNL Bill	A/R & M/O	1,828.00
23	22	22.04.2019	MTNL Bill	A/R & M/O	4,483.00
24	23	22.04.2019	MTNL Bill	A/R & M/O	1,222.00
25	24	22.04.2019	MTNL Bill	A/R & M/O	366.00
26	25	22.04.2019	MTNL Bill	A/R & M/O	968.00
27	26	22.04.2019	MTNL Bill	A/R & M/O	1,823.00
28	27	22.04.2019	Electricity Bill	A/R & M/O	6,530.00
29	65	21.05.2019	MTNL Bill	A/R & M/O	968.00
30	66	21.05.2019	MTNL Bill	A/R & M/O	1,206.00
31	67	21.05.2019	MTNL Bill	A/R & M/O	382.00

for 11/8/20

32	68	21.05.2019	MTNL Bill	A/R & M/O	1,823.00
33	69	21.05.2019	MTNL Bill	A/R & M/O	1,828.00
34	70	21.05.2019	MTNL Bill	A/R & M/O	4,483.00
35	19	19.06.2019	Electricity Bill	A/R & M/O	4,140.00
36	20	19.06.2019	Electricity Bill	A/R & M/O	4,140.00
37	21	19.06.2019	Electricity Bill	A/R & M/O	4,140.00
38	22	19.06.2019	Electricity Bill	A/R & M/O	4,620.00
39	23	22.06.2019	Electricity Bill	A/R & M/O	57,940.00
40	24	22.06.2019	MTNL Bill	A/R & M/O	968.00
41	25	22.06.2019	MTNL Bill	A/R & M/O	1,823.00
				TOTAL	4,16,221.00

The Department may take necessary action to regularize Rs. **4,16,221/-** with the approval of Finance Department, Govt. of NCT of Delhi in terms of OM No. F.1(9)/2015-16/Fin-Exp-4/Infra/6277-6416 dated 22.12.2015.

Para No. 5:- Irregular payment of Transport Allowance amounting to Rs.8,064/- (Ref. Audit Memo No.16 dated 05.06.2020)

As per M.F., O.M. No. 21(1)/97-E.II(B) dated 03.10.1997, Transport allowance is given to all employees to compensate the cost incurred on account of commuting between the place of residence and the place of duty. The allowance is not admissible to employees who have not been provided with the facility of Government transport. *From 22.02.2002, this allowance will not be admissible if a Government employee is absent from duty full calendar month (s) due to leave, training, tour etc. vide M.F. OM. 21(1)/97-E.II(B) dated 22.02.2002.*

During the course of scrutiny of PBR & Service Book it has been observed that transport allowance had been paid to the following employee(s) when he/she was on leave for full calendar month.

Sr. No.	Name and designation (Sh. Smt. Km.)	Month	Nature of leave taken	Recovery of transport allowance (in Rs.)
1.	Shiv Pujan, Work Asstt.	02/2019 & 03/2019	16.01.2019 to 25.03.2019 (Earned Leave) & 26.03.2019 to 25.04.2019 (Medical Leave)	4,032 X 2= 8,064/-
Total				8,064/-

The above short recovery of transport allowance amounting to **Rs.8,064/-** may be made from the concerned employee and compliance may be shown to audit. Similar other cases of short recovery of transport allowance in respect of other employees may be reviewed and short recovery, if any be recovered under intimation to audit.

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Para No. 6:- Execution of work with abnormally low rate.
(Ref. Audit Memo No.17 dated 05.06.2020)

On test check of record, it has been observed that during the year **2018-19 to 2019-20** in the following works, the tender amount was below more than **40%** of the estimated cost. All the abnormally low rate works are certified by the engineers that work done as per CPWD specification. Estimate is being carried out on the basis of DSR 2014. During the year **2018-19 and 2019-20** cost of almost all construction materials as well as labor cost also increased. It raises a serious question about the quality of work done and the method of estimation of the work. It needs elucidation that how the department ensures quality with this abnormally low rate quoted work. Details are given below:-

S.No.	Agreement No.	Name of Work	Agency	Estimated Cost (Rs.)	Tender Amount (Rs.)	% Below the Estimated Cost
1	38/2018-19	A/R M/O Various School building under Sub Division-I, II, III & IV, South-East(Bldg)M, New Delhi during 2018-19. (SH: Internal finishing works in 15 Nos. of School).	Sh. Ikramuddin	5677867	3072294	45.89
2	80/2018-19	A/R & M/O ITI Arab Ki Sarai, Nizamuddin, new Delhi Under Sub Division-III, South-East (Building)M PWD, during 2018-19 (SH: White Washing of whole campus to improve aesthetic appearance).	Sh. Sabur Alam	2979215	1340349	55.01
3	87/2018-19	EOR to Acharya Narendra Dev College, Govindpuri, Kalkaji, New Delhi during 2018-19 (SH: Annual white wash, painting and other repair works).	Sh. Ikramuddin	2655911	1112827	58.10
4	93/2018-19	Construction of Old Age Home at Chittranjan Park, New Delhi during 2018-19 (SH: Providing services of watch & ward).	M/s. Universal Security & Placement Service,	347148	201024	42.09
5	98/2018-19	A/R & M/O Delhi Govt. Officers Flats at G.K.-1, New Delhi during 2018-19 (SH: External and Internal finishing works Govt. officers flats at G.K.-1, New Delhi).	Sh. Mohd. Arif	2492620	1050390	57.86

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6	105/2018-19	A/R & M/O residential quarters at Sidhartha Extension, Pocket-A, under South-East (Bldg)M, Sub Division-III, Sunlight Colony, New Delhi during 2018-19 (SH: Repair and maintenance work of residential quarters at Sidhartha Extension Pocket-A).	Sh. Upender Kumar	1971940	1163445	41.00
7	110/2018-19	Misc. work for repair of boundary wall with grit finishing and Concertina coil external finishing and at development of Govt. Girl Sr. Sec. School Jogabai, Batla House Okhla New Delhi School ID 1925049 building I.D. 19251152 EOR ID 20152129 (Misc. Additional Renovation work at G.G. S.S. S Jogabai, New building at NFC premises	M/s Prithvi Creation	728430	430065	40.96
8	3/2019-20	EOR to SCERT building at Defence Colony, New Delhi during 2018-19 (SH: Repair of boundary wall, Brick work, plastering, weather shield paints etc.).	M/s. D.R. Enterprises	3383608	1928995	42.99
9	24/2019-20	EOR to SKV Andrews Ganj (School ID:- 19241226), New Delhi during 2019-20 (SH: Providing and fixing inter-locking tiles in assembly ground, backyard of stadium and parking area).	M/s C.S.M. Constructions	970156	577243	40.50
10	37/2019-20	EOR to Acharya Narendra Dev College, Govind Puri Kalkaji, New Delhi dg 19-20 (SH: Annual white was, Painting and other repair works) (Additional work for providing staricase in store water proofing treatment extension of lab etc.	Sh. Ikramuddin	1300784	767593	40.99
11	47/2019-20	A/R & M/O Residential Building G.B.Pant Okhla Industrial Area New Delhi under South East Building Sub-Division II during 19-20 (SH:Misc repair work of Residential building G.B. Pant Campus new Delhi.	Sh. Mohd Sarwar	1782475	907102	49.11
12	50/2019-20	EOR to DDG South EAST office 'C' Block, Defence colony New Delhi dg. 19-20 (School I.D.1924023)(SH:Whitewash & False Ceiling in two corridors of DDE office	M/s Sunrise construction	993952	447377	54.99

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13	59/2019-20	Renovation of rain-water harvesting system and under ground water tanks, leveling of ground area inter locking of passage outside main building and back side of vocational building, Additional 2nd door in rooms at GGSSS No.1, East of Kailash, New Delhi	Subhash Enterprises	1026322	601322	41.41
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The above mentioned work should be referred to QCC of the department and report should be obtained and apprise the Audit.

Similar other cases may also be reviewed under intimation to Audit.

Para No. 7:- Unrealistic estimates.

(Ref. Audit Memo No.18 dated 05.06.2020)

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:-

S.No.	Agmt. No.	Name of work	Agency	Tender Amount (Rs.)	Actual Payment made (Rs.)	Difference between Tender Amount & Actual payment made (Rs.)
1	1/2018-19	Civil work in Mechanical Engineering workshop at G.B. Pant Institute of Technology, Okhla New Delhi during 2017-18.	Sh. Gyan Chand	3682544	4570929	888,385
2	2/2018-19	EOR to GGSSS, Badarpur, Tajpur Pahari, New Delhi (School ID-1925359) (SH: Shifting of Nala from inside the School to boundary wall side).	Sh. Sabur Alam	2156833	2673284	516,451
3	5/2018-19	Renovation of MP Hall including flooring, false, wall paneling at Govt. Sarvodaya Kanya Vidhyalaya No.-2, kalkaji, New Delhi during 2018-19 (School ID-1925038) (Balance works).	Sh. Nurul Hak	1956192	2443906	487,714

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4	7/2018-19	Re-boring of Tube Well and Rainwater harvesting System at Badarpur No.-1, GGSSS-1925042, during 2018-19.	M/s. Jagdish Associates	885213	1105417	220,204
5	24/2018-19	EOR to maintenance and renovation works in New Delhi Range, Special Cell (Including PS Cell building) at Lodhi Colony, New Delhi during 2018-19.	M/s. R.N. Construction Co.	2117515	2486558	369,043
6	36/2018-19	Major repair works of PC/ PS Jungpura, New Delhi during 2018-19 (SH: Repair finishing and other Miscellaneous works).	Sh. Kishan Lal	1628793	2025087	396,294
7	40/2018-19	EOR to Thyagraj Stadium at Thyagraj Nagar, New Delhi during 2018-19 (SH: Repairing of damaged pavement, Kota stone, Granite & paint).	M/s. Kamaal Construction Co.	1958612	2443496	484,884
8	43/2018-19	EOR to Thyagraj Stadium at Thyagraj Nagar, New Delhi during 2018-19 (SH: Repairing & replacement of damaged roof polycarbonate sheet).	Sh. Sabur Alam	1967075	2418626	451,551
9	86/2018-19	EOR to G.B. Pant Engineering College, Okhla Phase-III, New Delhi during 2018-19 (SH: Civil Repair and Renovation works at various places).	Shri Raj Kumar Gautam	2655447	3043771	388,324
10	91/2018-19	Renovation of children home at Lajpat Nagar, New Delhi during 2018-19 (SH: Renovation of Sick room, counselling room, Reception and Staircase in Ground floor and C/o superintended room, class room and toilet on First floor etc. & Electrical works) (Balance work).	Sh. Ikram Ali	3428634	4253608	824,974
					TOTAL	5,027,824

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 10 works executed during the year 2018-19 to 2019-20 there amount of works were escalated aggregating to **Rs.50.27 Lakh**.

Planning Branch of this Division is directed to prepare the estimates with reasoning and not overlook the site conditions. In future estimates will be prepared in such a way that the amounts of the works not escalated in any manner.

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Para No. 8:- Irregularity in Hiring of Vehicle under Work Head (Work Contingency)
(Ref. Audit Memo No.19 dated 05.06.2020)

As per order No. F.20/50/2015-AC/189-238 dated 10.12.2015 issued by Finance Department, GNCT of Delhi, it is mentioned that Administrative Secretaries have full powers to incur expenditure in respect of hiring of vehicles subject to the following conditions:-

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

The competent authority has decided to prescribe the following parameters which would be required to be fulfilled before incurring expenditure towards hiring of vehicles for office use:-

- (1) The vehicles shall be hired only for entitled officers (i.e. the officers who are working in PB-4: Rs.37400-67000 = Grade Pay Rs.10,000/- and above) in case government vehicles/staff cars are not available with the department.
- (2) In case the Department wants to hire vehicles for non-entitled officers in view of functional requirements, the Department shall seek the prior approval of FD with proper justification.
- (3) The Department shall ensure that the officers, who are allotted the hired vehicles, do not draw transport allowance.
- (4) The Departments shall also ensure that the hired vehicles are used for the purpose for which the same are hired.
- (5) The Department shall enforce strict economy in government expenditure. The expenditure per vehicle shall not exceed the limit prescribed by the Finance Department from time to time.

During the test check of records, it has been observed that number of vehicles was hired by the department for day to day inspection of sites under work contingent without approval of Finance Department. The details of hiring vehicles are given below:

S. No.	Agreement No.	Charged to Work	Name of Contractor	Duration of hiring of vehicle	Expenditure incurred
1.	104/2018-19	A/R & M/O Non Residential Building under PWD South-East(Bldg)M, during 2018-19. (SH: Hiring of inspecting vehicle for South-East(Bldg)M, Division Office).	M/s. Ram Prasad Singh & Sons	12 Month	4,57,320.00
2.	70/2019-20	A/R & M/O Non- Residential Building under PWD SE(B) M, , during 2019-20 (SH: Hiring of Inspection Vehicle of SE(B) M, Division office	M/s Ram Prasad singh & Sons.	17.02.2020 to 30.04.2020	1,02,300.00
				Total	5,59,620.00

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As per order stated above, the Finance Department, GNCT of Delhi is competent for granting approval for hiring of vehicles on functional requirement. The expenditure amounting to Rs. 5,59,620/- incurred on a/c of hiring of private vehicle may please be got regularized from the Finance Department under intimation to Audit.

Other similar cases may also be reviewed under intimation to Audit.

**Para No. 9:- Wasteful expenditure worth Rs. 4,81,383/- due to foreclosure of works.
(Ref. Audit Memo No.20 dated 09.06.2020)**

During test check, it revealed from Agreement register that the following work was foreclosed:

S.No.	Agreement No.	Name of Work	Tender Cost	Date of Start of work	Date of Foreclose	Payment Made
1	66/2018-19	Renovation of Multipurpose Hall with structural repair, false ceiling, flooring, water proofing of terrace and other misc, finishing work at Rani Jhansi Sarvodaya Vidhyalaya, Railway Colony, Tughlakabad, New Delhi during 2018-19 (School ID:- 1925031).	29,00,195/-	27.09.2018	26.01.2019	4,81,383/-

As per section 4.2 of CPWD Manual, the preparation of detailed estimate & drawing and design should be taken up only after obtaining an assurance from the Department/Ministry sponsoring the proposal, that the site is available and without any encumbrance is available or likely to be made available within a reasonable time. Further, as per section 15.1 (2) of CPWD Manual, NIT should be approved only after the availability of clear site.

The detailed estimate should be completed and as comprehensive as possible, and should be supported by detailed architectural drawings, preliminary structural plans; preliminary lay-out drawings of the various services, detailed drawings and/or specifications for the various components of work involved, etc., as applicable.

The work is to be executed strictly as per the detailed working drawings and specifications finalized by the department.

The detailed estimate should give broad details for each item of the work involved. Other details shall be covered by the accompanying detailed drawings and specifications. The detailed estimate should be based on the rates given in the Schedule of Rates for those items of work covered by it, and by analyzed market rates for the remaining items.

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For the above said work, it has been observed that the provisions contained in the CPWD Manual for availability of clear site has not been compiled by the Division and the tenders were floated without assuring the availability of clear site from the client department.

Division is advised to ensure before the award of work that the clear/hindrance free site should be available to avoid such losses of Government funds.

Para No. 10:- Non Production of Records

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

2015-18

1. Contractor Ledger
2. Work Files
3. Cash Allocation File
4. Spouse information
5. Medical reimbursement Register
6. T&P Register (South East Division-1,2,3 & 4)
7. Property Register
8. Stock Register (Consumable & Non-Consumable)
9. MAS and Dismantle Register

A.K. Bhatt

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

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PART-III

TAN- 1: - Huge outstanding balance of Rs. 3.85 Crore under Cash Settlement Suspense Accounts. (Ref. Audit Memo No. 12 dated 03.06.2020)

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. 3.85 crore under Cash Settlement Suspense Accounts was outstanding as on 31st March 2020.

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.

TAN-2: - Non-maintenance of register of bills (Ref. Audit Memo No. 21 dated 10.06.2020)

As per 10.1 of the CPWD works Manual, a consolidated record of all the bills received from the subdivisions in respect of works/supplies should be maintained in the register of bills. The bills should be entered in the register strictly in the order of receipts and the payment of the bills should also be made strictly in the order of their receipts. On scrutiny of relevant records/information provided by the Division, it is revealed that the registers of bills were not maintained.

It was further noticed on scrutiny of relevant records/information provided by the Division that the division had not maintained history sheets of the assets to record the details maintenance work carried out such as dates of works carried out, the nature of works done, expenditure incurred etc. in the absence of history sheet of repairs and maintenance work carried were not ascertainable.

Register of bills and history sheets of the assets with regard to repairs and maintenance works carried out should be maintained to ensure transparency in processing and payments of bills as well as transparency in taking up o maintenance works.

It is advised to get the Bill Register prepared and show it to the next audit.

A.K. Bhatt
(A.K. BHATT)

I.A.O, Audit Party No. XXIII