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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 (C), (South) Bldg & Saket Court (M-422), Malviya Nagar, Mahrauli Road, New Delhi-110017 for the period 2019-20

Introduction

The accounts of office of the Office of Executive Engineer (C), (South) Bldg & Saket Court (M-422), Malviya Nagar, Mahrauli Road, New Delhi-110017 for the period 2019-20 were test audited by the Audit Party No-XXIII during the period 06.08.2020 to 20.08.2020 (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 main function of this division is to maintain school buildings, ITI, Archive Department, Delhi Police Residential & Non residential Complex (PTS, Malviya Nagar, Hauz Khas Police Colony, Andrews Ganj Police Colony etc.), District Court Complex & Residential Complex, D-II Flats Vasant Kunaj, Aam Adami Mohalla Clinic etc. The division executing the said work with the help of four sub-division under its jurisdiction.

Detail of HOO/DDO/Cashier during 2019-20

HOO/DDO

S.No.	Name	Designation	Period of stay in Division of Date
1	Shri Chander Shekhar Azad	Executive Engineer	01.04.2016 to 27.06.2019
2	Shri Y.P. Sah	Executive Engineer	28.06.2019 to till date

Divisional Accountant

S.No.	Name	Designation	Period of stay in Division as of Date
1	Shri Manish Gupta	Asstt. Accounts Officer	01.04.2019 to 20.11.2019
2	Shri Sachin Bhat	Asstt. Accounts Officer	02.12.2019 to till date

Shri Bhat

Cashier

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S.No.	Name	Designation	Period of stay in Division as of Date
1	Shri Suresh Chand	Cashier/ UDC	09.09.2016 to till date

Budget Allotment and Expenditure during 2019-20 (Rs. in Lakhs)

Plan

Financial Year	Budget	Expenditure	Balance
2019-20	1581.00	1075.10	505.90

NonPlan

Financial Year	Budget	Expenditure	Balance
2019-20	1887.00	1075.97	811.03

Sanctioned strength as on 31.03.2020

S.No.	NAME OF POST	SANCTIONED	FILLED	VACANT
1	Group A	01	01	00
2	Group B	06	06	00
3	Group C	27	18	09
4	Work Charged Staff	17	17	00
	Total	51	42	09

Statutory Audit

As informed by the **Executive Engineer (C), (South) Bldg & Saket Court (M-422), Malviya Nagar, Mahrauli Road, New Delhi-110017**, the AGCR Audit of this office has been conducted by the AGCR upto financial year 2010-11.

Maintenance of Records

The maintenance of records of office of the **Executive Engineer (C), (South) Bldg & Saket Court (M-422), Malviya Nagar, Mahrauli Road, New Delhi-110017** for the period **2019-20** was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

Amil Shah

Old Internal Audit Report

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There were 44 Paras outstanding. Out of 44 paras, 02 paras are settled (taken as fresh) in this Audit.

Sr. No.	Year	Total para	Para Settled	Para Settled no.	Outstanding Paras
1.	1977-1979	12	-	-	12
2.	2005-2006	5	-	-	5
3.	2006-2008	4	-	-	4
4.	2009-2010	8	-	-	8
5.	2010-2016	6	-	-	6
6.	2016-2019	9	2	8,9	7
	Total	44	2		42

Details of old recoveries: NIL

Amal Bhat

Current Audit Report

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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, remaining 11 memos, converted into 08 Para (07 Para + 01 NPR) and 04 TAN.

Memo No.	Para No.	Brief of the para	Outstanding Para	Outstanding Tan
13	1	Provision of Contingency and its Utilization during the period 2019-20.	1	
14	2	Non completion of work	1	
15	3	Non levy of compensation in delayed work Rs. 7768106/-	1	
16	4	Unrealistic estimates	1	
17	5	Irregularity in Hiring of Vehicle under Work Head (Work Contingency)	1	
18	6	Installation of GPS System	1	
21	7	Undue benefit given to the Contractor	1	
	8	Non-Production of Record	1	
TAN No.				
11	1	Public Works (Suspense) Deposit		1
12	2	Huge outstanding balance of Rs. 7.37 Crore under Cash Settlement Suspense Accounts.		1
19	3	Review of Measurement Books		1
20	4	Non maintenance of Contractor Ledger		1
		Total	8	4

Arun Bhatt

The details of current recoveries are as under: -

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Sr. No.	Audit Memo No.	Para No.	Brief of the Para's	Amount (Rs.)	Amount recovered (Rs.)	Balance Amount (Rs.)
NIL						

The internal audit report has been prepared on the basis of information/records furnished and made available by the **Executive Engineer (C), (South) Bldg & Saket Court (M-422), Malviya Nagar, Mahrauli Road, New Delhi-110017**. 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

**Executive Engineer (C), (South) Bldg & Saket Court (M-422),
Malviya Nagar, Mahrauli Road, New Delhi-110017**

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LIST OF OUTSTANDING PARAS

S No.	Para No.	Year	Subject	Outstanding Amount (in Rs.)
1	1	1977-1979	Construction under ground Tank Capacity of 1,20,000 gallons at Police Lines	0
2	2	1977-1979	Construction under ground Tank Non recovery of Rs. 918.00 on account of empty cements bags	0
3	3	1977-1979	Jeep: Irregular charging of the cash	0
4	4	1977-1979	Log book Jeep DHE 4471	0
5	5	1977-1979	House Rent Allowance	492
6	6	1977-1979	Non employment of Technical Staff	0
7	7	1977-1979	GPF class IV	0
8	8	1977-1979	Muster Roll Register	0
9	10	1977-1979	Contingent Payment	0
10	11	1977-1979	Non utilization of serviceable dis- mentalled materials	0
11	12	1977-1979	Over payment of HRA	3480
12	13	1977-1979	Short recovery of income tax	1782
13	14	2005-2006	Improper Preparation of Estimates for work	0
14	15	2005-2006	Improper Irregularities in award of work	0
15	16	2005-2006	Improper Telephone Bills/Vrs.	0
16	17	2005-2006	Contingency bills	0
17	18	2005-2006	Service Postage register & Dispatch register	0
18	21	2006-2008	Avoidable extra / additional expenditure	0
19	22	2006-2008	Improper Preparation of Estimates & Non- review of progress of work.	0
20	23	2006-2008	Escalation of Cost and undue benefit to contractor	0
21	24	2006-2008	Delegation of powers for acceptance of works	0
22	1	2009-2010	Delegation of Performance of Division	0
23	2	2009-2010	Assumed liability of Rs. 7.98 Lacs for foreclosed work in Construction of 14 number (D/S) SPS	0
24	3	2009-2010	Irregularities in awarding to contract for construction of multipurpose hall at GBSSS at Rajokari,	0
25	4	2009-2010	Huge deviation / Extra items worth Rs. 991015/- due to unrealistic estimate	0
26	5	2009-2010	Loss of Rs. 67910/- in procurement of sanitary items on combined cost basis	0
27	6	2009-2010	Avoidable expenditure of Rs. 3.03 lakh (approx) on surplus work charged staff	0
28	7	2009-2010	Non-deduction of TDS amounting to Rs. 20441/-	20441

29	8	2009-2010	Excess expenditure than budget allotment and violation of Rule 56(2) & 56(3) of GFR	0
30	1	2010-2016	Excess expenditure over Budget Allotment	0
31	2	2010-2016	Huge outstanding balance of Rs. 7.37 Crores under Cash Settlement Suspense Accounts	0
32	3	2010-2016	Non levy of compensation in delayed work Rs. 6,83,937/-	0
33	4	2010-2016	Non completion of work	0
34	5	2010-2016	Non maintenance of Contractor Ledger	0
35	6	2010-2016	Non revision of A/A & E/s & Technical Sanction	0
36	1	2016-2019	Excess payment of Rs.52891/- towards EPF for hiring of services by contractors.	52891
37	2	2016-2019	Irregular expenditure on deployment of Computer Operator & Inquiry Clerk without approval of competent authority.	0
38	3	2016-2019	Unfruitful expenditure of Rs.712701/- due to foreclosure of works.	0
39	4	2016-2019	Office expenditure charged to works.	0
40	5	2016-2019	Releasing of irregular payment on account of non approval of Deviation Statement.	0
41	6	2016-2019	Inadmissible payment of Rs.55979/- in violation of conditions of the contract.	0
42	7	2016-2019	Non revalidation of FDR/Bank Guarantees.	0
43	8	2016-2019	Installation of GPS System	0
44	9	2016-2019	Non production of records	0
			TOTAL	79086

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Taken as fresh.
 J. W. Bhat
 D-2023

PART I (Contd Report)
(1977-78 & 1978-79)

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INSPECTION REPORT ON THE ACCOUNT OF
MR. H. P. D. (POLICE ADMINISTRATION)
POLICE DEPT. CHIEF, HYDRAULI ROAD, NEW DELHI
DELHI (DIVISION STARTED FROM 1.6.77) FOR
THE YEAR 1977-78 & 1978-79.

PART - I

OUTSTANDING OBJECTION OF PREVIOUS REPORT

Item No 1
Para 4

~~Para 4~~
~~Para 4~~

NAME OF WORK:- Construction of underground
water supply of 1,20,000 gallons at police station
for South, New Delhi District, at Mahabula road.

ESTIMATED COST Rs. 1,77,626.00

Item rate
Their rate tenders for the above mentioned
work were invited on 18.11.78 with date of opening
on 6.12.78. Out of 5 tenders sold, the following
three tenders were received.

- 1. M/S B.S. Jain & Sons Rs. 2,08,885.00
- 2. M/S S.V. Desmukh Rs. 1,50,000 (Largest)
- 3. M/S Kumar Const. Co. Rs. 1,95,708.00

From the above it will be seen that rate quoted
at item No.-I and 2 were 17.49% and 10.18% above the
estimated cost respectively whereas the rates quoted
by M/S S.V. Desmukh worked out to 15.55 below the
estimated cost.

Evidently rates quoted by M/S S.V. Desmukh

No.-54(30)/P.W.D. XVII/D.A./ A-III/8543 dated 12.12.79 intimated the Suptd. Engineer P.W.D. circular No.-III, I.P. State New Delhi. The factual position of the tenders with the remark that if tender of Shri D.V. Desmukh was considered the contractor would have to be asked to submit his design and drawings for scrutiny and approval.

It appears from the correspondence that no attempt were made either by the Executive Engineer or Suptd. Engineer to conduct any negotiation or to call for the design and drawing from the contractor Shri D.V. Desmukh who quoted the lowest rates.

The tender of Shri S.V. Desmukh, the lowest one, was evidently not considered without any specific reasons on the records i.e. works file, rejected tenders, comparative statement etc.

Incidentally it is also pointed out that Shri S.V. Desmukh had also submitted one letter in 4 sheets bearing No. S.V.D./1205, dated 6.12.78. Containing the assurance of submitting the drawing and design of the construction if his tender was approved.

As such the specific reasons for accepting the higher tender which ultimately caused an avoidable extra-expenditure of Rs. 45,708.00 interalia. The circumstances under which no negotiations were held with Shri S.V. Desmukh, contractor

Para No-2
 Para No-3

(96) (64) (778) (62)

PARA - II
NON RECOVERY OF Rs. 918.00 ON ACCOUNT
OF EMPTY CEMENT BAGS

As per clause 10 E of the agreement the contractor shall return at least 90% of the cement jute bags to the "Bag Collecting Agent". The contractor must produce certificate from bag collecting agent as a proof for the number of bags returned while claiming payment against each bill. In case empty bags are returned less than 90% of the bags issued, compensation of Rs. 1/- per bag returned short has to be recovered. In the following case receipt of only 1020/- empty bags had been found endorsed with the bills while the bags required to be returned were 1938 only. This may be seen as no receipt of 918 bags was found on the records. As such a recovery of Rs. 918/- in token of compensation under above quoted clause is due against the contractor which may please be recovered now under intimation to the audit.

S.NO.	NAME OF WORK	CONTRACTOR	CEMENT ISSUED BAGS	90% TO BE RETURNED
1.	Construction of underground tank capacity 1,20,000 gallon in Police Lines South at Mahrauli.	M/S Kumar Const. Co.	107.85 H.T. (2154 Bags)	1938
2.	Returned as per receipt on the	Short		Ant. of Compensation

Para No. 3

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Para - III

IRREGULAR CHARGING OF THE CASE.

A jeep had been procured by this Division through the Executive Engineer, Delhi Administration Elect. Dn. No.-III vide C.F. No.-71 dated 29.9.77. The cost of the jeep amounting to Rs. 30,947.28 paid to the Delhi Administration Elect. DN. No.-III in settlement of C.S.S. A/C Bill vide Tr. No.-71 of 29.9.77 was charged as under:-

1. 485 Housing-Police works	Rs. 23,210.46
2. 477 Co-Education	Rs. 7,736.82
	<u>Rs. 30,947.28</u>

It has however been seen that no such provision existed in the detailed estimates of the works done under the above quoted major Heads. The works got done were as under:

1. C/O Police Lines for South and New Delhi Distt. at Mehrauli Road.
SH. Barracks accommodation.
2. SH. 165 Type-I quarters.
3. Construction of N.P. Hall and Admin. Block for Govt. Hr. Sec. School, Green Park Estate.

In this connection the following audit comments are offered:-

In accordance with Para-33 of section 4 of C.F.W.D. manual vol.-II a provision of 1% on the cost

to cover the cost

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provision for the purchase of special T. & P. in any of the above noted estimates. According to para 14 of section 37 of C.P.W.D. manual vol. II purchase of Motor Cars, Trucks, Jeeps & other P. & T. is required to be regulated by the special orders of Govt. of India.

As such procurement of jeep without the authority of the competent authority is viewed as irregular which requires Ex-post facto sanction of the competent authority. Further the expenditure may be charged to an estimate framed for this purpose i.e. procurement of jeep. Needless to say please be intimated to the audit.

Page No. 4

Page No. 4

PARA - IV
LOG. BOOK JEEP DHE 4471

During the course of audit of the Log books of Jeep No.-DHE 4471. The following irregularities were observed:-

(a) The specific purpose of journey had not been given in the column provided for, only it had been expressed in ^{vague} ~~official~~ term i.e. 'Official' which is irregular. Further the name of the officer travelling in the jeep had also not been given for instance Log. Book n.e.f. 28.7.78 to 9.12.78 is quoted. The lapse may be clarified and practice stopped in future.

(b) Neither the Log. Books contain page certificate nor pages have been numbered. This is a prima facie

(a)

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(b)

6/25
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and as such the needful may now please be done ^{interalia} ~~intimated~~ noting the requirement for strict future compliance.

(o) The following discrepancies were observed in the Log. Book for 19.7.79 regarding the meter reading with reference to the distance covered:-

<u>DATE</u>	<u>READING FROM</u>	<u>READING TO</u>	<u>DISTANCE</u>
19.7.79	28869	28872 28872	5
	28872	28881	7

The discrepancy in recording the incorrect reading may please be clarified.

The division is housed in the campus of Police ^{Training} ~~Prakash~~ School, Mehrauli. The building occupied by the division is with a Garage facility to park the Government vehicles. It has however been learnt from the documents that jeep is daily parked at the close of the working time in some Garage at Dhaura Kuan, which is 10 Kms. from the Divisional Office. Every day the jeep comes to the Divisional office in the morning to be available to the officers. Thus the jeep ^{runs} ~~is~~ for 20 Kms., normally every day owing to the fact that the Garage provided for the purpose within the building of the Divisional Office, has not been utilised since the day of shifting of Divisional office to the present building in April, 1980. It is obviously clear that normally

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C/74

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situation is avoidable which results in infructuous expenditure of petrol and lubricants.

Incidentally it is also pointed out that one chowkidar also remains for watch and ward of the building and as such the point of safety, if any, will not stand valid. Action may therefore please be taken to utilize the Garage provided in the building of the Divisional Office so as to adopt the economic measures. If any fixtures or fittings are wanted in the Garage, they may be provided for. Action taken in the matter may please be intimated to audit.

The matter, however is brought to the notice of Higher authorities for investigation as to why the provision of the Garage in the building of the office was not utilized and why was the jeep parked at a distance of 10 Kms. from the office resulting in daily avoidable journey of about 20 Kms.

PARA - V

GENERAL SHORTCOMINGS IN THE MAINTENANCE OF DOCUMENTS

During the course of audit it was observed that many classified documents were not maintained properly. The following shortcomings were noted in general.

- 1. Name and Designation of the issuing authority.

Repd. V. S. Singh
...

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Para No. 5

~~PARA - I~~ PARA - II
HOUSE RENT ALLOWANCE

Para No. 5
17/9/54

(a) As per orders of the Govt., of India every official was required to fill in the prescribed proforma of H.R.A., twice a year in January & July of each year. This was the prima facie requirement for the admissibility of H.R.A. It was however observed that no such proforma was filled in during the period under audit lapses may please be clarified and requirement may please be noted for strict future compliances ^{as} per the present orders.

Para No. 5

(b) As per rules maximum H.R.A., admissible without production of rent receipt or rental value certificate is Rs. 112.50. During the course of audit it was observed that Shri S.K. Gupta, A.E. & Shri B.N. Mittal, A.E., were paid H.R.A., @ 15% without production of Rent Receipt or Rental Value certificate. This has resulted in an ~~excess~~ overpayment of Rs. 429.90 and Rs. 61.25 respectively as detailed below:-

1. SHRI S.K. GUPTA, A.E.

MONTH	BASIC PAY	H.R.A. PAID	H.R.A. DUE	OVERPAYMENT
6/77 (23.6.77 to 30.6.77)	Rs. 960.00	38.40	30.00	8.40
7/77	Rs. 960.00	144.00	112.50	31.50
8/77	Rs. 960.00	144.00	112.50	31.50
9/77	Rs. 960.00	144.00	112.50	31.50
			112.50	31.50

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MONTH	BASIC PAY	H.R.A. PAID	H.R.A. DUE	OVERPAYMENT
2/78	Rs. 960.00	144.00	112.50	31.50
3/78	Rs. 960.00	144.00	112.50	31.50
4/78	Rs. 960.00	144.00	112.50	31.50
5/78	Rs. 960.00	144.00	112.50	31.50
6/78	Rs. 1000.00	150.00	112.50	37.50
7/78	Rs. 1000.00	150.00	112.50	37.50
				<u>Rs 429.90</u>

2. SHRI B.N. MITTAL, A.M.

6/77 (29.6.77 to 30.6.77)	Rs. 775.00	38.75	37.25	1.50
7/77	Rs. 775.00	116.25	112.50	3.75
8/77	Rs. 775.00	116.25	112.50	3.75
9/77	Rs. 775.00	116.25	112.50	3.75
10/77	Rs. 775.00	116.25	112.50	3.75
11/77	Rs. 775.00	116.25	112.50	3.75
12/77	Rs. 775.00	116.25	112.50	3.75
1/78	Rs. 775.00	116.25	112.50	3.75
2/78	Rs. 775.00	116.25	112.50	3.75
3/78	Rs. 775.00	116.25	112.50	3.75
4/78	Rs. 775.00	116.25	112.50	3.75
5/78	Rs. 775.00	116.25	112.50	3.75
6/78	Rs. 775.00	116.25	112.50	3.75
7/78	Rs. 775.00	116.25	112.50	3.75
8/78	Rs. 775.00	116.25	112.50	3.75
9/78	Rs. 775.00	116.25	112.50	3.75

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The overpayment of Rs. 429.90 from Shri S.K. Gupta, A.E. and Rs. 61.25 from Shri B.N. Mittal, A.E. may please be recovered under intimation to audit.

(c) On going through the Pay Bill Register it was found that Shri Ramesh Behari Dixit, J.E. had vacated the flat No. 780 Kalyanwas, Delhi on 22.8.80 but the date of allotment of the flat had not been mentioned anywhere. In spite of our several reminders the office had supplied the same. As such it is not clear when the flat was allotted to him. Further the officer was paid H.R.A. as admissible under rules but no House Rent had been charged from him which is irregular. As per rules Shri Dixit was not entitled to any H.R.A. Besides this the House Rent has to be charged from him. The case may please be reviewed and H.R.A. overpaid to him including House Rent if any may be recovered from him under intimation to audit.

C. Parashar
12/11/80

PARA-XI PARA-VI

NON EMPLOYMENT OF TECHNICAL STAFF

As per clause 36 of the agreement, contract is required to employ technical staff i.e. Graduate Engineer on work costing more than Rs. 5 lakhs and less than Rs. 5 lakhs failing which amount not exceeding Rs. 2000.00 per month in the case of Graduate Engineer. and Rs. 1000.00 per month in

Para No. 6
6
Para No. 6

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G.M.

661

contractor. In the below mentioned case neither any certificate to words employment of required technical staff has been recorded in the M/B voucher nor any recovery has been made.

S. NO.	NAME OF WORK	NAME OF CONTRACTOR	C.V. & DATE OF MONTH	STAND/ COMPLETION	ESTIMATE COST	AMT. REC- OVE- RAS- LE F.M.	AMT. TO BE RECO- VERED
1.	C/O Police line M/S Behari for south Delhi Jal Aged & New Delhi Distt. Sons. Mehrauli Road External Sewerage line.		130 9/79	3.3.78 18.5.79	Rs. 267500.00		13,500/-

The above case may please be reviewed and necessary recovery of Rs. 13,500/- may please be made under intimation to audit.

Para No. 7

Para No. 7

~~PARA - III~~ PARA - VII

G.P.F. CLASS IV

On going through the G.P.F. ledger of the class IV employee it was found that interest @ 5.5% for the year 1978-79 was wrongly given to the following employee instead of 8% admissible as per rules which result excess credit of Rs. 69/- as an interest in their account. Necessary correction in rate of ~~interest~~ interest in the G.P.F., ledger/Broad sheet may please be done subject to verification under intimation to audit.

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S. NO.	NAME	OPENING BALANCE	INTEREST ALLOWED @ 8.50%	interest as per rules @ 5%	difference
1.	Shri Mulia Chowkidar	2545	226	211	Rs. 15.00
2.	Shri Muran Lal Peon	2901	209	171	Rs. 38.00
3.	Shri Sham Lal Peon	40	16	15	Rs. 1.00
4.	Shri Baljeet Singh Peon	2706	239	224	Rs. 15.00
					<u>69.00</u>

Para No. 8

~~PARA XIII~~ PARA No-VIII

Para No. 8

MUSTER ROLL REGISTER

During the course of audit of the Muster Roll Register it was observed that while authorising the employment on muster roll basis no mention for specific dates for which such employment was deemed necessary had been mentioned. Obviously it might give way to improper use of the employment. A few examples are given below.

The practice should therefore be stopped hence forth and lapse clarified interaria intimating the measures adopted to cover the proper utilisation of muster roll employment in the absence of specific dates of employment.

S. NO.	M.ROLL NO.	NAME OF WORK	DATED	AMOUNT
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54 26 64

469 92

S. NO.	M. ROLL NO.	NAME OF WORK	DATED	AMOUNT
3.	23	G.G.H.S.S. at Mehrauli for dismentilling of sheets.	7.11.78	Rs. 399.00
4.	30	A/R & M/O Outgrs Rent House.	15.12.78	Rs. 202.50
5.	33	G.H.S.S. At Patch Fur Ben.	14.1.79	Rs. 243.00
6.	36	G.H.S.S. Mehrauli	17.2.79	Rs. 243.00

PARA - XIV

SERVICE BOOKS

During the test check of the Service Book following irregularities/ommission were noticed:-

The following details were not mentioned in below given Service Books.

1. Shri Sunil Batra, J.E.
2. Shri Siddha Nath Sharma, J.E.
3. Shri Kanta Prashad, J.E.
4. Shri Rajeev Lohar, J.E.
- a. G.P.F. Account No.
- b. Dectaration of Home Town
- c. Family Particulars
- d. Marital states
- e. Entry regarding scheduled caste/S.T.
- f. Nomination of D.C.R.&
- g. Nomination of C.G.E.I.S.

Reply sent you days 1/11/79

... please be filled

16.0 1/11/79

... to be checked by

PARA - XV PARANE. 18

NON PRODUCTION OF RECORD

The following records were not shown to audit as the same were not readily available as stated by the authorities, the same may please be traced and shown to next audit.

S.NO.	NAME OF RECORD	YEAR
1.	Vistor Book/Hire Charge Book for rent No. 285 Outals Rent House.	1977-78
2.	C.T.R. observation for the work C/O Police line for south & New Delhi Distt. at Mehrauli Road S.W. External Sewage Line.	1977-78
3.	Registration slips of petrol/M.Oil, History sheet for the jeep No. DIB 4471.	1977-78 & 1978-79
4.	Service Postage stamp A/C register and destaplice register in respect of all sub-Divisions	1977-78 & 1978-79
5.	Electricity and water charges register.	- do -
6.	Ex-Engineer (Admn.) (Police Trg. Camp, Mehrauli Road, New Delhi (Divn. Started w.e.f. 1.6.77)	1977-78 & 1978-79

This is Plan

cut fresh

PARA - XVI

CASH BOOK

During the scrutiny of the cash book for

1977-78 & 1978-79 in general and 2/78, 1/79 in particular, the following irregularities were noticed:

Under rule 77 of C.T.R., Vol.-I. The daily

to be checked by

Reply Vengal
W/V

(13) (8)

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(D)

(SM)

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966.
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- 18 -

~~1977-78~~ 8/77, 9/77, 12/77, 1/78, 3/78.
4/78, 7/78, 10/78 to 3/79.

1978-79

This may be noted for compliance in future.

PARA - XVII *Parone X*

Para No. 9
h. N. 10

CONTINGENT PAYMENTS

Purchases excuting 250/-, without calling of quotations.

Vr. -85 Dated 16.1.79

It was seen from cont. Vr. that a purchase of 200 P.D.-7 forms printed was made from M/S J. Mand & Sons D-158 A, Patel Nagar, New Delhi for Rs. 790.00 and the extra charged to contingencies of the work C/O C.H.S.S. of Mehrauli without calling of quotations ~~was~~ required for any purchase above Rs. 250/-. Position be clerified why could furnitures were not observed. The sanction of the competent authority to regularise the expenditure may be obtained and commuicated to Directorate of Audit.

PARA - XVIII

M.B.'s REGISTER

On a scrutiny of register of M.B.'s it was seen that, date of return of M.B.'s *issued* to *to* was not filled in the register as under:-

App. verified
in [unclear]

PAGE OF
M.B. RE-
ATC/0000

M.B. NO.

DATE OF
ISSUE

ISSUED TO

(51) (83)

465
(81)
(49)

PAGE OF M.B. RE- GISTRE M.B. NO. DATE OF USES ISSUED TO

#	Sl. No.	Page No.	Date	Name
1.	17		27.8.77	Shri S.K. Gupt. AE - II
2.	21 to 40 68 to 77		5.9.77 27.10.77 28.1.77	Shri Bipin Chand ABE-III
3.	83 to 92		7.3.78	Shri T.S. Gupta
P. 3	73 to 102		7.3.78	Shri B.N. Mittal
	133 to 152		4.10.78	
	159 to 178		20.2.79	
P. 4	103 to 107		23.3.78	Shri S.K. Gupta
	118 to 127		5.5.78	
P. 5	154 to 156		18.10.78	A.E.-III
	159, 160, 162		15.2.79	
	163 to 168		21.2.79	

Part 1
Part 2
Part 3
Part 4
Part 5

Replies be completed now under intimation to audit.

Para No. 10

Para No. 11
10

NON UTILISATION OF SERVICEABLE DISMANTLED MATERIALS

On a survey report sanctioned by S.E. Vide letter No. 23(i)/PWD(i)/C-III/Divn.-17/vol.-II-17633 & 34 dated 17.11.78. Some serviceable material was recovered out of the dismantled material from the work.

Construction of G.O. No.

(50)

464
19
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i)	Bricks IInd class	5000 Nos.
ii)	M.S. Tubular Trusses 18'-0" x 4" = 7"	9 Nos.
iii)	M.S. Tubular Rafterlines 10' = 6" (1 1/2")	32 Nos.
iv)	M.S. Tubular Rafters	-
v)	M.S. Tubular Ties 10' = 6"	4 Nos.
vi)	M.S. Tubular Posts 2 1/2"	20 Nos.
vii)	A.C.C. Sheets (Corrugated) Small and big	42 Nos. (107.5 Sq. meter)
viii)	Ridges	20 Nos.

The dismantling work was done by engaging labour on M. Roll No. 88/23/78-79 or 7" (carpenter 2 Nos. and 6 Nos. Beldars for 6 days paid for Rs. 399/- (CV-71 dated 11.1.79). It was seen from the dismantled register prepared by Sub-Divn. IV that out of 7 items Bricks (5000) and ACC sheets (42000) have been temporary issued for the work police staff quarters at Mehrauli as temporary kitchen block and other material is still lying at site in the safe custody. During discussion it was informed by the AC IV that the material valued at Rs. 15000 - 20,000/- (approximately) could neither be utilised on any work nor disposed of by auction.

Early steps be taken to utilise the still

Para No. 11

(119) (81)

467
(37)
(17)

~~PARA - XX~~ PARA - XX

(59)

~~OVERPAYMENT OF H.R.A.~~ OVERPAYMENT OF H.R.A.

Shri Vijender Kumar Executive Engineer was drawing H.R.A. at the flat rate of Rs. 112.50. Later on he was allowed by the Supdt., to draw the H.R.A., on percentage basis i.e. @ 15% of his pay with retrospective effect from 1.7.78. On scrutiny of the documents/information it was found that his wife was employed as teacher in Municipal Corporation of Delhi and as such he was not entitled to draw H.R.A. more than Rs. 112.50 on the basis of 60% of the reliable value of his house amounting to Rs. 325/- as intimated by the officer concerned. As such the ~~xxx~~ net payment of H.R.A., amounting to Rs. 3,480/- as per detailer given below may now please be recovered from him under intimation to audit.

S. NO.	PERIOD	PAY	H.R.A. DRAWN	H.R.A. DUE	OVERPAID
1.	1.7.78 to 1/79	1150/-	172.50	112.50 60.00	420.00
2.	2/79 to 1/80	1200/-	180.00	67.50	810.00
3.	2/80 to 1/81	1250/-	187.50	75.00	900.00
4.	2/81 to 1/82	1300/-	195.00	82.50	990.00
5.	2/82 to 5/82	1350/-	202.50	90.00	360.00
					3480

(b) All other such cases may please be

may please be recovered under intimation ~~and~~
to audit.

(KR) (SO)

158

462
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Para No. 12
Para No. 13

~~PARA - XVI~~

SALARY (XVII)

SHORT-RECOVERY OF INCOME-TAX

On going through the income tax calculation statements in respect of the Ex.-Engineer, P.W.D. XVII, Delhi Administration Police School training, Mehrauli, New Delhi for the years 1977-78 & 78-79 it was found that the income tax amounting to Rs. 1,700/- been short recovered from the following officials as per details given below. The same may please be recovered from that and credited to Govt. account under intimation to audit.

<u>S.NO.</u>	<u>NAME</u>	<u>AMOUNT</u>	<u>DATE</u>
1.	Shri Vijender Kumar	649.00	
		691.00	
2.	Shri S.K. Gupta		
	1978-79	504.00	1051.00
	1977-78	547.00	<u>1700.00</u>

(b) Income-Tax calculation statements in respect of all other officers were not produced to audit. The same may please be traced and produced at the time of next audit.

Shri VIJENDRA KUMAR EX-ENGINEER

Salary for 1978-79	22,832.00
Less interest on C.D.S.	35.00
	<u>22,797.00</u>

22,800.00

(47) (39) 571

C/612
(35)
(45)

19,517.00

Less G.P.F.

3,947.00

15,570.00

INCOME-TAX

Upto 15,000

1,050.00

for X 18%

102.60

Total

1,152.60

S/O @ 15%

172.89

G. Total

1,325.49

Already paid

676.00

649.00

Remarks: Rebate of H.R.A. amounting to Rs. 4,054/- has been wrongly been given. He was not entitled to any rebate being residing in his own house.

SHRI S.K. GUPTA

Salary for 1978-79

18,448.00

Less S.D.

(-)

2,845.00

15,603.00

Less G.P.F. 5400 + 60

= 5460/-

restricted to 30% of

Rs. 15,603.00

4,681.00

10,922.00

10,920.00

INCOME-TAX

46 28

460
34
44

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REMARKS:

Rebate on H.R.A., amounting to Rs. 1519.50 has been given without production of House Rent Receipt.

SHRI S.K. GUPTA

Salary for 1977-78	18,290.80
Less interest & C/S 168 + 45	213.00
	<u>18,077.80</u>
Less S.D.	2,807.80
	<u>15,270.00</u>
Less G.P.F.	4,100.00
	<u>11,170.00</u>

INCOME-TAX

3170 x 15%	476.00
S/C @ 15%	71.00
	<u>547.00</u>
Total	

REMARKS:

Rebate on H.R.A., amounting to Rs. 1782/- has been given without production of H.R. Receipt.

PARA - 22

REMITTANCES

It was seen from the Remittance Book that a sum of Rs. 30,866/- including a earnest money deposit by C.D.R. for Rs. 20,000/- was remitted to R.B.I., for credit to Govt A/C during 1/79 but the P.A.O., only verified the remittance of Rs. 10,868/- for 1/79. The

Asst. Secy
...

Page No. 13

15 17

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13

Memorandum
Dated: 10/11/05

Sub: - Improper Preparation of Estimate for work

Name of work - ARMO to Education Buildings under Sub Div II / PWD-17 (NCT) N.P. during 2004-05 (S.I) Internal & External Finishing of G.S.S, Vasant Kunj, Vasant Vihar, Mehrauli Nagar and Malviya Park.

Estimated cost: 7,34,530
Tendered Amt: 3,14,591
Security Deposit: 1,57,300
Earned Money: 1,44,91

Time allowed: 3 months
Date of start: 17-12-05
Actual Date of completion: 15-3-05
Actual Expenditure: 4,10,462/-

Percentage rate of the tender: - 55.58% Below

The Division had awarded the above work to the contractor Sh. Sachin Ram at the tendered cost of Rs. 3,14,591/-, which was 55.58% below the estimated cost of Rs. 7,34,530/-.

In this regard it was observed that the estimate for the above work was made in a vague manner without making proper calculations for the work. Even the actual expenditure for the work was Rs. 4,10,462/- which was 44% below the estimated cost.

Clarifications for making the estimate in a vague manner may be elucidated to audit and necessary corrective measures may be taken in future to avoid the same.

Per No. 14

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Page No. 10
Date: 10/10/05

~~Per No. 14~~ Sub: - Irregularities in Award of Work

Name of work: - Renovation of D.C. Office (S/W) at Kapanherah, N.D. (S.H. Falce ceiling and Kota. Stan Flooring)

Estimated cost: 7,51,291

Tendered cost: 6,87,056

Percentage rate of the tender - 8.55% below

Earned Money: 15025/-

Security deposit: 34353/-

Time allowed: - 2 months

Date of start: - 26-6-05

Actual Date of completion: - 8-12-05

Actual Expenditure: - 1043545/-

The Division had awarded the above work to the contractor Sh Suresh Chand Sharma at the tendered cost of Rs. 6,87,056/- which was 8.55% below the estimated cost of Rs. 7,51,291/- The stipulated time for the start of work was 26-6-05 and completion of work was 25-8-05.

In this regard following points were noticed:

a. Extra items fittings

As per Section 23.6 of the CPWD Manual no extra items should be executed without the approval of the competent authority who accorded the technical sanctions. However, the Division executed 37 extra items costing Rs. 561049/-, which was 74.88% of estimated cost. Prior approval of the competent authority for the same was not available with the records. Clarification for marking with the approval

452
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43 75

b. Extension of time

The above work was completed on 25-8-05, i.e. $3\frac{1}{2}$ months after the due date of completion. Approval of the competent authority for the extension of time was not obtained by the contractor, even though there was more than enough time to collect the same.

Classification for the same may be given and necessary action may be taken in future to avoid the same. If the extension was due to the default of the contractor necessary ~~penalty~~ penalty may be ~~removed~~ removed from him.

c. Revised Technical Sanction

In terms of Sec 2.26 of CPWD Manual if the expenditure exceeds beyond 10% of the technical sanction, a revised technical sanction is required to be issued by the competent authority. In this case even though the actual expenditure exceeded more than 38% of the technical sanction no revised technical sanction has been issued by the competent authority. Classification for the lapse may be elucidated to audit.

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Memorandum
indicating...

Irregularities in Award of Work

Name of work: H/R and m/o to educational buildings under Sub-Division II / PWD-17 (WOT) Work during previous (SI) Internal and External finishing of G.S.S. K.K. Baruan, Sec E, 7/2 & Maratapuram

Estimated cost: 7,76,916

Tendered cost: 7,69,237 - 86%

Percentage rate of the tender: ~~86%~~ % below

Earnest Money - 15418

Security Deposit - 15469

Time allowed - 3 months

Date of start - 23-2-06

Date of completion - 22-5-06

The Division has awarded the above work to the contractor Sh. Bush Ram at the tendered cost of Rs. 7,69,237 which was ^{86%}~~86%~~ below the estimated cost of Rs. 7,76,916. The work was started on 23-2-06 and the stipulated time for the completion of the work was on 22-5-06.

In this regard following points were noticed:

a. Extension of time :-

The stipulated time for the completion of the work was on 22-5-06, but the work has not been completed till date. Permission for the extension of time has not been issued by the competent authority even after a lapse of four months from the due date. Clarification for the same be elucidated to Buelid and and necessary penalty may be levied from the contractor if the ~~work~~ ^{work} has not been completed within the stipulated time since to

(41) (73)

1/25/22
12/20
29/1
139

b. Revised Technical Sanctions

In terms of Sec. 2.26 of C.P.W.D. Manual if the expenditure exceeds beyond 10% of the technical sanction a revised technical sanction is required to be issued by the competent authority. In the above work even though the expenditure exceeded more than 25% of the technical sanction and the work is still in progress no revised technical sanction has been issued by the competent authority as per records provided to audit. Reasons for not following the rules may be clarified to Audit.

c. Improper Estimate for work

It has also been noticed that the estimate for the work was not done in a proper way. As per the last bill submitted by the contractor the expenditure was Rs. 994758/- i.e. more than 25% of the estimated cost and the work is still in progress. It is very much clear that the estimate was done in a vague way, which requires clarification from the officials concerned.

Corrective measures may be taken on the above points under intimation to Audit.

(110) (A2)

Para No. 15

(100) 452
 98
 38

~~Para No. 15~~

~~Para No. 15~~

Page No. 10
 Date: 19.9.06

Subject: Telephone Bills/vsr.

During the scrutiny of Telephone Registers and vouchers for the audit period 2005-06, it has been observed that surcharge has been paid in the following bills which is not authorized expenditure. The excess payment made to MTRCL be got regularised from the competent authority.

Telephone No. - 25841268.

<u>Vr. No + date.</u>	<u>Am. Paid.</u>	<u>Actual Amt of Bill due.</u>	<u>Excess Paid</u>	<u>Remarks</u>
No 22 DT 7/10/05	4126-	4026-	100-00	Payment made after due date.
No 24 DT 2/05	3374-	3304-	70-00	do
			<u>170-00</u>	

B- Reconnection charges:

R. 100/- paid vide vr. no. dt DT 2/11/05 as reconnection charges for Telephone No. 25841268 which is also un-authorized expenditure.

Concl. m. 8/11/06

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(49)

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Cont. from p. 101

The unauthorised expenditure made by the Division requires regularisation from the competent authority.

Hence, the whole amount (170+100) made by the Division be got regularised from the competent authority under intimation to audit.

(25) (70)

Para No 16

(15/5/16) (36)

Memo No. 07
Para No. 17
Dated: 15.9.16

CONTINGENCY BILLS

During the scrutiny of contingency bills for the audit period 2005-06 following shortcomings were noticed: -

1. Certificate of Stock Entry

Certificate of goods received in good condition and stock entries were not given in the vouchers as required under Rule 101 of Receipts and Payments Rules. Some of the cases noticed are given below: -

- a. C.V. No. 7, dt. 17 $\frac{3}{06}$ - purchase of file covers, pens, etc.
- b. C.V. No. 10, dt. 2 $\frac{3}{06}$ - Purchase of glasses.
- c. C.V. No. 37, dt. 27 $\frac{3}{06}$ Purchase of liveries.
- d. C.V. No. 38, dt. 8 $\frac{3}{06}$ - Purchase of door closer.
- e. C.V. No. 39, dt. 9 $\frac{3}{06}$ - Purchase of cartridges for printer.

2. Acknowledgement for Receipt Payment - (RBP Rule 5E)

Receipt for the payment of Rs. 3750/- to M/s ~~ABC~~ Computers vide C.V. No. 39, dt. 29 $\frac{3}{06}$ not attached with the voucher.

3. Contingent Register

Contingent Register in Form G.A.R. 27 has not been maintained.

4. Stock Registers

In spite of repeated reminders stock registers of consumable and non-consumable items were not produced to audit for verification. Consumable register

Not verified
21/8/16
[Signature]

~~37~~ (69)

47 d/si
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(95)
(35)

Para No. 17

Richardson

Dated: 14.9.2006

~~Para No. 5~~ Para No. 18

Service Postage Stamp register & Despatch register

During the test check of Service Postage Stamp register of Despatch register for the period of Audit 2005-06, The following discrepancies were noticed:-

1. Page Certificate was not given on the first page of the Despatch register.
2. Totals made in the Stamp registers in the month of Jan 06, Feb 06, & March 06 are found incorrect & subsequently progressive totals will be changed. The necessary correction be made in the monthly total as well progressive totals under intimate to audit.

76 (68)

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Date: 19.9.06

~~Para No 19~~ Para No 19

Spouse Information

Spouse informations of the following officials were not produced to Audit :-

1. Su. Dheender Singh J. E. ~~JE~~
2. Su. Mahboob Hasan
3. Su. O.M. Meena - JE
4. Su. Surjit Singh - JE
5. Su. M. P. Gopalan - JE
6. Su. V.M. Tiwari - JE
7. Su. Kantilal Jeetkaur - UDC
8. Su. Harbaksh Singh - UDC
9. Su. Angoori Devi - Sweepers
10. Su. Suresh Chandel - LDC
11. Su. Ajay Jain - "
12. Su. T.K. Bafra - "
13. " H.S. Mehal - "
14. " Has Hari Lal - Dastar
15. " Satish Kumar - Peon
16. " Vinod Kumar - Chowkidar
17. " Sunder Singh - Sewer Man

Thirko

~~JE~~
~~JE~~
~~JE~~
~~JE~~

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Ch 9 (33)
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Ref. Memo No. 01
Dated: 11.9.06

~~PARA No. 7~~
PARA No. 20

NON-PRODUCTION OF RECORDS

Following records were not produced to
audit for verification:

1. ~~G.P.F. Record Sheet in Form G.P.F. 48~~ *Seen*
2. Stock Register of Non-consumable items and Property Stock Register.
3. Stock Register of Receipt Books (G.P.F. 6)
4. ~~Strength and vacancy position of staff.~~ *taking work charged*
5. ~~M.B. Issue Register~~ *Seen*

~~This Para has been *seen*~~

Mond 21/9/06
(MAN MOHAN SINGH)
J.A.O.
Part 5 No. 10
Dir. of Audit

Para No. 18

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CURRENT REPORT (2006-08)

Para No. 1 (Ref. No. Para No.14 dated 29.10.08)

Subject: Avoidable extra/additional expenditure

The work of construction of porta cabin at the camp office of the Hon'ble Speaker at Lado Sarai, New Delhi was awarded to M/s Rakesh Kumar at a tendered cost of Rs.3,83,398/- which is 53% above the estimated cost of Rs.2,50,587/-. However the total expenditure amounting to Rs.12,74,721/- was found incurred which amounts to 508% of escalation from the estimated cost. Deviation in following items of work was found made:-

Item No.	Qty. Agreed	Qty. executed	Qty. deviated	Rate/unit	Deviated expdr.
7.3.1	8sq	53.58	45.58	804.40	36665
52	110sq.	127.19sq	17.19	855.27}	
7.1.1	70kg	780.66kg	710.66kg	287.95}	75399
71.1	70kg	780.66kg	710.66kg	287.95	139627
Total					251691

Apart from the above, 5 numbers of extra/additional items costing Rs.6,43,273/- have also been executed as per the final bill. In this context following observations have been made by the audit:-

- i) As per section 2.26 of CPWD Manual it has been specified that if the expenditure exceeds beyond the 10% of the technical sanction a revised technical sanction is required to be issued by the competent authority. In the instant case the expenditure has been exceeded beyond the above limit but revised technical sanction is not found obtained from the competent authority as per record made available to the audit.
- ii) As per section 23.2.1 & 23.6 of the CPWD Manual, no deviation/extra/substituted in the quantities of any items should be made without the prior approval of the competent authority. The approval/sanction of the Competent Authority for such huge deviation/extra work and expenditure amounting to Rs.1,39,627/- & Rs.480,870/- respectively was not obtain from the competent authority.
- iii) Since the actual expenditure has been enhanced to the extent of 5 times of the estimated cost, the very purpose of calling tenders, codal formalities etc. has been defeated.
- iv) It may also be clarified to the audit that why the extra/substituted items as well as deviated quantity of items of works escaped the attention of the Division while preparing estimates.

P.C.S. No. 19

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Para 2

(Ref. No. 16 dated 30.10.2008)

Subject: Improper preparation of estimates & Non-review of progress of work

The PWD Division M-122 primarily executes the maintenance work 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:-

During the scrutiny of entries made in the Agreement Register it has been observed that a total number of 160 works have been undertaken by the Division during the year 2007-08 of which 78 works are still in progress which means only 51% of achievement has been made within the agreed and stipulated date. However, Section 28.5 of the CPWD Manual states that the tender accepting authority shall review the progress of work each month with all the concerned disciplines including the contractor.

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

Besides above, instances of improper preparation of estimates for works were also came to notice of the audit which ranges between 28% to 82%. Few such instances are given below:

s.no.	Agreement no.	Name o work	Estimtd.cost	Actual expdr.	%age of inflation
1.	110	EOR to Police Stn. & Res.colony	7,25,184	13,19,937	82%
2.	139	EOR to BTC Pusa	17,25,324	27,97,647	62%
3.	23	EOR to Police Stn. & Re. Qtr Sarojini Ngr	9,98,091	14,93,414	50%
4.	95	Augmentation of Drinking water facilities at Chhatarpur	5.07,975	3,64,008	28%

All above cases along with other similar cases may be reviewed and reason 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 be intimated to audit.

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Per No 20

Para No. 23

(Rf M.No.15 t.29.10.2008)

Subject : Escalation of cost and undue benefit to contractor

The work of maintenance to educational building for internal and external finishing in govt. School at S.2, R.K.Puram was awarded to M/s Varun Gupta & Co at a tender cost of Rs.3,16,969/- which is 8% below the estimated cost of Rs.3,44,532/-. As per agreement register a total expenditure to the tune of Rs.15,30,833/- has been found incurred which amounts to 482% more than the tender amount and the cost of addition of deviation and extra items alone constitute 383% of the tender cost i.e. 12,13,864/-. However, record such as approval/sanction, final bill etc. was not shown to audit. The Division vide their reply stated that approval/sanction has already been obtained and will be provided in due course. These works were escaped while preparing the preliminary estimate and due to addition of these works during execution, contractor has unduly been benefitted with the avoidable expenditure incurred from govt. account.

It is, therefore, evident from above that the Planning Branch of the Division is not taking due care while preparing the estimates. Keeping in view of this facts audit is of the view that the Division may adopt cautious approach to the preparation of preliminary estimates so that private agencies may not get unduly benefit and also government may not be at a loss while carrying out various public works.

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Para No. 21

PARA No 4 ~~24~~

(Ref No.11 dated 22.10.08)

Sub: Delegation of powers for acceptance of works

As per delegation of powers for acceptance of lowest tender conferred upon the Executive Engineer vide OM No.DGW/MAN/129 dated 30.12.05 he may accept works costing up to Rs.15 lakhs. The tendered amounts of works as per detail given below have exceeded the above limit. The sanction of Competent Authority has not been provided to audit and in case sanction does not exist, the expenditure may be got regularised from the Competent Authority under intimation to audit:-

a) Agreement No.66/EE/M122/07-08

Name of work	C/o multipurpose Hall at Govt. Co-Ed. Sec. School At Pocket 7, Pappan Kulan
Estimated cost	Rs.24,36,139/-
Tendered Amt.	Rs.33,12,175/-

b) Agreement No.139/EE/M122/07-08

Name of work	EOR to BTC Pusa Complex, New Delhi
Estimated cost	Rs.17,25,324/-
Tendered Amt.	Rs.18,97,684/-

(62)

(22)

444
(24)

PART-II

**CURRENT AUDIT REPORT IN R/O CIVIL BUILDING
MAINTENANCE DIVISION M-122 (PWD)PTS, MALVIYA NAGAR
FOR THE PERIOD 2009-10**

Para no.1

25 Peranals

Ref. AM no13 dt.15.10.10
AM.18 dt. 20.10.10

Subject: Performance of Division

CBMD M-122 primarily executes the maintenance work of Delhi Govt. buildings/quarters 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 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 vide A.M-13 dated.15.10.10 but not provided by the division. However, as per entries made in the Agreement register it has been observed that only 55% of works were completed during audit period and %age of works completed in time is only 38% as detail given below:-

Total work awarded	Total work completed	Completed within SDOC	%age of timely completed work	Completed after SDOC	%age of delayed completed works	Works in progress after SDOC	%age of works in progress after SDOC
188	104 (55%)	72	38%	32	17%	84 (including 6 closed works)	45%

Similarly out of 14 work orders awarded during 2009-10 only 07 i.e 50% have been completed and rest 50% are still incomplete. Normally work order are awarded for work to be completed on emergent basis, hence incompleteness of these seven work shows that

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either these works were not required on an emergent or department failed to monitor to get complete these works in time.

Above data clearly indicates that only 38% of achievement has been made 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.

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: Besides above during test check of work files instances of improper preparation of estimates for works have also been noticed which ranges between 23% to 125% in escalation as compared to tendered cost as detailed below:-

S.N	Agreement No.	Estimated Cost (in rupees)	Tendered cost (in rupees)	Expenditure on deviation and extra items till date (in rupees)	%age of escalation on tendered cost due to deviation/extra items
1	16	59,84,417/-	71,81,300/-	16,41,818/-	23%
2.	57	14,80,541/-	17,91,455/-	9,91,815/-	55%
3,	78	27,60,975/-	13,25,268	3,42,940/-	26%
4.	97	12,06,648/-	5,53,248/-	6,89,291/-	125%
5.	178	15,33,551/-	20,91,764/-	5,76,582/-	28%
6.	188	3,45,113/-	3,89,909/-	1,77,129/-	45%

However, it has been noticed that in some cases escalation was upto 125 % (Ag No.97) as compared to tendered amount

.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.

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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.

Para no. 26

Ref. AM no.15 dt.18.10.10

23
Subject: Assumed liability of Rs.7.98 lacs for foreclosed work in Construction of 14 number (D/S) SPS Class rooms, Stair case at SKV Samalkha, New Delhi.

Scrutiny of agreement and work file of the said work revealed that the contract was awarded to Sh. Krishan Chander on 3rd call of NIT at his tendered amount of Rs.36,60,783/- which was 5.33% below the estimated cost of Rs.38,66,888/-. The stipulated DOS and DOC of work was 5.02.10 and 4.06.10 respectively. The contractor had started the work as per the alternate site made available by the principal of the school and lay out was also given. No permission of competent authority was available in file for change of site. The execution of work was also initiated by the contractor. As the work was in progress the work was got stopped by the villagers and the principal of the school. It was decided by Director of Education that the trees coming in the alignment/layout would be got removed by the principal of the school, but nothing has been done till 19.06.10 i.e. even after the SDOC (04.06.10), and thereafter the contractor has closed the work and a claim of Rs.7,97,581/- made by the contractor for work done/ mobilizing and demobilizing the resources at work site.

The claim of the contractor has been forwarded to Supdt. Engineer vide letter dt.24.06.10 by the Exn. Of the Division with the request to convey the approval for closing the work/contract and making the payment of the claim of the contractor as the claim is reasonable and justified. Action/reply in this regard is still awaited from Supdt. Engineer office.

Further, file revealed that fresh tenders (4th call) have been invited in July-2010 for the said work with same estimated cost. Now the contract has been awarded on dt.02.08.10 to M/S Shanti construction co. to the tendered amount of Rs.36,39,515/- which is 5.88% below the estimated cost to complete the work in 4 months time.

In response to the memo department has replied that originally the construction of 14 number SPS class rooms, stair case at SKV Smalkha work has to be executed on existing single story AC Sheet structure. In this regards a non schedule item i.e. dismantling existing story SC Sheet structure Rs.-383180/- incorporated in the agreement. But on the request on client department the site was changed within the school premises. When the work was in progress, the work was stopped by villagers and principal of the school. Thereafter it was decided by Director of Education to construct class rooms at existing single story AC sheets structure as per earlier proposal.

Audit Observations:-

1. In view of above it appears that Directorate of Education was not clear about providing the exact site where class rooms to be constructed. Further, providing an alternate site to the division for execution of work was not materialized due to hindrance caused by

- (54) (27) 01/11/09
- villagers on the ground that trees coming in the layout plan. This shows division has also not assessed the feasibility of execution and completion of the work.
2. Had the Dte. of Education provided the clear site and division had conducted proper survey of the alternative site, an wasteful expenditure amounting to Rs.7.98 lacs as claimed by Shri Krishan Chander, Contractor could be saved..
 3. Approval of competent authority is still awaited for closing the contract which was awarded on 3rd call. And claim of the contractor is still pending with the department for settlement.
 4. Hence, in view of pending decision of competent authority regarding closing the earlier contract, calling of fresh tenders (4th call) and award of contract for the said work by the department is not justified.

Reasons for above irregularities on the part of Division may elucidated to audit.

Para No. ~~27~~ (24)

Ref. AM no-19 dt.21.10.10

Subject:-Irregularities in awarding to contract for Construction of multipurpose Hall at GBSSS at Rajokari, New Delhi.

Scrutiny of Agreement no.64/EE/CBMBM-122/09-10 revealed that NIT for the said work was issued on dt.18.05.2009 by CBMD-122. The estimated cost of the work was Rs.4496831/-. M/S K. S. Sharma and sons quoted the lowest tender amount of Rs.4631735/- which was 3% above the estimated cost. Vide letter dt.04.06.09 addressed to Supdt. Engineer, Division has recommended for rejection of said.tender with the plea that "rates quoted by the contractor seems to be high because the present trend of tenders is from 3% to 8% below the estimated cost for the such type of works and hence the quoted rates of the contractor are high". Division also recommended for recall the same to obtain the lowest rates than quoted by this contractor. Accordingly vide letter dt.10.06.09 the said tender was rejected by Supdt. Engineer in view of recommendation of E.E and he ordered for recall of tenders.

Further department had recalled the tenders on 12.06.09. This time M/S Gupta Builders quoted the lowest tender amount of Rs.4607453/- which was 2.46% above the estimated cost. Now the division has recommended that "the tender may be accepted since rates are reasonable and justified." Accordingly tender of M/S Gupta Builders was accepted and awarded the contract with stipulated date of completion of work as 27.11.09. The contractor could not complete the work by the said date and vide his letter dt.26.12.09 requested for provisional extension of time upto 31.03.10. Vide letter dt.11.01.10 department had accepted his request and granted permission upto 31.03.10. Again, vide letter dt.25.05.10 EOT for completion of the work was granted upto 31.05.10 against the same request letter dt.26.12.09 of the contractor. A show cause notice was issued on dt.26.05.10 to contractor for slow progress of work. A final notice was issued to contractor on dt.07.06.10 and it was informed to contractor that Engineer in charge of the said work is empowered to rescind the contract and EMD/PG/SD stands absolutely forfeited to the government. After that EMD and performance guarantee of the contractor was forfeited by the division. The contractor has been paid amounting to Rs.1189693/- through 1st running account bill.

The contractor vide his letter dt.28.06.10 stated that there is no extended date of completion as time has not been extended with mutual consent and neither found any notice in contents of letter dt.07.06.10 nor find any action.

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Audit Observations-

1. On first call of tender the department has rejected the lowest tenderer M/S K. S. Sharma and sons on the grounds that the contractor quoted 3% above the estimated cost which seems to be high because the present trend of tender is from 3% to 8% below the estimated cost for such type of works whereas on 2nd call of tenders department has not followed the said view but awarded the tender to M/S Gupta Builders whose tendered amount is above 2.46% of the estimated cost on the grounds that the rates quoted are reasonable and justified. Reasons for adopting different views in rejecting/awarding tenders may be clarified to audit.
2. Vide letter dt.26.12.09 contractor has requested the Exn. for provisional EOT upto 31.03.10 for completion of the work whereas department has granted EOT upto 31.05.10 but contractor stated vide his letter dt.28.06.10 that there is no extended date of completion as time has not been extended with mutual consent. Reasons for additional extension of time for the period 01.04.10 to 31.05.10 without the request of the contractor may be elucidated to audit.
3. No orders for rescind the work and forfeiting the EMD and PG of the contractor after issue of final notice are available in file.

Clarification on above observations is still awaited from the department.

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Para no.-

Ref. AM no-20 dt.26.10.10

Subject:- Huge deviation/Extra items worth Rs.9,91,015/- due to unrealistic estimate.

Misc. civil repair works at Sarvodaya Vidhayala J-Block Sangam Vihar, New Delhi SH- Development of ground section window with cage and raising of boundary wall and fixing of iron grill was technically sanctioned and estimated to Rs.14,80,541/-. The work was awarded to lowest bidder M/S Surendera Singh Chauhan at the negotiated cost of Rs.1791455/- which was 21% above the estimated cost. The time period was allowed 2 months, with the stipulated date of start and completion as 15.07.09 and 14.09.09 respectively. But the work has been completed on 04.06.10, and an amount of Rs.26,26,100/- has been paid to contractor.

As per the provision contained under CPWD works Manual-II, "No Deviation in quantity of any item should be made at site without the prior approval of the competent authority. The JE/AE in charge of the work shall be responsible to assess the anticipated deviation and to intimate deviation items statement for the work to be done in excess of the agreement quantity of any item well in advance. They shall allow the execution of works in excess of the agreement quantity only after the excess over the agreement quantity has been approved by the competent authority.

While checking the record it has been observed that 14 number of items amounting to Rs.8,56,043/- were deviated. from schedule of quantities as per agreement. Further 6 extra items amounting to Rs.1,34,972/- were also executed in the said

work. Hence, there is a huge gap in approved schedule of quantity and the payment made to contractor.

Audit Observations:-

1. As per the provision contained under para 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 deviations shall be sanctioned by officers as per delegation of powers". But as per the record provided to audit, no prior approval from the competent authority for the huge deviation as shown above has been found in the file. The prior approval of the Executive Engineer/SE/CE as the case may be shown to audit.
2. There is no record available in the file regarding demand/request for execution of extra items from client department
3. The work was awarded at the tendered cost of Rs.17,91,455/- which was above the estimated cost, whereas the contractor has been paid Rs.26,26,100/- which is 77% above the estimated cost and 47% above from the tendered cost.
4. Vide letter dated 29.05.10 concerned A.E has informed Executive Engineer 4 number of discrepancies/sub standard work which was communicated to contractor on 09.06.10 but no record of rectification of discrepancies available in file.

To avoid large scale of deviation, it is necessary that detailed estimates should be based on adequate plans and designs. Authority that accorded technical sanction should satisfy that the proposal is structurally and estimates are based on adequate details. It shows that the estimates are not prepared on realistic basis. The revised Technical section from the competent authority may be obtained. Action taken against contractor for sub standard work may be intimated to audit.

Para No-26

Para No. 69

Ref. A.M. No-21 dt.26.10.10

Subject :- Loss of Rs.67,910/- in procurement of sanitary items on combined cost basis.

Scrutiny of agreement file no.114/Executive Engineer/CBMD-122/DG 2009-10 and file no.54(47) revealed that 2nd call of NIT was issued on dated 18.08.09 for supply of construction/ maintenance material for A/R and M/O of residential/non-residential buildings at PTS Malviya Nagar. The estimated cost was Rs.9,85,961/-. The contract was awarded to M/S Vinay Kumar Srivastava at his tendered cost of Rs.10,23,060/- being the lowest on combined cost basis vide letter dt.14.10.09. As per running account bills contractor has been paid an amount of Rs.13,93,308/-.

Audit observations:-

1. As per item wise comparative statement it has been observed that rates of some items (16 numbers) quoted by Sh. Surender Singh were lowest than the M/S Vinay Kumar Srivastava. List of these items enclosed with above referred memo shows rates of M/S Vinay Kumar Srivastava are higher than the M/S Surender Singh amounting to Rs.67,910/.
2. Since the contract is regarding procurement / supply of sanitary items required for maintenance work the NIT should be issued on item wise rate basis instead of combined

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- cost basis. Hence, had the department call the NIT on the item wise basis, department could have saved government money amounting to Rs.67,910/-.
3. Extra items amounting to Rs.3,92,183/- as per final bill and deviated items amounting to Rs.25,350/- also been procured through this contractor without following any limited tender process as per GFR.
 4. The tendered amount of the contractor shown in the combined cost comparative statement is Rs.12,10,935/- whereas item wise comparative statement shown Rs.10,23,060/- same may be clarified.
 5. Comparative statement has not been signed and no recommendations have been give by any authorized officer of the department.

Reasons/Clarification on above irregularities while procurement of sanitary items/material may be elucidated to audit.

~~Para No 6~~

Ref. AM no.17 dt.20.10.10

Subject: Avoidable expenditure of Rs.3.03 lakh(approx) on surplus 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.

During the period 2009-10 Public Works Division CBMD M-122, PWD (NCT) incurred an expenditure of Rs.3.03 lakh on pay and allowances of 02 excess work charges staff. Scrutiny of work estimates revealed that no separate provision was made for work charged staff, however 5% contingencies charges were provided in the work estimates. Scrutiny of records revealed that excess expenditure on work charges staff was incurred as the division has employed 36 work charged staff during 2009-10 against the sanctioned strength of 34 posts.

Thus the division incurred an avoidable expenditure of Rs.3.03 lakh during 2009-10 on payment of pay and allowances in respect of deployment of 02 excess work charges staff.

Reasons for above said irregularity were asked for but not provided to audit.

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~~Para No. 7~~ (51)

Ref. A.M. n-11 dt.12.10.10

Subject: Non deduction of TDS amounting to Rs.20,441/-

As per provisions under section 194/C of Income Tax Act, it is the responsibility of the DDO to deduct tax at source on payment made for carrying out contracts which shall include advertising contract, sub contracts, transportation contracts etc. The tax @ 2% has to be deducted, if payment made to contractor/sub contractor exceeds Rs.20,000/- in a financial year. Scrutiny of records for the year 2009-10 revealed that during July,2009, payments as detailed below were made by the division to the agencies carrying out advertising works :

S.No.	Name of Agency	Amount paid during July,09(In Rs.)
1.	Indian Hereld	52,305/-
2.	Rashta Ka Viddhan	54,683/-
3.	National Tender Suchana	35,121/-
4.	HT Media Ltd.	1,23,614'-
5.	Jadeed Rasta	65,868'-
6.	Public Ujala	55,307'-
7.	Mashrqi Awaz	44,880'-
8.	Hum Aur Aap	79,262'-
9.	Hindustan Rah	26,492/-
10.	NLT News Journal	25,717/-
11.	Jago Prakashan	56,430'-
12.	Delhi Tribunal	26,734/-
13.	Salar E Hind	39,620'-
14.	Bannett Coleman & Co.Ltd.	48,302/-
15.	Days News	81,920/-
16.	The General Statement	26,584'-
17.	Tender Auction Samachar	35,509/-
18.	Amar Ujala Publication	25,798'-
19.	Siyasi U Ferque	43,655/-
20.	Swatantra Shahdra Mail	44,522/-

The above provision of Income Tax Act was not adhered to, resultantly an amount of Rs.20441/- was not deducted/recovered. TDS of Rs.20441/- may be recovered from the concerned agencies under intimation to audit and similar other cases for the financial year 2009-10 may be reviewed at your own level and necessary recoveries of TDS as per I.T.Act may be effected.

Para No. 8

Ref.A.M no-03 dated 05.10.10

Subject: Excess expenditure than budget allotment and violation of Rule 56(2) & 56(3) of GFR

1. It has been observed that in certain heads division has incurred expenditure excess than allotted budget as detailed below:-

Major Head	Budget allotment (In Lacs)	Expenditure Incurred	Excess Expdtr. Incurred
4059 PW(Plan)		50.70	00.70
BB2(1)(2)(5) DC Office	50.00		4.60
BB2(1)(2) Election	10.00	14.60	
MH 4202 Education		842.63	17.63
BB 4(1)(2)(1) C/O build. For secondary schools	825.00		1.17
BB 4(3)(1)(4) C/O Build. For NCC	15.00	16.17	
MH 4210 M&PH		17.70	00.70
BB 5 (1)(1)(1)(9) Dte. of ISM & Homeopathy	17.00		
2059 Estt. Charges (Non Plan)			00.22
OE B1(1)(1)(1)(5)	2.00	2.22	
2059 Const.			27.63
B1(1)(4) M&R work payment	300.00	327.63	
MH 2216 Housing			4.96
B2(1)(1)(2) M&R	44.00	48.96	00.15
B2(1)(1)(3)RRT	8.00	8.15	

2. 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 record of PWD division M-122 revealed that during audit period huge savings were made which have resulted in lapse of funds that could have been utilized for some other useful purpose had it been surrendered while preparing the revised estimates. Some instances are detailed below:-

Head of Account	Budget allotted (In Lacs)	Expenditure upto the month of March-10	% of saving
PLAN			39%
MH 4059 BB2(1)(2)(4) Court Building	10.00	6.08	
BB2(1)(2)(11)DIPSAR	50.00	17.30	65%
BB3(1)(1)Strengthening of DFS	48.00	30.07	37%
BB5(1)(1)(1)(5)Bldg.for disp.	20.00	12.31	38%
MH 4250 BB8(1)(1)-ITIs	100.00	77.11	23%

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Huge savings in above mentioned scheme reflects that during audit period department failed to utilized allotted funds properly/implement the scheme in full swing.

3. Rule 56(3) of GFR stipulates that "Rush of expenditure particularly in the closing months of financial year shall be regarded as breach of financial propriety and shall be avoided." But it has been observed that in the following heads expenditure was made during the last month of financial year which indicates that huge funds remained unutilized for remaining 11 months.

Head of Account	Budget allotted (In Lacs)	Total expenditure incurred	Expenditure during the month of March-10	% of expenditure during the month of march-10
Major Head 4059PW	19.00	19.02	15.43	81%
BB2(1)(2)(1)Delhi Govt. Sectt.				
BB2(1)(2)(5)DC Office	50.00	50.70	20.95	42%
BB2(1)(2)Elections	10.00	14.60	14.60	100%
BB4(2)(2)(1)Polytechnic Buildings	70.00	64.14	29.01	45%
BB4(3)(1)(4)c/o bldg. for NCC	15.00	16.17	16.17	100%
MH4210M&PH	20.00	12.31	4.87	40%
BB5(1)(1)(1)(1)Bldg. for dispensary				
BB5(1)(1)(1)(9)Dte. of ISM and Homeopathy	17.00	17.69	6.76	38%
BB4(3)(1)(3) Dev. Of play ground and swimming pool	7.00	6.94	6.94	100%

Reasons for huge savings, breach of financial propriety and excess expenditure than allotted budget were asked for vide said memo but not provided to audit.

Para No. 8

Ref. A.M.no-8 dt.07.10.10

Subject:-Public Works (suspense) Deposit.

During the test audit of Monthly accounts of CBMD-122 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/V as per the detail given below:

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Sl. No	Suspense Account	Opening Balance as on 01.04.09	Credit during the year	Total	Debits during the month (Mar,10)	Closing Balance as on 31.03.10
1	Part-II- Cash deposited by Contractor as security	13163211	1090827	14254038	41468	14212570
2	Part-III Deposit of work to be done	41626707	4622183	46248890	2851776	43397114
3	Part-V sums due to contractor on close contracts	18169295	16650892	34820187	3859811	30960376

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.14212570/- 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.43397114/- 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.30960376/- 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.

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

Para No. 10 34

Ref. AM no-6 dt.7.10.10

Subject: Huge outstanding balance of Rs.6.03 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

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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.6.03 crores was outstanding as on September-2010 as detailed below.

S.No	Year	Name of organization	Amount
1.	2003-04	Delhi Police	3,56,33,599
2.	2004-05	Delhi Police	49,07,888
3.	2009-10	Delhi Police	8,22,503
		Total	4,13,63,990

Reasons for non-settlement of outstanding balances since 2003-04 may be clarified to audit. Vigorous efforts should be made for the settlement of this account under intimation to audit.

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Para no. 11

Ref. AM no. 7 dt.7.10.10

Para No. 30

Subject: Outstanding miscellaneous Public Works Advance.

Para 13.4.1 to 13.4.7 of CPWD Code prescribes that transactions pertaining to sales on credit, expenditure incurred on deposit works in excess of deposits received, losses, retrenchment, error and other items booked under minor head suspense account - MPWA in the form of advances against the contractors, officials of outside/ within the department, firms etc. and depict sums, which are due for recovery. All transactions recorded therein are of temporary character and are to be cleared either by payment or recovery in cash or by adjustment.

As per monthly account for March, 10 of the division revealed that an amount of Rs.14,53,909/- was lying outstanding under the head MPWA prior to 2004-05.

Reasons for non settlement these advances may be clarified and efforts may be made by the division to clear the outstanding balance under intimation to audit.

Settled
Dinesh Kumar, IAS
19 Mar, 10
Party 19

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Para No. ~~12~~ ~~35~~ ~~3~~

Ref. AM no.14 dt.15.10.10

Subject, Reconciliation Statement

Division is having bank account in State Bank of India, Tis Hazari, Delhi. Scrutiny of bank reconciliation statement for the period ending August-10 revealed that cheques issued by department amounting to Rs.1647602/- were not presented for encashment upto 31.08.10. Out of these cheques the cheque amounting to Rs.1640804/- have become old more than 3 years and many of them are lying since 3 decades. The amount of these cheques, after cancellation, may be taken into government account under intimation to AUDIT.

~~Subd. Officer~~
28/10/2010
Dinesh Kumar
Audit Party No. - V
(G.L. PRASAD)
Inspecting Audit Officer
Audit Party No.-V

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TEST AUDIT NOTE

TAN 1

(Ref.M.No.10 dated 22.10.2008)

PAY BILL REGISTER

During test check of pay bill register of sub-division I to III & VI, it has been noticed that:

1. Details related to officials in upper portion of the pay bill register have not been found filled e.g. Date of Next Increment, scale of pay, GPF A/c number, Date of joining/ retirement etc.
2. Abstract of pay has not been maintained for the year 2006-2008 by the sub-division.
3. Salary for the month of 3/2007 has not been found entered in the pay bill register of sub-division VI for the year 2007-08.
4. Cutting/overwriting has not been attested by the ODB.

Necessary action may be taken to remove the above discrepancies under intimation to audit.

Handwritten note:
 This Part of the register is not correct
 2007-08

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Tan No. 1

~~Tan No. 2~~

(Ref.M.No.20 dated 3.11.2008)

Sub: Contingencies Bills

During test check o contingencies bill for the year 2006-08, the following irregularities were noticed:

1. Most of the purchases were being made locally but the certificate as required in terms of rule 145&146 of General Financial Rules for purchase up to Rs.15,000/- & Rs.1lakh, as the case may be, has not been found recorded on the body of the bills/voucher. Therefore, competent authority may record the entire certificate on the body of the bill before making any payment so that the codal formalities can be completed.

2. Vouchers were not stamped "paid" and "cancelled".

3. Revenue stamp has not been affixed in regard to payment made more than Rs.5000/-.

4. B.No.2355&2397 dt.15.2.2007 for Rs.15501/- & Rs.9325/-

During scrutiny it was noticed that above bills pertaining to petrol and other lubricants for 400ltrs was paid for the month of Feb'07 but no concurrence of the competent authority was found attached therewith as the consumption has exceeded the permissible limit of 200ltrs.p.m.per vehicle.

Reasons/compliance may kindly be intimated to audit.

Tan No. 2

~~Tan No. 3~~

(Ref.M.No.22 d. 5.11.08)

Sub: overpayment of TA

During scrutiny of record it has been noticed that Mr. Braham Parkash, Mali was paid @ Rs.100/- as TA during the period when he remained on leave i.e. 21.1.07 to 20.4.07 and from 21.5.07 to 18.12.07. Therefore, the official was not entitled for TA during which he remained absent for full month. Hence, recovery of Rs.800/- may be recovered under intimation to audit.

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Tan No:4

(Ref.No. 17 dated 30.10.2008)

Sub: Cash Settlement Suspense Account (CSSA)

On scrutiny of statement of monthly account of the Division for the month of March'07 & March'08, has been noticed that Rs.5,62,75,116/- and Rs.5,36,85,747/- had been lying pending for recovery under the head Cash Settlement Suspense Account for works executed on behalf of the Delhi Police. The outstanding balances of CSSA may be cleared under intimation to audit.

Tan No.5

(Ref.No.18 dt.30.10.2008)

Sub: Fidelity Bond

During the course of audit it has been observed that cash was handled by the cashier of the Division but fidelity/surety bond have not been executed which is in contravention of the provisions of GFR rule 275(1). Reason for non-executing the same may kindly be intimated to audit.

Tan No. 5

(Ref.M.No.7&23 dt.5.1.08)

Sub: GPF

On test check of worked charged staff GPF Ledger for the year 07-08, it has been noticed that

1. page certificate has not been given by the HOO on the first page of the ledger
2. cutting/overwriting not attested by the HOO/DDO
3. Broad sheet has not been maintained by the division.
4. correctness of the opening balance if 2007-08 could not be certified

As GPF ledger for the year 2005-06 & 06-07 has not been shown to audit.

5. HOO has sanctioned GPF advance to Shri Brij Mohan, Beldar on 5/07 But no recovery was made till date as he is not getting salary from the Month of June'07. This need clarification.

The above discrepancies may kindly be rectified and shown to next audit.

Tan No. 3

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Tan No. (Ref. M.N. 09&21 dt. 5.11.08)

Sub: Service Book

During test check of service books it has been observed that

1. nomination proforma in respect of Shri Mahesh Prasad Beldar has not been found pasted/entered in the service book.

2. Shri Mohan Lal, Massion, was retired on 31.10.2006 but no entry regarding pensioner benefits have been found entered in his Service book.

3. Late S/sh. Khushi Ram and Ram Bhargose, Beldar were not paid GPF deposit linked scheme which may now be paid after calculating the same under intimation to audit.

Necessary action may be taken to remove the above discrepancies and Compliance may be shown to next audit.

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Tan No. (Ref. M.N. 1 dated 7.10.08)

During the course of audit following records have not been provided to

Audit:

i) Spouse information

ii) Stock Register of Stationary

iii) POI Book & Log Book

iv) GPF Broadsheet

v) Medical/Reimbursement Register

vi) Stock Register of Receipt Books

vii) MB Issue Register

This Tan has been taken care of
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10/11/08
AJAI VATAN, Sr. IAO

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PART-III

CURRENT AUDIT REPORT IN R/O CIVIL BUILDING
MAINTINANCE DIVISION M-122 (PWD)PTS, MALVIYA NAGAR
FOR THE PERIOD 2009-10

TAN-1

Tan No-4

Ref. A.M No-4 dt.06.10.10

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.

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.

28/10/10
DINESH KUMAR
I.A.O.
(G.L.PRASAD)
Inspecting Audit Officer
Audit Party No.-V

CURRENT AUDIT REPORT (2010-2016)

Para No. 20

(Ref. Audit Memo No. I(a) dated 17.1.17)

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 Civil Building Maintenance Division M-122 that the final expenditure under following Budgetary Heads exceeded the available funds :-

S.No.	Year	Scheme	Budget allotted	Expenditure	Excess Expenditure
1.	2011-12	Non Plan	1682	1688.15	6.15

(Rs. In Lakh)

It has been observed that the expenditure incurred in excess over the Modified Budget Allotment from the financial year 2011-12 under Non Plan Head amounting to Rs. 6.15 lacs. Department is advised to get the excess expenditure regularized and intimate to Audit Department accordingly.

Para No. 21
Ref Audit Memo No. 11 dated 17/1/2017

Sub: Huge outstanding balance of Rs. 7.37 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

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records revealed that an amount of Rs. 7.37 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 13 dated : 18.1.2017)

Sub:- Non levy of compensation in delayed work Rs. 6,83,937/-

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/ Agreement No.	Name of the contractor	Tendered amount	Stipulated date of completion	Amount of compensation not levied (10% of TA) (Rs.)
1/16/2012-13	M/s. Home Decorators Builders and Engineers	4,60,110/-	18/7/2012, 1/8/2012	46,011/-
2/17/2012-13	M/s. Home Decorators Builders and Engineers	4,58,501/-	18/7/2012, 2/8/2012	45,850/-
105/2014-15	M/s. De Bono Flexcom India Ltd.	11,42,650/-	29/3/2015, 28/4/2015	1,14,265/-
42/2015-16	M/s. B. M & Sons	19,53,248/-	26/10/2015, 25/2/2016	1,95,325
55/2015-16	M/s. Pura Chand	13,00,179/-	29/11/2015, 28/2/2016	1,50,018
83/2015-16	M/s. Colors Fountain	7,28,618/-	27/1/2016, 26/4/2016	72,862
(Agreement Received from Div. M-121) 2/2015-16	M/s. V K. Engineer and Contractor	7,96,055/-	18/6/2015, 17/6/2016	79,606
Total				6,83,937/-

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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

Ref. Audit Memo 14 dated : 18.1.2017)
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
						Till date (18/1/2017)
1	16/2012-13	Augmentation of water supply at Dipsar. Sector 3, Pushp Vihar New Delhi (Sh: installation of tubewell)	4,60,110/-	18/7/2012	1/8/2012	1630 days
2	17/2012-13	Installation of one Tube well at Pushp Vihar, M.B. Road, Govt. Girls Senior Secondary School	4,58,501/-	18/7/2012	2/8/2012	1629 days
3	105/2014-15	Addition & Alteration finishing & furnishing at 4 th and 5 th floor to create judges chamber and court room with Conference in DISTRICT COURT Complex at Saket New Delhi (SH PDG AND INSTALLATION OF FURNITURE)	11,42,650/-	29/3/2015	28/4/2015	630 days
4	42/2015-16	Repair/Maintenance of dilapidated parapets of roofs and Misc. repair work i.e. replacement of sewerage line, piaster work, seepage work, watr tanks, chajjas balcony and road etc. at PC Ps/Mehrauli New Delhi	19,53,248/-	26/10/2015	25/2/2016	327 days
5	55/2015-16	A/R & M/o PTS colony Malviya Nagar New Delhi dg. 2015-16 (Sh: Internal finishing works)	13,00,179/-	29/11/2015	28/2/2016	324 days
6	83/2015-16	EOR to Masjid Moth Sarvodaya (Co-ed)	7,28,618/-	27/1/2016	26/4/2016	266 days

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		Vidyalaya, New Delhi (Sh: Repair of outer portion of the School Bldg.)				
7	(Agreement Received from Div. M-121) 12/2015-16	A/R and M/o to Delhi Govt. DII flats Vasant Kunjdg. 2015-16(Sh: providing mechanized housekeeping services)	7,96,055/-	18/6/2015	17/6/2016	214 days
8	108/2015-16	C/o Boundary wall on the newly taken over plot at village Dera Mundi, New Delhil	63,22636	25/3/2016	24/7/2016	177 days
		Total	1,31,61,997			

From the above it is evident that the 8 works having tendered cost of Rs.1,31,61,997/- were not completed till date. Divisional Engineer is directed to complete the above works at the earliest under intimation to Audit.

~~Para No. 5~~ 34

(Ref.Audit Memo 15 dated : 18 .1.2017)

Sub:- Non Maintenance of Contractor Ledger

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.

~~Para No. 6~~ 35

Sub:- Non Revision of A/A & E/s & technical sanction
(Ref. Audit Memo 23 dated 23 .1.2017)

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

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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% .

Agreement No. & year	Name of work	Amount of Technical sanction	Amount of Technical sanction plus 10%	Total expdr. of the bill	Amount by which technical sanction exceeded
1.	2.	3.	4.	5.	6. (5-4)
19/2011-12	Construction of play Ground and Basket ball court and filling of good earth in playground at Sarvodya Kanya Viidhalaya No. II Mehrauli New Delhi	23,67,900/-	26,04,690/-	36,42,471/-	10,37,781
29/2011-12	EOR to Delhi Traffic Police Lane at Teen Murti New Delhi(SH:- Removal of unauthorized construction & Misc. Civil Repair Works)	38,56,300/-	42,41,930/-	90,76,543/-	48,34,613
53/2011-12	EOR to GBSSS at Begumpur New Delhi (Misc repair work)	15,47,900	17,02,690	23,97,876	6,95,186
				Total =	Rs.65,67,580

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Agreement No. & year	Name of work	Amount of A/A & E/S.	Amount of A/A and E/S plus 10%	Total Expdr. of the bill	Amount by which A/A & E/s. sanction exceeded
1.	2.	3.	4.	5.	6. (5-4)
29/2011-12	EOR to Delhi Traffic Police Lane at Teen Murti New Delhi(SH:- Removal of unauthorized construction & Misc. Civil Repair Works)	57,79,183/-	63,57,101/-	90,76,543/-	27,19,942
53/2011-12	EOR to GBSSS at Begumpur New Delhi(Misc repair work)	16,46,207	18,10,828	23,97,876	5,87,048
				Total	Rs.33,06,990

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

Para No. 7.
(Audit Memo No. 18 dated : 20.01.2017)

Sub:- Irregular payment of Transport Allowance amounting to Rs.7414/-.
During the course of scrutiny of the Pay Bill Register for the years 2010-16, it has been observed that transport allowance had been paid to the following work charged staff even they are absent from duty for more than 1 month. As per Rule the employees during absence from duty for a full calendar month due to leave/training/tour etc. If the absence covers more than one month, it will not be admissible for calendar month(s) wholly covered by absence. If the absence covers part of any calendar month, it will be admissible for the full month.

S.	Name & Designation	Period of leave	Transport allowance given for absence of a full calendar month	Recovery for transport allowance (Rs.)

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1	Mahesh Prasad Beldar	1/6/2010 to 14/7/2010	June, 2010	870
2	Manvir Singh, Plumber	27/7/2015 to 9/9/2015	August 2015	3504
3.	Mohan Lal, Carpenter	29/11/2013 to 1/1/2014	December, 2013	3040
			Total	7414

The aforesaid recovery of irregular payment of Transport Allowance amounting to Rs. 7414/- may be made and compliance be shown to audit.

PARA NO. 8:-

Sub:- Non Production of Records.
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- (1) Visitor Book/Hire Charge books for cent No. 283 outlets Rent House
- (2) CTE observation for the work C/o Police line for South & New Delhi Dist at Mehrauli Road Sh: External sewage line
- (3) Registration slips of petrol/M oil History sheets for jeep No. DHE 4471
- (4) Service postage Stamp Account Register And register in r/o all sub divisions.
- (5) Electricity and water charges register (2005-2006)
- (6) Stock register of Receipt Books (GAR 6)
- (7) Stock Register of Non consumable items
- (8) Property stock Register
- (9) Spouse information (2010-18)
- (10) Log Book & POL Book
- (11) Medical Reimbursement Register
- (12) contractor ledger
- (13) Permanent Advance Register
- (14) Conveyance/movement register
- (15) Tuition Fee Register
- (16) T & P Register (Sub Division 2&3)
- (17) Dead Stock Register
- (18) Condemnation file/records
- (19) Long term advance Register
- (20) verification of remittance

(Handwritten notes and signatures)
 28/10/2015
 Dinesh Kumar
 Audit Party No. 19
 28/10/2015
 Dinesh Kumar
 Audit Party No. 19

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

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PART-III

TAN No. 1

(Ref. Audit Memo No. 12 dated : 17 .1.2017)

Sub: Public Works Deposit

During the test audit of Monthly Accounts of Maintenance South Building Division PTS Malviya Nagar, New Delhi for audit period 2010-2011 to 2015-16, it has been observed that a heavy outstanding/unclaimed/unadjusted balances is still lying in 8443-part-II/III/IV/V as on 31/03/2016, as per the detail given below:-

Classes of Details	Opening Balances	Credits during the month	Total (2+3)	Debit during the month	Closing Balance
(1)	(2)	(3)	(4)	(5)	(6) (4-5)
Civil Deposits Security Deposit (Part-II)	8676521	772111	9448632	603799	8844833
Civil Deposits Public Works Deposits (Part-III)	19101077	0	19101077	0	19101077
Civil Deposits Delhi Police Works (Part-III)	5248187	0	5248187	1000000	4248187
Civil Deposits other Deposits (Part-V)	17287974	1994936	19282910	2714192	16568718
Total	50313759	2767047	53080806	4317991	48762815

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. 8844833/- 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. 19101077/- (civil Deposits Public works) and Rs. 4248187 (Civil deposits Delhi Police works) 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. 16568718/- 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 No. 2

(Ref.Audit Memo 16 dated :19 .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.	18/2014-15	A/R and M/o to educational bldg and other building under Sub Divn M-4223 M-422 New Delhi dg. 2014-15 (Sh:Misc civil work of school Building at Saket and Pushp Vihar, New Delhi, Section I)	14,23,983	17,74,588	3,50,605
2.	24/2014-15	Installation of Rain water harvesting system in SKV Fatehpuri Beri & Malviya Nagar School	14,32,621	17,79,685	3,47,064
3.	39/2014-15	C/o Building for old age home at village chattarpur (Sh: C/o boundary wll with gate)	41,23,600	53,28,834	12,05,234
4.	80/2014-15	A/R and M/o to Saket Court Complex (Non Residential under Sub Divn. M-4223, CBMD M-422 PWD New Delhi dg. 2014-15(Sh:- providing of service computer operator, skilled, semi skilled and unskilled staff etc.)	16,72,300	19,66,783	2,94,483
5.	81/2014-15	A/R and M/o Residential complex, Saket CourtNew Delhi under sub division M-4223CBMD M-422(Sh: pdg. Of services of computer operator skilled, semi skilled and unskilled staff)	19,32,000	2372533	4,40,533
6.	63/2015-16	A/R & M/o Saket Court (Non residential) under Sub Div 4223(Sh: pdg. Of services of	1733388	2136829	403441

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		computer operator skilled, semi skilled and unskilled staff)			
7.	68/2015-16	EOR for repairing of roof and false ceiling laying kota stone	1753406	2187127	433721
8.	73/2015-16	C/o Boundary walls in Govt Girls Sr. Sec.School Dera.	1476855	2090556	619701
9.	82/2015-16	Reconstruction of fallen boundary wall repair of any other portion of wall which is damaged pointing of old wall to increase the life, leveling and removal of malba from the playground and seepage of some rooms at SKV Sultanpur	1767670	2207232	439562
10.	83/2015-16	EOR to Masjid Moth Sarvodaya (CO-ed) vidyalaya New Delhi (SH: Repair of outer portion of school bldg)	1445609	1806612	361003
11.	85/2015-16	EOR to flat No. 667 Aiad Village Siri fort New Delhi (SH: Repair and Renovation of wall)	1074313	1327441	253127
				Total	51,48,474

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 11 works executed during the year 2014-16 there amount of works were escalated aggregating to Rs. 51.48 lacs, Planning Branch of this Division is directed to prepare the 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.

TAN No. 3

(Ref.Audit Memo 17 dated 19 .1.2017)

Sub: Shortcomings in Pay Bill Register

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.

Ami Mall

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5. It has been observed that the Abstract of Pay Bills has not been prepared.
 6. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc
 7. 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 No. 4

(Ref. Audit Memo 21 dated 21 .1.2017)

Sub: 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.

TAN No. 5

Sub :- Review of Measurement Books
(Ref. Audit Memo 22 dated 21 .1.2017)

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.

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TAN No. 6

Sub :- Physical verification of T&P MAS Account and Dismantled Material Account
(Ref. Audit Memo 25 dated 25 .1.2017)

As per Para 46.2 of CPWD Works Manual 2014 physical verification of Material at Site Account & Dismantled Material Account should be done every year and certificates of physical verification be recorded on the registers under intimation to the Supdt. Engineer and the results of verification of stock should also be reported to the Divisional Officer.

In case of Tools and plant, the stocking should be done every 6 months ending 31st March and 30th September in the same manner as stated above and certificates of physical verification recorded thereon

Test check of the record of Sub Division (4221) revealed that no physical verification of the above records has been carried. No record available on the above registers to ascertain when the previous physical verification was conducted last time. In the absence of timely physical verification of stock possibilities of shortage & damages cannot be ruled out.

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

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(A.K. BHATT)

I.A.O., Audit Party No. XXIII

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PART-II
CURRENT AUDIT REPORT (2016-17 to 2018-2019)

PARA-01 Excess payment of Rs. 52891/- towards EPF for hiring of Services by Contractors. (Audit Memo No. 04 Dated: 17.01.2020 & Audit Memo No. 09 Dated: 20.01.2020)

A. As per EPF rules, the contributions are payable on maximum wage ceiling of Rs. 15000/- only. During the test check of records of Jan., 2019 to Feb., 2019 it has been observed that work of AR & MO ITI Jija Bai and ITI Malviya Nagar, New Delhi under Sub Division -II, South Building (M), PWD, PTS Malviya Nagar, New Delhi dg. 18-19 was awarded to Sh. Riyasat Ali Khan.

The agency is charging EPF @ 13.36% (Employee Contribution) on wages over and above Rs. 15000/- whereas as per EPF rules the contribution are payable upto a maximum wage ceiling of Rs. 15000/- only, hence the Division made the excess payment to the Agency. Detail of excess payment made is as under:

Period	Amount on EPF charged by the agency	No. of workers	EPF charged by the Agency @ 13.36% per worker	EPF to be charged @ 12% per worker (over & above Rs. 15000)	Excess payment made to agency
December, 2018	18881	01	2523	0	2523
	16858	01	2252	0	2252
	15296	01	2043	0	2043
January, 2019	18881	01	2523	0	2523
	16858	01	2252	0	2252
	15296	01	2043	0	2043
February, 2019	18881	01	2523	0	2523
	16858	01	2252	0	2252
	15296	01	2043	0	2043
TOTAL RECOVERY TO BE MADE					20454

B. Further test check of records of Jan., 2019 to Feb., 2019 it has been observed that work of AR & MO DIPSAR Complex, Sector-3, Pushp Vihar, New Delhi under Sub-Division -1 (Residential & Non Residential Building) BMSD-1 PWD dg. 18-19 was awarded to M/s W. Construction Co.

The agency is charging EPF @ 12% (Employee Contribution) on wages over and above Rs. 15000/- whereas as per EPF rules the contribution are payable upto a maximum wage ceiling of Rs. 15000/- only, hence the Division made the excess payment to the Agency. Detail of excess payment made is as under:

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Period	Amount on EPF charged by the agency	No. of workers	EPF charged by the Agency @ 12% per worker	EPF to be charged @ 12% per worker (over & above Rs. 15000)	Excess payment made to agency
01.01.2019	17498	01	2100	0	2100
to	18330	02	2200	0	4400
31.01.2019	16848	03	2022	0	6066
	15288	02	1835	0	3670
01.02.2019	17498	01	2100	0	2100
to	18460	02	2215	0	4430
28.02.2019	16952	02	2034	0	4068
	15648	02	1878	0	3756
	15392	01	1847	0	1847
TOTAL RECOVERY TO BE MADE					32437

Division may recover Rs. 52891/- on account of excess payment towards EPF from the above agencies after due verification of facts and figures under intimation to Audit.

PARA-02 Irregular expenditure on deployment of Computer Operator & Inquiry Clerk without approval of competent authority. (Audit Memo No. 08 Dated: 20.01.2020)

During the test check of Agreement No. 18/EE/PWD/building south/2016-17 of Division revealed that Computer Operator and enquiry Clerk were deployed for the work "AR & MO Residential Complex Saket Court under Sub-division-I, South (M), New Delhi during 2016-17" by M/s Imanullah and Co. in addition to the sanctioned and filled up posts. The following observations are made in this regard:

1. No approval from the competent authority had been obtained for deployment of such additional personnel. Expenditure incurred on the deployment of Computer Operator and enquiry clerk unauthorizedly aggregated to Rs. 581561/- during the audit period.
2. The entire expenditure incurred on the deployment of one Computer Operator and One clerk was charged to work "AR & MO Residential Complex Saket Court under Sub-division-I, South (M), New Delhi during 2016-17" is irregular as expenditure cannot be treated as part of annual maintenance work expenditure.

Division may get ex-post facto approval of expenditure incurred on this account from the competent authority under intimation to Audit.

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PARA-03 ³⁸ Unfruitful Expenditure of Rs. 712701/- due to foreclosure of works.
(Audit Memo No. 15 Dated: 24.01.2020)

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

During the test check of files, it is revealed that the division has awarded a work of "EOR to Police Station Vasant Kunj, New Delhi (SH: C/o CC Pavement for entrance road development of parking area and roof treatment)" to Sh. Akshay Kumar Dagar at the tendered cost of Rs. 1746518/- which was 8.88% below the estimated cost of Rs. 1916723/- put to tender with the stipulated date of start and completion of 16.08.2017 and 15.10.2017 respectively.

It has been observed that the work was awarded without ensuring the availability of clear site as envisaged as per CPWD Manual. The work was stopped by the contractor due to non-removing of dismantle material by client department. As per direction of competent authority the above work was foreclosed on 12.04.2019. At the time of foreclosure, the work amounting to Rs. 712701/- was only completed, hence the purpose of awarding the work become defeated.

The audit is of the opinion that awarding of above work without ensuring the availability of clear site as envisaged as per CPWD Manual, becomes wasteful expenditure of govt. funds. It is suggested that the NIT may be called after ensuring the conditions mentioned in section 15.1(2) of CPWD Manual.

PARA-04 ³⁹ Office expenditure charged to works. (Audit Memo No. 16 Dated: 24.01.2020)

During the test check of vouchers for the audit period 2016-19 relating to works, it has been observed that various expenditures debited to various works but are of the nature of office expenditure. Few of the examples of such expenditure are given below:

S. No.	CV No. and date	Item	Name of work	Firm	Amount
1.	75 & 76, 18.03.2017	HP laserjet print cartridge	AR & MO various school building under sub-divn. III / South Build Maint. PWD during 2016-17	Informatics computer organization	8242
2.	94 & 95, 25.03.2017	Photostat paper, cash book, leave rules book, register for site, water jug, gpf pass book, HRA pass book, floor duster etc.	AR & MO PTS Malviya Nagar	Naveen Associates	17926

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3.	109, 25.03.2017	Intel I 3, 2GB Ram, 500 GB Hard disk Zebrohics	AR & MO to educational building under sub-division M-III, PTS Malviya Nagar	A-Tech Computer	13080
4.	136, 29.03.2017	Sofa dryclean, chair dryclean, carpet pillow, dryclean, dryclean	AR & MO to Distt. Court Complex, Saket, N. Delhi	Sanjeet kumar Singh	14320
5.	40, 15.03.2017	HP 678 Black cartridge, HP 678 Colour cartridge, HP USB keyboard	AR & O PTS Malviya Nagar	A Tech Computer	2100
6.	171, 31.03.2017	Digital signature of Mr. Gopal Singh, LDC	AR & MO to Distt. Court Complex Saket, ND	Digisign System	2500
7.	42 & 43, 11.10.2018	Digital signature certificate with 2 years validity	AR & MO PTS Malviya Nagar	-do-	5310
8.	22, 07.03.2017	Various stationery items	AR & MO to various school building s/D III & IV	Taneja Enterprises	13771
9.	23, 07.03.2017	-do-	-do-	Naveen Associates	13827
10.	57, 20.03.2019	320 GB Seagate hard disk S/N	AR & MO to PTS Malviya Nagar	RV Enterprises	11878
11.	58, 20.03.2019	Kangaroo Stapler 10D	-do-	Global Traders	1660
12.	59, 20.03.2019	Spectra Photo copier paper	-do-	-do-	11700
13.	60, 20.03.2019	Wooden pencil	-do-	-do-	600
14.	61, 20.03.2019	Conf. folder plastic - AS	-do-	-do-	1600
15.	62, 20.03.2019	Yellow duster	-do-	-do-	2250
16.	63, 20.03.2019	Cotton towel	-do-	-do-	7350
17.	64, 20.03.2019	AWI pin	-do-	Puri enterprises	2250
18.	65, 20.03.2019	Toilet paper roll msc	-do-	Mittal sales corp.	1900
19.	66, 20.03.2019	Towel	-do-	Puri enterprises	7650
20	69, 20.03.2019	Stationery items	-do-	Taneja Enterprises	3740

The above expenditure may be got regularized from Finance Department alongwith the review of similar types of other cases under intimation to Audit.

PARA-05 Releasing of irregular payment on account of non approval of Deviation Statement. (Audit Memo No. 17 Dated: 24.01.2020)

During the test check of PWD Division M-422, it has been noticed that the following payment were made without the approval of Deviation Statement from Competent Authority.

Sr. No.	Name of work	Agreement no.	Date of final payment	Deviation Amount	Amount withheld	Remarks
1.	White washing of various schools under South Building (M), Sub-Division-IV, PWD, New Delhi	36/EE/South Building (M)/2018-19	30.03.2019	252532	50000	Deviation statement-III not approved by SE office.
2.	Civil repair and renovation works at Academic Block at Jija Bai ITI for women, Sirifort, ND	86/EE/South Building (M)/2016-17	30.03.2017	363929	20000	Deviation statement not approved by SE Office
3.	Dev. Of borewell at Deoli SKV (Bhachu Prasad), N.D.	04/EE/SB(M)/2016-17	15.11.2016	Record Not provided	20000	Deviation statement-III not approved by SE office.
4.	C/o boundary wall along open drain site at GGSSS No. 3, Sec. IV, Dr. Ambedkar Nagar, ND	103/EE/SB(M)/2015-16	06.12.2016	Record Not provided	80000	Deviation statement-III not approved by SE office.
5.	EOR of rain water harvesting bore and pit at GGSSS 'c' block Sangam Vihar, New Delhi	96/EE/SB(M)/2016-17	25.02.2017	Record Not provided	20000	Deviation statement-III not approved by SE office.
6.	EOR for one room for RO System with rain water facility at G.Co. Edu at Neb Sarai, ND	115/EE/SB(M)/16-17	30.03.2017	Record Not provided	20000	Deviation statement-III not approved by SE office.
7.	Renovation of Toilet block improvement of prayer & playground, structural repair of Chajjas & roof of staircase waterproofing roof of primary wings, main building, double story building and single story building tiles in corridor upto 1.5 mtr and kota stone flooring at Ramanujan SKV Mehrauli, ND	09/EE/South Building (M)/2018-19	28.03.2019	1892537	50000	Deviation statement-III not approved by SE office.

Executive Engineer may take ex-post facto sanction of Deviation Statement from Competent Authority i.e. S.E. office under intimation to Audit.

PARA-06 Inadmissible payment of Rs. 55979/- in violation of conditions of the contract. (Audit Memo No. 05 Dated: 17.01.2020)

As per office memorandum No. DG/MAN/259 dated 28.10.2012 and Section 24.1(2) of CPWD Manual, the completion cost of any agreement for maintenance work including cost of upgradation, aesthetic, special repair, addition, alteration shall not exceed 1.25 times of the tendered amount.

However, during the test check of agreement register & payment vouchers it was observed that in the execution of the works the above mentioned provision was not followed and contractor was paid over and above 1.25 times of the tendered amount. Some of the cases test checked are as under:

Sr. No.	Name of work	Tendered cost	1.25 times of tendered cost	Actual payment made	Inadmissible payment
1.	Development of borewell at Deoli SKV / Bacchau Prasad New Delhi (4)	420556	525695	580948	55253
2.	Renovation & repair works of building of special cell, South Western Range at Sector-07, Pushp Vihar, N.D.	1768238	2210298	2211024	726
TOTAL					55979

Division is advised to adhere Section 24.1 (2) of CPWD Manual strictly under intimation to Audit.

PARA-07 Non revalidation of FDR/Bank Guarantees (Audit Memo No. 12 Dated: 22.01.2020)

During the course of audit of Valuable Register maintained in PWD Division, M-422, it has been observed that the validity of a number of FR/Bank Guarantees, submitted by contractors, has already been expired and the Division has not made any efforts to get these FDR/Bank Guarantee revalidated as per detail given hereunder. Similar types of other cases may also be reviewed and actions may be taken either to revalidated these FDR/PG or refund them to the concerned firms if the purpose of holding these PG has been fulfilled.

S. No.	Sl. No of valuable Register	Name of agency	Details of Valuable FDR/BG	Amount of Valuable FDR/BG	Date of expiry of validity of FDR/BG
1.	1339	Sh. Nathu Ram Mahawar	612759	55000	07.11.2016
2.	1355	Vinay kumar Srivastava	108587	35000	11.07.2016
	1373	Color Fountain	7270077	36500	28.07.2016
3.	1414	M/s S N Enterprises	0275702	Not mentioned	19.04.2017
4.	1418	M/s Nathu Ram Mahwar & Sons	596927	20000	22.04.2017
5.			596296	20000	22.04.2017
6.	1426	M/s Noor Co.	0452444	9000	10.11.2016
7.	1443	Sh. Puran Chand	0954370	70700	28.06.2017
08	1449	Sh. Puran Chand	0954700	56600	08.07.2017
09	1459	Md. Arshad	0508943	29200	14.12.2016
10	1460	Sh. Vinay Kumar Srivastava	264175	32550	19.06.2017
11			264176	32550	19.06.2017

12	1468	Puran Chand	954416	20000	27.07.2017
13			0954417	25000	27.07.2017
14	1483	Puran Chand	0954573	65000	24.08.2017
15	1501	Shiv Constn. Co.	703800	55000	17.09.2017
16	1535	SN Enterprises	0166180	22487	08.06.2018
17	1541	Shanti Constn. Co.	6420857654	150000	06.12.2018
18	1561	Reliance Jio infocomm Ltd.	50300181731587	57963	27.01.2018
19	1587	Puran Chand	602545110016615	71000	29.05.2018
20	1630	Rajveer Singh	070880	110300	22.11.2018

Action may be taken either to revalidate the above FDR/PG or refund them to the concerned firms if the purpose of holding the FDR/PG has been fulfilled and similar types of other cases may also be reviewed under intimation to Audit.

PARA-08 Installation of GPS System. (Audit Memo No. 18 Dated: 28.01.2020)

As per order No. 2/559/2018/CT-III/GAD/9023 dated 10.09.2018 issued by General Administration Department, GNCT of Delhi for stopping the misuse of Government / Government hired private vehicles, it has been provided that All vehicles have GPS in place before 30th September, 2018, however on scrutiny of audit it has been revealed from the records provided by the PWD Division M-422, that GPS system has not been installed in the following vehicles till date:

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Sr. No.	Vehicle No.	Attached with
1.	UP-14GT-7458	Executive Engineer

Division may get the GPS system installed in the above vehicles under intimation to Audit.

PARA-09 Non production of records. (Memo No. 10 Dated: 21.01.2020)

Following record was not produced for scrutiny of Audit:

1977-79

1. Visitor Book / Hire Charge books for cent No. 283 outals Rent House.
2. CTE observation for the work C/o Police line for South & New Delhi Distt. At Mehrauli Road Sh: External Sewage line.
3. Registration slips of petrol/ M. Oil, History sheets for jeep No. DHE-4471
4. Service Postage Stamp Account Register and register in r/o all sub divisions.
5. Electricity and water charges register.

2005-06

6. Stock register of Receipt books (GAR 6)
7. Stock register of Non-consumable items.
8. Property stock register
9. Spouse information.

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10. Log Book & POL Book
 11. Medical Reimbursement Register
 12. Contractor ledger
 13. Permanent Advance Register
 14. Conveyance / movement register
 15. Tuition Fee Register
 16. T&P Register (Sub Division 2&3)
 17. Dead Stock Register
 18. Condemnation file / records.
 19. Long term advance Register
 20. Verification of remittance.

- 2016-19
21. No. of Vehicles purchased/Hired along with files
 22. Log Book of the Vehicles/POL vouchers/History Sheets
 23. No. of Computer purchased along with files.
 24. Monthly progress report of works
 25. Dead stock Register.
 26. OTA Register.
 27. Liveries A/c.

Division may produce the above record before the next Audit for scrutiny.

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21/10/2020
(DINESH KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XIX

*Taken on form
13/8/2020*

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PART-III
(TEST AUDIT NOTE)

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**TAN-01 Heavy outstanding balances under deposits. (Audit Memo No. 07
Dated : 20.01.2020)**

During test check of monthly account (Form-79) of Ex. Engineer, M-422 for the month of March, 2019, it was observed that an amount of Rs. 14.59 crore was lying outstanding under the head "Public Works Deposits" as detailed below:

Classes of deposits	Amount as on 31.03.2019
Civil Deposits - Security Deposits (Part II)	3,45,74,210
Civil Deposits - Public Work Deposits (Part III)	10,29,99,455
Civil Deposits - Other Deposits (Part V)	2,83,22,413
Total outstanding as on 31.03.2019	14,58,96,078

Heavy accumulation under Part-II of Rs. 3.46 crore was indicative of non review of Deposit Register at Divisional Level from time to time. This should now be reviewed and all deposits more than three years old where refund is due be credited to Revenue.

Accumulation of Rs. 10.30 crore under Part-III was due to non execution of work against deposits. Details of deposits lying outstanding with the Department, Amount received, amount spend were not made available & thus it could not be verified how long the deposits were outstanding and which Department were involved. Deposit under Part V has accumulated due to withheld amount from contractor's bill on account of non-sanction of EOT cases, testing defects, pending works etc.

Accumulation of Rs. 2.83 crore under Part-V, Other Deposits was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

Heavy accumulation indicated non-review of Deposit Register at Divisional Level from time to time. This should now be reviewed and all deposits more than three years old where refund is due be credited to revenue head of the department under intimation to audit.

*This is taken as fresh
- April March
- April V
17/4/2020*

TAN-02 Unrealistic Estimates. (Audit Memo No. 02 Dated: 17.01.2020)

During the test check of records of office of Executive Engineer, PWD Division M-422, Malviya Nagar, Delhi, for the period 2016-17 to 2018-19, it has been noticed that there is huge variation between the estimates and the tendered amount. A few instances are as under:

Sr. No.	Sr. No. of Agreement Register	Name of work	Estimated Amount (In Rs.)	Tendered Amount (In Rs.)	Variation in %age
	2016-17				
1.	21	Misc. repair & furnishing work in school bldg. at Shani Govt. Sarvodayalaya Kanya Vidyalaya, G Block Saket, Delhi	1380976	536923	(-) 61.12
2.	37	ARMO PTS qtrs. In PTS colony Malviya Nagar (Sh: Removal of malba and cleaning of unwanted plant from side of drains at PTS colony)	546980	240671	(-) 56

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3.	39	AR & MO to Delhi Govt. D II Flats Vasant Kunj New Delhi	2370168	1039319	(-) 56.15
4.	40	AR & MO Distt. Court residential complex Saket, New Delhi during 16-17	975924	361189	(-) 62.99
5.	52	AR & MO Distt. Court residential complex Saket, New Delhi during 16-17	2812653	1016493	(-) 63.86
6.	88	AR & MO D II flats Vasant Kunj N. Delhi during 2016-17	413919	198681	(-) 52
7.	114	AR & MO to Distt. Court Complex Saket New Delhi during 2016-17	2474750	837703	(-) 66.15
9.	118	Complete white wash of school building and all rooms at Dr. Ambedkar Nagar, Sec. IV, SBV, New Delhi	891066	346179	(-) 61.15
10.	133	Repair and finishing of interior and exterior of building school at Sarvodaya Kanya Vidyalaya, Sector-1, Pushp Vihar, New Delhi	747394	276386	(-) 63.02
11.	140	Providing & laying Granite flooring at Computer room, Library & auditorium at DIPSAR Complex Sec. III, Pushp Vihar, Delhi	1269744	614937	(-) 51.57
12.	6 (17-18)	AR & MO to Distt. Court Complex, Saket N.D.	1515800	483237	(-) 68.12
13.	81	AR & MO ITI Jija Bai at Sirifort, N.D.	758704	266533	(-) 64.87
14.	85	Furnishing work such as wooden flooring wall paneling and supplying and installation modular furniture for lecture theatre 7 th floor at DIPSAR, Pushp Vihar, Delhi.	2349508	2255025	(-) 56.37
15.	94	AR & MO Distt. Court Complex, Saket ND 2017-18	1896651	699675	(-) 63.11
16.	51(18-19)	AR & MO judge Residential Complex Saket, New Delhi dg. 18-19	3094784	1355825	(-) 56.19
17.	73	AR & MO to Delhi D-II Flats Vasant Kunj, ND	1790989	861287	(-) 51.91

The above works were awarded much below the estimated cost which shows that estimates were prepared casually & no proper attention was given to made estimates more realistic basis. Division is advised to take proper care to prepare the estimated costs in future.

TAN-03 Slow progress of works leading to missing the deadlines for completion of work. (Audit Memo No. 11 Dated: 21.01.2020)

Test check of Agreement register revealed that completion of following works was delayed by 04 to 12 months from the stipulated date of completion. Details of some of the works are given below for reference:

S. No.	Name of the work with agreement number	Name of the contractor	Stipulated date of start	Stipulated date of completion	Actual Date of Completion	Delay in Months (approx.)
1.	Repair and filling of wall at corridor & room at Govt. Sarvodaya Co-ed Vidyalaya, Shahpur Jat ND (63)	M/s Sabur Alam	05.09.2018	04.12.2018	16.07.2019	07
2.	Providing and installation of Dustbin in main Const. bldg at Distt. Court Complex, Saket (50)	M/s Mohd Amjad	19.08.2018	18.09.2018	21.02.2019	04

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3.	AR & MO Distt. Court Complex Saket New Delhi dg. 2018-19 (49)	Sh. Jagjeet Singh	27.07.2018	26.10.2018	30.05.2019	07
4.	C/o Boundary wall at Sayurpur village N.D. (41)	Sh. Raju Ansari	10.07.2018	09.09.2018	29.04.2019	08
5.	Renovation of all toilet blocks with seepage treatment in girls and boys wing, removal of tiles from volley ball court etc. (39)	M/s Abhikelp Construction Syndicate	01.07.2018	30.09.2018	16.09.2019	12
6.	White washing of various school under SBM SD-III PWD during 18-19 (37)	M/s Aliyan Constn. Co.	03.07.2018	02.08.2018	28.02.2019	07
7.	Structural repair & upgradation of Residential quarter at Police qtrs. Under Mehrauli Police Station, PTS colony, Malviya Nagar, ND (33)	M/s Sh. Dutta Krupa Enterprises	27.06.2018	26.12.2018	25.06.2019	06
8.	Renovation and setting up of record rooms in DIPSAR, Pushp Vihar Sector-III, ND (29)	Sh. Lakhmi Chand	20.06.2018	19.08.2018	22.02.2019	06
9.	EOR for reconstruction of damaged boundary wall at Acharya Tulsi SBV. (26)	M/s K.P. Singh	14.06.2018	13.08.2018	28.02.2019	07
10.	Fixing iron grills in the corridors of newly constructed building, collapsible in staircases on all the floors, connecting coil in existing boundary wall and other misc work at SKV, alviya Nagar (24)	Sh. Navin Kumar Gupta	14.06.2018	13.08.2018	10.04.2019	08
11.	Repair and replacement of old toilets of admin block in DCP office, South Distt., Hauz Khas, ND (22)	M/s Brij Mohan Sharma	14.06.2018	13.08.2018	18.02.2019	07
12.	Various and misc. civil work & renovation and repair damage boundary wall at Sarvodaya Co-ed Vidyalaya Rk Puram, Sect. -02, ND (17)	Sh. Navin Kumar Gupta	31.05.2018	30.08.2018	10.04.2019	07
13.	AR & MO to D-II officers flats, Vasant Kunj ND during 18-19 (15)	Sh. Sanjeev Kumar Goel	27.05.2018	26.08.2018	16.04.2019	08
14.	EOR for iron net for open terrace wall tiles in corridor & Misc civil works at SKV Mehrauli No. 2, ND (11)	Sh. Umesh Chand	23.05.2018	22.08.2018	07.02.2019	05

It is suggested that the work may be finalized within the stipulated period of time in future.

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TAN-04 **Improper maintenance of Service Books. (Audit Memo No. 13
Dated: 22.01.2020)**

During the test check of Service Books, the following shortcomings required to be complied:

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

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

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

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

(3) **Home Town**

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

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

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

Details of some of Staff whose retirement is within 5 years

S. NO.	NAME OF THE OFFICER / OFFICIAL	DATE OF RETIREMENT
1.	Sukhbir Singh, Beldar	31.05.2020
2.	Manbir Singh, Plumber	31.08.2020
3.	Gunnai Ram, Mason	31.12.2020
4.	Goverdhan, Beldar	30.06.2021
5.	Jivani Devi, Beldar	31.03.2022
6.	Roshan Lal, Plumber	31.12.2022
7.	Rajender Singh, Beldar	30.09.2023

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8.	Rajesh, Beldar	31.03.2023
9.	Dharamwati, Beldar	31.03.2023
10.	Bedi, Beldar	31.05.2024

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

TAN-05 Improper maintenance of Pay Bill Registers. (Audit Memo No. 06 Dated: 20.01.2020)

During the test check of the PBRs maintained by the Office of Executive Engineer, PWD, M-422, Malviya Nagar, Delhi for the Audit period 2016-19 following irregularities have been noticed:

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, instalment No., PAN No. etc. were also not found completely filled.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
4. Monthly entries of Pay and allowances have not been entered properly in the PBRs and have not been signed by DDO.
5. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.

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


(DINESH KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XIX



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PART-II

CURRENT AUDIT REPORT (2019-2020)

Para No. 1:- Provision of Contingency and its Utilization during the period 2019-20.
(Ref. Audit Memo No.13 dated 06.08.2020)

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 **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 2019-20					
S.No.	CV No.	Date	Type of Bill	Charged to	Amount
1	5	09.04.2019	Conveyance Charges	A/R & M/O	980.00
2	21	18.04.2019	Delhi Jal Board Bill	A/R & M/O	218,400.00
3	26	26.04.2019	MTNL Bill	A/R & M/O	1,542.00
4	27	26.04.2019	MTNL Bill	A/R & M/O	896.00
5	28	26.04.2019	MTNL Bill	A/R & M/O	1,356.00
6	29	26.04.2019	MTNL Bill	A/R & M/O	366.00
7	30	26.04.2019	MTNL Bill	A/R & M/O	1,615.00
8	31	26.04.2019	MTNL Bill	A/R & M/O	283.00
9	42	27.04.2019	Computer repairing	A/R & M/O	600.00
10	43	27.04.2019	Computer repairing	A/R & M/O	800.00
11	44	27.04.2019	Computer repairing	A/R & M/O	120.00
12	46	27.04.2019	Stationery Bill	A/R & M/O	1,900.00
13	47	27.04.2019	Stationery Bill	A/R & M/O	13,133.00
14	45	27.05.2019	MTNL Bill	A/R & M/O	1,665.00
15	46	27.05.2019	MTNL Bill	A/R & M/O	295.00
16	47	27.05.2019	MTNL Bill	A/R & M/O	919.00
17	48	27.05.2019	MTNL Bill	A/R & M/O	1,526.00
18	49	27.05.2019	MTNL Bill	A/R & M/O	378.00
19	50	27.05.2019	MTNL Bill	A/R & M/O	1,403.00
20	73	30.05.2019	Stationery Bill	A/R & M/O	11,220.00
21	8	07.06.2019	Computer repairing	A/R & M/O	4,602.00
22	9	07.06.2019	Stationery Bill	A/R & M/O	2,156.00
23	40	07.06.2019	Purchase of Chairs	A/R & M/O	24,150.00

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24	90	21.06.2019	Reimbursement of Mobile Bill	A/R & M/O	472.00
25	93	24.06.2019	Reimbursement of Mobile Bill	A/R & M/O	474.00
26	137	25.06.2019	MTNL Bill	A/R & M/O	378.00
27	138	25.06.2019	MTNL Bill	A/R & M/O	1,403.00
28	139	25.06.2019	MTNL Bill	A/R & M/O	1,666.00
29	140	25.06.2019	MTNL Bill	A/R & M/O	295.00
30	141	25.06.2019	MTNL Bill	A/R & M/O	1,566.00
31	142	25.06.2019	MTNL Bill	A/R & M/O	919.00
32	8	06.07.2019	Purchase of Furniture	A/R & M/O	37,050.00
33	57	17.07.2019	Purchase of National Flag	A/R & M/O	14,330.00
34	58	18.07.2019	MTNL Bill	A/R & M/O	378.00
35	59	18.07.2019	MTNL Bill	A/R & M/O	1,403.00
36	60	18.07.2019	MTNL Bill	A/R & M/O	1,663.00
37	61	18.07.2019	MTNL Bill	A/R & M/O	295.00
38	62	18.07.2019	MTNL Bill	A/R & M/O	1,565.00
39	63	18.07.2019	MTNL Bill	A/R & M/O	919.00
Total					3,55,081.00

The Department may take necessary action to regularize Rs.3,55,081/- 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. 2:- Non completion of work. (Ref. Audit Memo No.14 dated 10.08.2020)

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 (10.08.20)
1	69/EE/SOUTH BUILDING (M)/2017-18	A/R & M/O to various other building under South Building Maintenance Sub-Division-I, New Delhi. (SH:-Seepage, misc. civil and finishing work of buildings).	Sh. Mohd. Akram	1592636	04.10.2017	03.12.2017	2 Year,8 Month
2	96/EE/SOUTH BUILDING (M)/2017-18	Construction of 20 Porta cabin in the mini stadium at SBV, Qutub Mehrauli, New Delhi.(School ID:-1923004).	M/s. P.S. Associates	7999960	02.02.2018	01.05.2018	2 Year,3 Month
3	99/EE/SOUTH BUILDING (M)/2017-18	A/R & M/O Residential Complex Saket Court, New Delhi. (SH: Prevention of Seepage in Judge's Flats). Phase-III.	Sh. Akshay Kumar Dagar	6604837	05.03.2018	04.06.2018	2 Year,2 Month

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	08/EE/SOUTH BUILDING (M)/2018-19	Misc. Civil repair work, SH:- (i) Renovation of Science Lab, Staff Room and Principal Office. (ii) Wall Tiles in Corridors of First Floor and Second Floors and Class Rooms. (iii) All Wooden Windows to be replaced by Steel Windows. (iv) Replacement of Damaged Door Shutters. (v) Broken Cemented Grills of Shaft of Washroom to be replaced by Iron Grills of all floors. (vi) Cemented water tank on the second floor to be remove at Sarvodaya Kanya Vidyalaya, Malviya Nagar, New Delhi. (School ID:-1923046, Building ID:-19231217, EOR ID:-20171005).	M/s Aslam Builders	5467372	08.05.2018	07.08.2018	2 Year
5	42/EE/SOUTH BUILDING (M)/2018-19	Re-installation and modification of old sewer line at DIPSAR Complex, Sec-III, Pushp Vihar, M. B. Road, New Delhi During 2018-19.	Sh. Sanjeev Kumar Goel,	1984100	27.07.2018	26.10.2018	1 Year,9 Month
6	46/EE/SOUTH BUILDING (M)/2018-19	Reconstruction of school boundary wall with grill, Replacement of roofing with Profile sheet in MP Hall, Entrance Hall and staff room, Installation of rainwater harvesting system at Sarvodaya Bal Sr. Sec. School, Qutub Mehrauli, New Delhi (School ID:- 1923004, Building ID:- 19231203, EOR ID:-20163347).	M/s Aliyan Construction Co.	13327768	11.07.2018	10.01.2019	1 Year,7 Month
7	60/EE/SOUTH BUILDING (M)/2018-19	Special repair and misc. work of Quarters of Police Colony, Ambedkar Nagar, New Delhi during 2018-19.	Sh. Sanjeev Kumar Goel,	5379421	05.09.2018	04.01.2019	1 Year,7 Month
8	61/EE/SOUTH BUILDING (M)/2018-19	Structural failure and threat of loss of property and life at Delhi Archives Building Special Institutional Area during 2017-18.	M/s Aslam Builders	7382137	12.09.2018	11.03.2019	1 Year,4 Month
9	70/EE/SOUTH BUILDING (M)/2018-19	Leveling & Water Proofing work in roofs. G.I pipeline connection, Repair of roads with cement conc. & interlocking paver block, Repair of class room's with kota stone flooring, wall tiles, repair of window's & fixing of glass panes, renovation of M.P. hall, Repair of boundary wall & other misc. works etc at Govt. Girls Sr. Sec. school No-02, sector-IV, Dr. Ambedkar Nagar, New Delhi. (School ID:-1923045, Building ID:-19231399, EOR ID:-20171330).	M/s New India Construction Co.	5250035	26.09.2018	25.12.2018	1 Year,7 Month

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	77/EE/SOUTH BUILDING (M)/2018-19	A/R & M/O Police Colony Hauz Khas under Sub Division - II, PTS Colony, Malviya Nagar, New Delhi during 2018-19 (SH:- Misc civil repair work).	Sh. Mohd. Akram,	2022140	11.11.2018	10.11.2019	9 Month
11	78/EE/SOUTH BUILDING (M)/2018-19	Misc. major repair works at PS/Hauz Khas (Repair of stair case, entire roof to stop seepage, outer/inner wall plaster, repair of chajjas and construction of one toilet block at parking area side for gents and ladies separately).	Sh. Mohd. Akram	1469301	11.11.2018	10.01.2019	1 Year,7 Month
12	79/EE/SOUTH BUILDING (M)/2018-19	Construction of Lock up Building of District Court Complex, Saket (Sh. Dismantling and Demolishing and repair work Old Lockup Main Court Building Admn. Block).	Sh. Akshay Kumar Dagar	151123	11.11.2018	10.01.2019	1 Year,7 Month
13	82/EE/SOUTH BUILDING (M)/2018-19	A/R & M/O P.T.S. Colony, Malviya Nagar under Sub Division-II, PTS Colony, Malviya Nagar, New Delhi during 2018-19 (SH:- Misc civil repair work).	Sh. Mohd. Akram,	2222059	11.11.2018	10.11.2019	9 Month
14	96/EE/SOUTH BUILDING (M)/2018-19	A/R & M/O District Court Complex, Saket, New Delhi. (SH:- Internal Finishing and Basements at Lawyers Chamber and Utility Block).	Mohd Arif.	1001400	04.12.2018	03.03.2019	1 Year,5 Month
15	05/EE/SOUTH BUILDING (M)/2019-20	A/R & M/O District Court & Residential Complex, Saket, New Delhi. (SH:-Cleaning of sand & red stone surface, Stone and marble work at court complex, Saket).	Mohd Arif	1630051	30.05.2019	29.08.2019	11 Month
16	06/EE/SOUTH BUILDING (M)/2019-20	A/R & M/O Judge's Residential Complex, Saket, New Delhi during 2019-20 (SH: Making arrangement for water tankers).	Sh Ankit Singh Trar	1008000	25.05.2019	27.09.2019	10 Month
17	09/EE/SOUTH BUILDING (M)/2019-20	Renovation & modification of Old Animal House at DIPSAR Complex, Pushp Vihar, Sector-III. M.B. Road, New Delhi.	Subash Enterprises	621414	30.05.2019	29.06.2019	1 Year,1 Month
18	11/EE/SOUTH BUILDING (M)/2019-20	Re- installation of false ceiling in auditorium at DIPSAR Complex, Pushp Vihar, Sec-III, New Delhi.	M/s. Arise Construction,	467766	30.05.2019	29.07.2019	1 Year
19	13/EE/SOUTH BUILDING (M)/2019-20	Construction of proposed tunnel between lawyer's Chamber and Court Building (Upper Basement) Saket Court Complex (SH:- Civil & Electrical Works).	M/s Abhikalp Constructions Syndicate	5183130	13.06.2019	12.09.2019	10 Month
20	14/EE/SOUTH BUILDING (M)/2019-20	A/R & M/O to District Court Complex, (Residential), Saket, New Delhi during 2019-20. (SH: External plaster work including painting)	M/s. Arise Construction	1009186	16.06.2019	15.09.2019	10 Month

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	24/EE/SOUTH BUILDING (M)/2019-20	A/R & M/O to DIPSAR Complex, Pushp Vihar, Sec-III, M. B. Road, New Delhi during 2019-20. (SH: Providing the services of Skilled, Semi-Skilled & Un-Skilled staff for day to day maintenance at DIPSAR Complex).	M/s Rakshak Securitas (PVT.) LTD.	2419851	26.06.2019	25.12.2019	7 Month
22	25/EE/SOUTH BUILDING (M)/2019-20	Providing and installation of 10 Nos. passenger lift in Four Storey Building at DIPSAR, M.B. Road New Delhi.	Sh. Sanjeev Kumar Goel,	1359180	25.06.2019	24.08.2019	11 Month
23	57/EE/SOUTH BUILDING (M)/2019-20	1. Additional work of Leveling & Paver blocks in the Ground. 2. Hard Drawn fabric wire mesh in Windows and Corridor Opening for safety of students from Monkeys at SBV, Fatehpur Beri (School ID: 1923014, Building ID:- 19231036, EOR ID:- 20181039).	Sh. Ravi Tanwar	2364645	24.10.2019	23.01.2020	6 Month
			TOTAL	77917512			

From the above it is evident that the 23 works having tendered cost of Rs. 7,79,17,512/- were not completed till date

Executive Engineer being HOO is directed to complete the work at the earliest under intimation to Audit. Similar other cases may also be reviewed under intimation to Audit.

Para No. 3:- Non levy of compensation in delayed work Rs.77,68,106/-.
(Ref. Audit Memo No.15 dated 10.08.2020)

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.

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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 (10.08.20)	Tendered Amount	Amount of compensation not levied (@1.5% per month subject to 10% of TA) (Rs.)
1	69/EE/SOUTH BUILDING (M)/2017-18	A/R & M/O to various other building under South Building Maintenance Sub-Division-1, New Delhi. (SH:-Seepage, misc. civil and finishing work of buildings).	Sh. Mohd. Akram	03.12.2017	2 Year,8 Month	1592636	159,264
2	96/EE/SOUTH BUILDING (M)/2017-18	Construction of 20 Porta cabin in the mini stadium at SBV, Qutub Mehrauli, New Delhi.(School ID:-1923004).	M/s. P.S. Associates	01.05.2018	2 Year,3 Month	7999960	799,996
3	99/EE/SOUTH BUILDING (M)/2017-18	A/R & M/O Residential Complex Saket Court, New Delhi. (SH: Prevention of Seepage in Judge's Flats). Phase-III.	Sh. Akshay Kumar Dagar	04.06.2018	2 Year,2 Month	6604837	660,484
4	08/EE/SOUTH BUILDING (M)/2018-19	Misc. Civil repair work, SH:- (i) Renovation of Science Lab, Staff Room and Principal Office. (ii) Wall Tiles in Corridors of First Floor and Second Floors and Class Rooms. (iii) All Wooden Windows to be replaced by Steel Windows. (iv) Replacement of Damaged Door Shutters. (v) Broken Cemented Grills of Shaft of Washroom to be replaced by Iron Grills of all floors. (vi) Cemented water tank on the second floor to be remove at Sarvodaya Kanya Vidyalaya, Malviya Nagar, New Delhi. (School ID:-1923046, Building ID:-19231217, EOR ID:-20171005).	M/s Aslam Builders	07.08.2018	2 Year	5467372	546,737
5	42/EE/SOUTH BUILDING (M)/2018-19	Re-installation and modification of old sewer line at DIPSAR Complex, Sec-III, Pushp Vihar, M. B. Road, New Delhi During 2018-19.	Sh. Sanjeev Kumar Goel,	26.10.2018	1 Year,9 Month	1984100	198,410
6	46/EE/SOUTH BUILDING (M)/2018-19	Reconstruction of school boundary wall with grill, Replacement of roofing with Profile sheet in MP Hall, Entrance Hall and staff room, Installation of rainwater harvesting system at Sarvodaya Bal Sr. Sec. School, Qutub Mehrauli, New Delhi (School ID:- 1923004, Building ID:- 19231203, EOR ID:- 20163347).	M/s Aliyan Construction Co.	10.01.2019	1 Year,7 Month	13327768	1,332,777

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7	60/EE/SOUTH BUILDING (M)/2018-19	Special repair and misc. work of Quarters of Police Colony, Ambedkar Nagar, New Delhi during 2018-19.	Sh. Sanjeev Kumar Goel,	04.01.2019	1 Year,7 Month	5379421	537,942
8	61/EE/SOUTH BUILDING (M)/2018-19	Structural failure and threat of loss of property and life at Delhi Archives Building Special Institutional Area during 2017-18.	M/s Aslam Builders	11.03.2019	1 Year,4 Month	7382137	738,214
9	70/EE/SOUTH BUILDING (M)/2018-19	Leveling & Water Proofing work in roofs, G.I pipeline connection, Repair of roads with cement conc. & interlocking paver block, Repair of class room's with kota stone flooring, wall tiles, repair of window's & fixing of glass panes, renovation of M.P. hall, Repair of boundary wall & other misc. works etc at Govt. Girls Sr. Sec. school No-02, sector-IV, Dr. Ambedkar Nagar, New Delhi. (School ID:-1923045, Building ID:-19231399, EOR ID:-20171330).	M/s New India Construction Co.	25.12.2018	1 Year,7 Month	5250035	525,004
10	77/EE/SOUTH BUILDING (M)/2018-19	A/R & M/O Police Colony Hauz Khas under Sub Division - II, PTS Colony, Malviya Nagar, New Delhi during 2018-19 (SH:- Misc civil repair work).	Sh. Mohd. Akram,	10.11.2019	9 Month	2022140	202,214
11	78/EE/SOUTH BUILDING (M)/2018-19	Misc. major repair works at PS/Hauz Khas (Repair of stair case, entire roof to stop seepage, outer/inner wall plaster, repair of chajjas and construction of one toilet block at parking area side for gents and ladies separately).	Sh. Mohd. Akram	10.01.2019	1 Year,7 Month	1469301	146,930
12	79/EE/SOUTH BUILDING (M)/2018-19	Construction of Lock up Building of District Court Complex, Saket (Sh. Dismantling and Demolishing and repair work Old Lockup Main Court Building Admn. Block).	Sh. Akshay Kumar Dagar	10.01.2019	1 Year,7 Month	151123	15,112
13	82/EE/SOUTH BUILDING (M)/2018-19	A/R & M/O P.T.S. Colony, Malviya Nagar under Sub Division-II, PTS Colony, Malviya Nagar, New Delhi during 2018-19 (SH:- Misc civil repair work).	Sh. Mohd. Akram,	10.11.2019	9 Month	2222059	222,206
14	96/EE/SOUTH BUILDING (M)/2018-19	A/R & M/O District Court Complex, Saket, New Delhi. (SH:- Internal Finishing and Basements at Lawyers Chamber and Utility Block).	Mohd Arif.	03.03.2019	1 Year,5 Month	1001400	100,140
15	05/EE/SOUTH BUILDING (M)/2019-20	A/R & M/O District Court & Residential Complex, Saket, New Delhi. (SH:-Cleaning of sand & red stone surface, Stone and marble work at court complex, Saket).	Mohd Arif	29.08.2019	11 Month	1630051	163,005

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16	05/EE/SOUTH BUILDING (M)/2019-20	A/R & M/O Judge's Residential Complex, Saket, New Delhi during 2019-20 (SH: Making arrangement for water tankers).	Sh Ankit Singh Trar	27.09.2019	10 Month	1008000	100,800
17	09/EE/SOUTH BUILDING (M)/2019-20	Renovation & modification of Old Animal House at DIPSAR Complex, Pushp Vihar, Sector-III. M.B. Road, New Delhi.	Subash Enterprises	29.06.2019	1 Year, 1 Month	621414	62,141
18	11/EE/SOUTH BUILDING (M)/2019-20	Re- installation of false ceiling in auditorium at DIPSAR Complex, Pushp Vihar, Sec-III, New Delhi.	M/s. Arise Construction,	29.07.2019	1 Year	467766	46,777
19	13/EE/SOUTH BUILDING (M)/2019-20	Construction of proposed tunnel between lawyer's Chamber and Court Building (Upper Basement) Saket Court Complex (SH:- Civil & Electrical Works).	M/s Abhikalp Constructions Syndicate	12.09.2019	10 Month	5183130	518,313
20	14/EE/SOUTH BUILDING (M)/2019-20	A/R & M/O to District Court Complex, (Residential), Saket, New Delhi during 2019-20. (SH: External plaster work including painting)	M/s. Arise Construction	15.09.2019	10 Month	1009186	100,919
21	24/EE/SOUTH BUILDING (M)/2019-20	A/R & M/O to DIPSAR Complex, Pushp Vihar, Sec-III, M. B. Road, New Delhi during 2019-20. (SH: Providing the services of Skilled, Semi-Skilled & Un-Skilled staff for day to day maintenance at DIPSAR Complex).	M/s Rakshak Securitas (PVT.) LTD.	25.12.2019	7 Month	2419851	241,985
22	25/EE/SOUTH BUILDING (M)/2019-20	Providing and installation of 10 Nos. passenger lift in Four Storey Building at DIPSAR, M.B. Road New Delhi.	Sh. Sanjeev Kumar Goel,	24.08.2019	11 Month	1359180	135,918
23	57/EE/SOUTH BUILDING (M)/2019-20	1. Additional work of Leveling & Paver blocks in the Ground. 2. Hard Drawn fabric wire mesh in Windows and Corridor Opening for safety of students from Monkeys at SBV, Fatehpur Beri (School ID: 1923014, Building ID:- 19231036, EOR ID:- 20181039).	Sh. Ravi Tanwar	23.01.2020	6 Month	2364645	212,818
			TOTAL			77917512	7,768,106

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:- Unrealistic Estimates.(Ref. Audit Memo No.16 dated 10.08.2020)

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.

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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	07/EE/SOUTH BUILDING (M)/2018-19	A/R & M/O Various buildings under Sub Division M-I under Division South Building (M), PWD, New Delhi during 2018-19. (SH: Mechanized Cleaning of over head tank & underground tank).	Unitech Water Solutions	39,26,449	46,52,882	7,26,433
2	12/EE/SOUTH BUILDING (M)/2018-19	A/R & M/O ITI JIJA BAI and ITI Malviya Nagar, New Delhi, under Sub-Division-II, South Building (M), PWD, P.T.S. Malviya Nagar, New Delhi during 2018-19 (SH:- Providing of services of Skilled, Semi-skilled and un-skilled staff etc.)	Riyasat Ali Khan	9,73,200	11,80,300	2,07,100
3	15/EE/SOUTH BUILDING (M)/2018-19	A/R & M/O to D-II Officers Flat, Vasant kunj, New Delhi during 2018-19 (SH :- Repair and Renovation works requirements of civil work in D-II Flats due to Change of Tenancy).	Sh. Sanjeev Kumar Goel	32,52,980	40,66,024	8,13,044
4	68/EE/SOUTH BUILDING (M)/2018-19	Renovation and repair work in the office of District Magistrate South M.B. Road Saket New Delhi.	Sh. Ashok Construction Company	11,98,139	14,62,002	2,63,863
5	97/EE/SOUTH BUILDING (M)/2018-19	Construction of Underground water tank and separate pipe line with meter for Barracks part, 7th Bn, DAP at PTS Malviya Nagar, New Delhi	Sh. Ashok Construction Company	14,96,411	16,95,637	1,99,226
6	107/EE/SOUTH BUILDING (M)/2018-19	Repair of false ceiling and construction roof truss at the Remaining portion on the top (6th Floor) of Administrative Block in Delhi Archives Building, Satsang Vihar, New Delhi.	Sh. Mohd. Akram	14,40,721	16,68,429	2,27,708
7	115/EE/SOUTH BUILDING (M)/2018-19	Renovation of MP hall, Uplifting of entrance by putting granite, Uplifting of entrance of hall upto the level of 7 feet by putting granite, Renovation of hall by putting wooden panes, Change of doors and windows of hall by Alluminum/Steel, Change of doors of few rooms, putting iron grills on 1st floor and 2nd floor corridors for safety of children at Sarvodaya kanya vidyalaya, Malviya nagar, New delhi-110017). (School ID:- 1923046, Building ID:-19231217. EOR ID:-20162031) (Balance Work).	M/s Abhikalp Construction Syndicate	13,14,009	15,71,351	2,57,342
8	121/EE/SOUTH BUILDING (M)/2018-19	Provision of Rain Water Harvesting system at Govt. Girls Sr. Sec. School no.- 02, Sector-IV, Dr. Ambedkar nagar, New Delhi (School ID: 1923045, Building ID: 19231399, EOR ID: 20182263).	M/s S.K. Builders	12,14,691	13,14,045	99,354
9	126/EE/SOUTH BUILDING (M)/2018-19	Minor Repair and Termite treatment of Community Hall of P.T.S. Malviya Nagar.	M/s Shri Datta Krupa Enterprises	6,18,467	7,39,548	1,21,081

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10	07/EE/SOUTH BUILDING (M)/2019-20	Construction of Barracks on open area at 3rd floor of DCP Office Complex, Water proofing of Type I Blocks & Repair of dangerous Chajja etc. in Vasant Vihar, New Delhi.	M/s S.K. Builders	21,66,510	27,03,776	5,37,266
11	16/EE/SOUTH BUILDING (M)/2019-20	A/R & M/O Sub Division M-I under Division South Building (M), PWD, New Delhi during 2019-20. (SH: Mechanized Cleaning of over head tank & underground tank).	Unitech Water Solutions	30,29,247	34,42,693	4,13,446
12	47/EE/SOUTH BUILDING (M)/2019-20	EOR to following works are required to be done in the school. Kindly get it done at your level at the earliest 1. Raising of boundary wall 4 feet with grid work and safety wire, A-block side, 2. Grit work on boundary wall (inside) block-B & C 3. Wall tiles in classrooms & corridors in the whole school (block -A, B,C&D) 4. Linking of Block - C1 & C2 of old building by proper connecting system, 5. Other miscellaneous civil works at Deoli-SKV (Bachhan Prasad) (School ID:- 1923042, Building ID:-19231229, EOR ID:-20181780).	Sh. Navin Kumar Gupta	29,86,085	32,81,416	2,95,331
13	80/EE/SOUTH BUILDING (M)/2019-20	Reg. misc. major repair/maintenance work in PS Hauz Khas, South District, New Delhi. (SH: Water proofing of roof, Replacement of damaged fibre sheet in Radio work shop). (Balance work)	S.K Builders	4,98,361	6,22,037	1,23,676
					TOTAL	42,84,870

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 13 works executed during the year 2018-19 and 2019-20 there amount of works were escalated aggregating to Rs. 42.84 Lakh. In the above table 09 agreements pertains to financial year 2018-19 have been taken as the final payment of these works have been made in the financial year 2019-20.

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.

**Para No. 5:- Irregularity in Hiring of Vehicle under Work Head (Work Contingency).
(Ref. Audit Memo No.17 dated 11.08.2020)**

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

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- (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 a few hiring vehicles are given below:

S. No.	Work Order / Agreement No.	Charged to Work	Duration of hiring of vehicle	Expenditure incurred
1	38/EE/SOUTH BUILDING (M)/2019-20	Construction of 30 Nos. Aam Admi Mohalla Clinic at various places under south building (M) Division/South District (SH: Hiring of inspecting vehicle for South Building Maintenance).	09 Months	1,41,429.00
2	82/EE/SOUTH BUILDING (M)/2019-20	A/R & M/O under D-II Flats, Vasant Kunj, New Delhi dg. 2019-20. (SH: Hiring of Inspecting vehicle for Executive Engineer (Civil) South Building (M), Division, PWD Delhi).	12 Months	2,46,090.00
			Total	3,87,519.00

As per order stated above, the Finance Department, GNCT of Delhi is competent for granting approval for hiring of vehicles on functional requirement. The Executive Engineer may please be provided the copy of approval of Finance Department for hiring of private vehicles under various work as mentioned above, otherwise the expenditure amounting to **Rs. 3,87,519/-** 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.

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Para No. 6:- Installation of GPS System.
(Ref. Audit Memo No.18 dated 11.08.2020)

General Administrative Department, Govt. of NCT of Delhi vide office order No. F.2/559/2018/CT-III/ GAD/8954 dated 24.08.2018 and order No.2/559/2018/CT-III/GAD/9023 dated 10.09.2018 issued guidelines for installation of GPSs in the Govt. vehicles / Govt. hired vehicles for tracking vehicles to prevent their misuse. It has been provided that (i) all vehicles have GPS in place before 30th September, 2018 and (ii) No payment for diesel / petrol / rent of any vehicles shall be made from 1st October, 2018 which are without GPS.

On scrutiny of the records provided by the Division, it has been observed that GPS system has not been installed in the following hired vehicle till date:

S.No.	Vehicle No.	Attached with
1.	DL-12-CG-3371	Executive Engineer

Division may get the GPS system installed in the above vehicles under intimation to Audit.

Para No. 7:- Undue benefit given to the Contractor. (Ref. Audit Memo No. 21 dated 13.08.2020)

Agreement No. 15/EE/SOUTH BUILDING (M)/2018-19

Name of Work :- A/R & M/O to D-II Officers Flat, Vasant kunj, New Delhi during 2018-19 (SH :- Repair and Renovation works requirements of civil work in D-II Flats due to Change of Tenancy).

The above mentioned work with an estimated cost of Rs. 50,90,735 /-(Rs. Fifty Lakh Ninety Thousand Seven Hundred Thirty five only) was awarded to Sh. M/s Sanjeev Kumar Goel at a tender cost of Rs. 32,52,980/-(Rs. Thirty Two Lakh Fifty Two Thousand Nine Hundred Eighty only) vide Agreement No. 15/EE/SOUTH BUILDING (M)/2018-19. The stipulated date of start and completion were 27.05.2018 and 26.08.2018 respectively and actual date of completion was 16.04.2019.

During the scrutiny of work it has been noticed in Agreement No. 15/EE/SOUTH BUILDING (M)/2018-19 that the stipulated date of completion of work was 26.08.2018 and the actual date of completion was 16.04.2019. It means that the Department granted extension of time up to 16.04.2019 without levy of any penalty/compensation, and accepts the delay on its part. The tender cost of the above work was Rs. 32,52,980/- i.e. 36.10% below the estimated cost of Rs. 50,90,735 /-.

The total payment of Rs. 40,66,024/- (Rs. Forty Lakh Sixty Six Thousand Twenty Four only) was made to the contractor up to final bill. This means an extra payment amounting to (Rs. 40,66,024 - Rs. 32,52,980=Rs.8,13,044/-) was made to the contractor for deviation, extra items and substituted items. The final bill is passed without approval of Deviation item-III by circle office.

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It seems that estimate was prepared in a casual manner by the Planning Branch and undue benefit was given to the contractor for making extra payment amounting to Rs. 8,13,044/- (Rs. Eight Lakh Thirteen Thousand Forty Four only) for deviation, extra items and substituted items.

Planning Branch of this Division is directed to prepare the estimates with reasoning that no undue benefit is given to the contractor in future. In future estimates will be prepared in such a way that the amount of the works not escalated in any manner.

Para No. 8:- Non Production of Records

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

1977-79

- 1. Visitor Book/Hire Charge books for cent No.283 outals Rent House.
- 2. CTE observation for the work C/o Police line for South & New Delhi Distt. at Mehrauli Road SH: External Sewage line.
- 3. Registration slips of petrol/M.Oil, History sheets for Jeep No. DHE-4471.
- 4. Service Postage Stamp Account Register and register in r/o all sub divisions.
- 5. Electricity and Water charges register.

2005-06

- 6. Stock Register of Receipt book (GAR-6)
- 7. Stock Register of Non-Consumable items.
- 8. Property stock register.
- 9. Spouse information

2010-16

- 10. Log Book & POL Book
- 11. Medical Reimbursement Register
- 12. Contractor Ledger
- 13. Permanent Advance Register
- 14. Conveyance / movement register
- 15. Tuition Fee Register
- 16. T&P Register (Sub Division 2&3)
- 17. Dead Stock Register
- 18. Condemnation file / record
- 19. Long term advance Register
- 20. Verification of remittance.

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2016-19

21. No. of vehicles purchased / Hired along with files.
22. Log Book of the Vehicles/POL vouchers/History Sheets
23. No. of Computer purchased along with files.
24. Monthly progress report of works
25. Dead Stock Register.
26. OTA Register
27. Liveries A/c

A.K. Bhatt

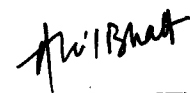
(A.K. BHATT)
I.A.O, Audit Party No. XXIII

CAN- 4: - Non Maintenance of Contractor Ledger.
(Ref. Audit Memo. No.20 dated 13.08.2020)

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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.



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I.A.O, Audit Party No. XXIII

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PART-III

TAN-1: -Public Works (Suspense) Deposit. (Audit Memo No. 11 dated: 06.08.2020)

During the test audit of Monthly Accounts of **Executive Engineer (C), (South) Bldg & Saket Court (M-422), Malviya Nagar, Mahrauli Road, New Delhi-110017** for audit period **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 **31/03/2020**, 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)	15361285	533963	15895248	96426	15798822
Civil Deposits Public Works Deposits (Part-III)	79030464	3957893	82988357	3807876	79180481
Civil Deposits Unclaimed Deposits in the General Provident Fund (Part-IV)	0	0	0	0	0
Civil Deposits Other Deposits (Part-V)	27316951	3015336	30332287	2568164	27764123
Total	121708700	7507192	129215892	6472466	122743426

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. 15798822/-** 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. 79180481/-** (**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. 27764123/-** 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: - Huge outstanding balance of Rs. 7.37 Crore under Cash Settlement Suspense Accounts. . (Audit Memo No. 12 dated: 06.08.2020)

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 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. 7.37 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-3: - Review of Measurement Books. (Ref. Audit Memo. No.19 dated 13.08.2020)

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.

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