

DIRECTORATE OF AUDIT
GOVT. OF NCT OF DELHI
4TH LEVEL, DELHI SECTT. NEW DELHI.

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Sub: Internal Audit Report on the accounts of the Executive Engineer, PWD-EMD-M252, M.S.O. Building New Delhi-110002 for the period 2010-2011 to 2011-12.

The internal audit on the accounts of Office of the Executive Engineer, PWD-EMD- M-252 M.S.O. Building, New Delhi-110002 for the period 2010-11 to 2011-12 was conducted by Audit Party No. X, of the Directorate of Audit consisting of Sh. N.C. Dobriyal, IAO Smt. Manju Raheja, A.A.O.(On Leave w.e.f. 28-05-12 to 11-06-12) and Smt. Neelam Mehta H.C, from 30-5-2012 to 19-06-2012. (15 working days).

GENERAL SET-UP –AIMS AND OBJECTIVES

The Office of the Executive Engineer, PWD-EMD- M-252 (NCT of Delhi) is a Electrical Maintenance Division situated at 13th Floor, M.S.O. Building, I.P. Estate, New Delhi-110001. This Division falls under the Jurisdiction of the Superintending Engineer (E) EMC M-25. The Division is entrusted with the maintenance and up keeping of Electrical and Mechanical Services etc, of the Shahdara Courts, Delhi Staff Selection Board at Karkardooma, UTCS Building, Dr. Hedgewar Hospital, Lal Bahadur Shastri Hospital etc. in trans Yamuna (East). The Division has 03 Sub Divisions under its control.

The following officials have held the charges of the respective post as indicated below for the period mentioned against each:-

HEAD OF THE DEPARTMENT

S.NO.	NAME	DESIGNATION	PERIOD
1	Sh. Vinay Kumar,	Chief Engineer, M-2	01-04-10 to Till Date

HEAD OF OFFICE

S.NO.	NAME	DESIGNATION	PERIOD
1	Sh B.R. Passi	Ex.En.(E),M-252	01-04-10 to 3-02-11
2.	Sh. A. K. Nagpal	Ex.En.(E),M-252	03-02-11 to Till Date

CASHIER

S.NO.	NAME	DESIGNATION	PERIOD
1	Sh.S.S. Negi	UDC	01-04-10 to 14-06-10
2	Sh. Ravi Bhatia	UDC	14-06-10 to Till Date

The Budget and Expenditure during the Financial Year 2010-11 to 2011-12:- The budget figures provided by the institute are as under:-

BUDGET ALLIOTTED & EXPENDITURE (NON-PLAN)

2010-11

S.No.	Major Head	Budget (Rs in lacs)	Expenditure(Rs in lacs)	Balance 'Rs in lacs)	Percentage (-)Saving (+) Excess
1.	2059- Public Works	1015.00	1008.95	6.05	0.60 %
2.	2216- Housing	196.50	196.41	0.09	0.05 %
	Total	1211.50	1205.36	6.14	0.65 %

BUDGET ALLIOTTED & EXPENDITURE (PLAN)

2010-11

S.No.	Major Head	Budget (Rs in lacs)	Expenditure(Rs in lacs)	Balance 'Rs in lacs)	Percentage (-)Saving (+) Excess
1.	4059- Election office, UTCS, Court Building, DSSSB	446.00	442.93	3.07	0.69 %
2.	4202- Education & Sports	16.00	15.74	0.26	1.63 %
3.	4210- Medical Public Health	198.00	191.55	6.45	3.26 %
4.	4216- Housing	10.00	09.59	0.41	4.10 %
5.	4235- Prov. of Addl. Facilities in the existing Building.	00.00	00.00	00.00	0.00 %
6.	4250- Capital out lay on the other Social Services	80.00	43.32	36.68	45.85 %
	Total	750.00	703.13	46.87	06.25 %

BUDGET ALLIOTTED & EXPENDITURE (2011-12 NON-PLAN)

S.No.	Major Head	Budget (Rs in lacs)	Expenditure(Rs in lacs)	Balance 'Rs in lacs)	Percentage (-)Saving (+) Excess
1.	2059- Public Works	2013.00	2005.58	7.42	0.37 %
2.	2216- Housing	403.00	390.19	12.81	3.18 %
	Total	2416.00	2395.77	20.23	3.55 %

BUDGET ALLIOTTED & EXPENDITURE (2011-12 -PLAN)

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S.No.	Major Head	Budget (Rs in lacs)	Expenditure (Rs in lacs)	Balance (Rs in lacs)	Percentage (-)Saving (+) Excess
1.	4059- Election office, UTCS, Court Building, DSSSB	816.00	442.93	3.07	0.69 %
2.	4202- Education & Sports	00.00	00.00	00.00	0.00 %
3.	4210- Medical Public Health	215.00	262.81(+)	47.81(+)	22.24 %
4.	4216- Housing	50.00	46.62	3.38	6.76 %
5.	4235- Prov. of Addl. Facilities in the existing Building.	10.00	10.00	00.00	0.00 %
6.	4250- Capital out lay on the other Social Services	35.00	18.20	16.80	48.00 %
	Total	1126.00	1150.22	24.22	32.94 %

Detailed as per annexure 'A' enclosed.

**Sanctioned Strength and Staff in Position:-
Regular Staff**

S.NO.	Name of Post	No. Of Post Sanctioned	Filled	Vacant
1.	Executive Engineer	1	1	0
2.	ASStt. Engineer (E)	4	4	0
3.	Jr. Engineer (E)	9	6	3
4.	AAO(Divisional Accountant)	1	1	0
5.	Head Clerk (Office Supdt.)	1	1	0
6.	Steno Grade-III	1	--	1
7.	Draftsmen Gr.III	1	1	0
8.	Estimator	0	1	-1
9.	J.H.T.	0	0	0
10.	U.D.C.	3	2	1
11.	L.D.C.	6	6	0
12.	Barkandaz	1	1	0
13.	Peon	2	1	1
14.	Daftary	0	0	0
15.	Chowkidar	2	1	1
16.	Sweeper	1	1	0
	Total	33	27	7+-1=06

Work Charged Staff

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S.NO.	Name of Post	No. Of Post Sanctioned	Filled	Vacant
1.	Driver	1	1	0
2.	Wire Man	40	39+1(NPS)	0
3.	Pump Operator	30	31	-1
4.	Mechanic ,AC &R (E&M)(3+1)	4	4	---
5.	Khallasi	21	13+02(NPS)	6
	Total	96	91	07+-1=06

As per Annexure --'B'- enclosed.

MAINTENANCE OF RECORDS.

The maintenance of records of the office of The Executive Engineer, PWD-EMD- M-252 M.S.O. Building, New Delhi-110002 for the period 2010-2011 to 2011-12 was test checked and found satisfactory subject to the observations made in current audit report and in test audit note.

STATUTORY AUDIT

AG (AUDIT), Delhi has conducted the audit of the office of Executive Engineer, PWD-EMD- M-252 M.S.O. Building, New Delhi-110002, up to 2010-11 copy of Audit Report placed in the file.

OLD INTERNAL AUDIT REPORT.

There were 15 audit Para's outstanding prior to current audit. Department has submitted replies in respect of 06 outstanding audit Para's of old report After careful consideration of replies and supporting documents of Para No 06, (for the year 2006-08)01,02,03,05,08 (for the year 2008-10) of part I are settled and 03 Para's of the said report has been updated and taken as fresh in current audit report . Thus, remaining 06 Para's have been incorporated in current audit report as Part-I (Old Audit Report).

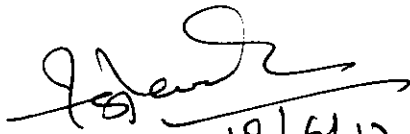

During the course of current audit 29 audit memos were issued. Out of 29 memos 08 are record memos. 21 are observation memo's highlighting various irregularities /short recovery to the tune of Rs Rs.4316/- detected. No recoveries have been made. In compliance of Audit Memos the Unit has submitted reply of 1 memo which is settled at the spot. Remaining 20 memos have been converted into 13 Para's and 07 TANs have been incorporated in the current audit report Part-II.

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Details of current Recovery :-

S.No.	Years	Total Recoveries	Amount Recovered	Balance	PARA No.
1	2010-11 & 2011-12	Rs. 4316/-	-----	Rs. 4316/-	1&2

The internal audit report has been prepared on the basis of the information's furnished and made available by the office of Executive Engineer, PWD-EMD- M-252 M.S.O. Building, New Delhi-110002 for the period of audit. The Directorate of Audit, Govt. of N.C.T of Delhi disclaims any responsibility for any misinformation and/or non information on the part of Audit.


(N.C.DOBRIYAL) 19/6/12
I.A.O
AUDIT PARTY NO, X


राष्ट्रीय राजधानी क्षेत्र दिल्ली सरकार
GOVT. OF NATIONAL CAPITAL TERRITORY OF DELHI
लोक निर्माण विभाग
PUBLIC WORK DEPARTMENT

(5)



कार्यालय कार्यालयक अभियंता (वै०)
वैद्युत अनुरक्षण मंडल एम - 252
लोक निर्माण विभाग (रा०रा०क्ष०द०वि०रा०)
लेखनी मंजिल, एम०एस०ओ भवन
आई०पी० एस्टेट, नई दिल्ली -- 110 002
दूरभाष एवं फैक्स नं०- 011-23319475,
ई-मेल आई.डी: m252@pwwdellihi.in
pwwd252@gmail.com

O/o Executive Engineer (Elect)
Electrical Maintenance Division M-252
Public Work Department (GNCTD)
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दिनांक 11-06-12

Ref: Audit Memo No. 1 Item no. 22 regarding Budget sanction and expenditure during 2010-11 and 2011-12

NON-PLAN HEADS

(Rs. in Lakhs)

S.NO.	Name of scheme	Budget Allocation 2010-11	Expenditure 2010-11	Budget Allocation 2011-12	Expenditure 2011-12
1	2059 - Public Works				
	RRT	10.00	3.92	5.00	1.11
	Construction	0.00	0.00	8.00	4.56
	Work Charge Staff Salary				
	Works Payment	1005.00	1005.03	2000.00	1999.91
	Total	1015.00	1008.95	2013.00	2005.58
2	2216 - Housing				
	Construction	0.00	0.00	0.00	0.00
	RRT	16.50	16.50	33.00	20.39
	Work Charge Staff Salary				
	Works Payment	180.00	179.91	370.00	369.80
	Total	196.50	196.41	403.00	390.19
	G. TOTAL NON-PLAN HEADS	1211.50	1205.36	2416.00	2395.77

PLAN HEADS

SV (P. in lines)

S.NO.	Name of scheme	Budget Allocation 2010-11	Expenditure 2010-11	Budget Allocation 2011-12	Expenditure 2011-12
3	4059 - Major Head				
	Election Office				
	UTCS Building	116.00	113.27	0.00	0.00
	Court Building	330.00	329.66	128.00	125.09
	Delhi Subordinate Staff Selection Board	0.00	0.00	680.00	680.80
	Total	446.00	442.93	8.00	6.70
4	4202 - Education and Sports				
	Govt. Sponsored College Building	16.00	15.74	0.00	0.00
	Total	16.00	15.74	0.00	0.00
5	4210 - Medical & Public Health				
	L.B.S. Hospital at Khichripur	65.00	64.65	89.00	88.61
	Kanti Nagar Hospital	18.00	17.97	18.00	17.46
	Estt. of New Hospital (DHS)	20.00	19.91	0.00	0.00
	C/o Building for dispensary & Health Centres	20.00	14.88	8.00	9.00
	Dr. Hegdewar Arogya Sansthan	55.00	55.00	85.00	137.85
	State Drug Authority	15.00	14.39	15.00	9.89
	200 Bedded Super Speciality Paediatric Hospital	5.00	4.75	0.00	0.00
	Total	198.00	191.55	(215.00)	(262.81)
	6	4216 - Housing			
General Pool Accommodation		10.00	9.59	50.00	46.62
	Total	10.00	9.59	50.00	46.62
7	4235 - Major Head				
	Prov. Of Adtl. Facilities in the existing building			10.00	9.06
	Total	0.00	0.00	10.00	10.00
8	4250 - Major Head				
	Capital Outlay on other Social Services				
	C/o Employment Exchange	70.00	36.30	35.00	18.20
	C/o ITI	10.00	7.02	0.00	0.00
	Total	80.00	43.32	(35.00)	(18.20)
	G. TOTAL PLAN HEADS	750.00	703.13	1126.00	1150.22

राष्ट्रीय राजधानी क्षेत्र दिल्ली सरकार
GOVT. OF NATIONAL CAPITAL TERRITORY OF DELHI
लोक निर्माण विभाग
PUBLIC WORK DEPARTMENT

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कार्यालय कार्यपालक अभियंता (वै०)
वैद्युत अनुरक्षण मंडल एम - 252
लोक निर्माण विभाग (रा०रा०क्ष०दि०रा०)
तेरहवीं मंजिल, एम०एस०ओ० भवन
आई०पी० एस्टेट, नई दिल्ली - 110 002
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सं० 21(ऑडिट)/लो०नि०वि०/वै०अनु०म०एम-252/दि०स०/1741. दिनांक : 12-06-12

Ref.: Audit Memo No. 2 Item No. 8

Detail of Regular Staff Total posts sanctioned, Filled and Vacant :

S.No.	Category	Sanctioned Strength	In Position	Vacancy
01.	EE (E)	1	1	0
02.	AE (E)	4	4	0
03.	JE (E)	9	6	3
04.	AAO	1	1	0
05.	Office Supdt.	1	1	0
06.	UDC	3	2	1
07.	LDC	6	6	0
08.	J.H.T	-	-	0
09.	Steno Grade III	1	-	1
10.	Estimator	0	1	-1
11.	D/man Grade III	1	1	0
12.	Peon	2	1	1
13.	Daftary	-	-	0
14.	Barkandaz	1	1	0
15.	Chowkidar	2	1	1
16.	Sweeper	1	1	0
	Total	33	27	7+1=06

Detail of Work Charge Total posts sanctioned, Filled and Vacant :

S.No	Category	Sanctioned Strength	In Position	Vacancy
01.	Driver	1	1	-
02.	Wireman	40	39+01(NPS)	-
03.	Pump Operator	30	31	-1
04.	Mechanic (AC & R) (E&M) (3+1)	4	4	-
05.	Khallasi	21	13+02(NPS)	6

I.A.O

Internal Audit Party no. X.

CB: AM/Audit

कार्यपालक अभियंता (वै०)
लो०नि०वि०वै०अनु०म०एम-252

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PART - I

CURRENT REPORT

1
PARA No. 1 ✓

(PART-II)

51 25/10

2
Reference Audit Memo No. 09 Dated: 27.10.08

Subject: Execution of works without Technical Sanctions.

Scrutiny of records of Technical Sanctions and related records revealed that technical Sanctions in a number of works were not taken from the competent authority prior to the execution of works during the year 2006-07 and 2007-08.

As per CPWD works manual (Clause 2.5) a "technical Sanction" amounts to a guarantee that the proposals are technically sound and that the estimates are accurately prepared and are based on adequate data and the technical sanction should be accorded by the competent authority before a work is taken in hand. Some of the instances are stated below ⁱⁿ which technical Sanctions were not taken from the competent authority.

Sl. No.	Name of the Work	Head of A/c	Estimates 2006-07	Estimates 2007-08
1	RMO of various electrical & mechanical services at 'O' Block Residential Court Complex at Karkardooma.	2059 Public Works	20,83,376/-	21,33,376/-
2	RMO of various electrical & mechanical services at Dr. Hedgewar Arogya Sansthan at Karkardooma	2059 Public Works	57,88,012/-	--
3	RMO electrical & mechanical services at State Drug Authority at Karkardooma, Delhi.	2059 Public Works	41,87,601/-	45,03,601/-
4	MOEI & fans i/c street light in type 'A' & 'B' Qtrs. Community Centre i/c Sewage and drinking water pump set at DA staff Qtrs. Kalyanvas	2059 Public Works	38,10,319/-	41,42,319/-
5	RMO electrical & mechanical services	2059 Public Works	22,83,744/-	23,73,724/-

6	installed at DA staff Qtrs. at Karkardooma RMO E & M services at 100 bedded LBS hospital, Khicharipur, Delhi.	2059 Public Works	1,09,51,313/-	1,17,39,306/-
7	RMO of various electrical & mechanical services at Chacha Nehru Bal Chikitsalaya at Geeta Calony, Delhi.	2059 Public Works	48,17,240/-	49,57,240/-
8	RMO Electrical & Mechanical services in District Court Karkardooma, Delhi.	2059 Public Works	98,95,536/-	--
9	RMO of various electrical & mechanical services installed at Dr. Hedgewar Arogya Sansthan at Karkardooma, Delhi under AE (E)/DC & LC Sub Division	2059 Public Works	32,07,424/-	33,04,424/-

In most of the cases Asstt. Engineers of the Sub divisions had been asked to submit the reasons for not getting technical sanction from the competent authority but no response was found received from the Sub-divisions in the records.

Circumstances under which the works were executed without the technical sanctions may please be intimated to audit and also the present status need to be intimated. The expenditure incurred without the approval of Technical Sanctions by the competent authority may please be got regularized and suitable action in other similar cases may also be taken under intimation to audit.

PARA No. 2
PARA No. 2A

49 23/11

3

Reference Audit Memo No. 19 & 14 Dated: 07.11.2008 & 03.11.2008

Subject: Non-Condensation of large number of dismantled / unserviceable articles.

As per section 45 of CPWD works manual (clause 45.1) "when stores of any kind become unserviceable, a report thereof should be made in form No. CPWA 18. This should be done at once on discovery of the facts and clause 45.5 also relates to the expeditious disposal of obsolete / Surplus/Unserviceable/T&P items". Scrutiny of registers of dismantled articles revealed that a large number of articles are lying in the Stock in the Sub-divisions (~~to be disposed~~ ^{Annexure-A}). The Division has not conducted the annual verification of stock. In the absence of annual Physical verification, the exact position of the stock could not be ascertained. The division has not taken any action for the disposal of dismantled items. Reasons for the same need to be intimated to audit. Immediate steps need to be taken for the disposal of stock as per rules, so that suitable value could be fetched and engaged space be cleared. The division could not produce the records with reference to the value of the materials.

PARA No. 4 3

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29/10
118

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Reference Audit Memo No. 04 Dated: 13/10/08

Subject: Incomplete Works

Scrutiny of register of agreement for the period 2006-07, 2007-08 revealed that 12 works during the year 2006-07 out of 68 agreements and 09 works during the year 2007-08 out of 63 agreements remained incomplete. (as per ~~list~~ ^{measure R1} enclosed). The present status of the works and reasons for non completion by the scheduled dates need to be clarified to audit.

TAN No. 1

26
14/11
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Reference Audit Memo No. 07 & 16 Dated: 16.10.2008 & 04.11.2008

Subject: Service Book.

During the scrutiny of Service Books as a test audit the following observation were noticed:

1. The Photograph of the individual concerned was not pasted in the 1st page of service book duly attested by the competent authority in the following cases.
 - (i) Sh. Fakir Chand, Wireman.
 - (ii) Sh. Matapher, Khallasi.
 - (iii) Sh. Hari Chand, Pump Operator.
 - (iv) Sh. Hira Singh, Mechanic.
 - (v) Sh. Mangu Ram Asstt. Wireman.
2. After completion of every five years of service the re-attestation signatures of the individual concerned should be done by the competent authority. In the following cases such lapses were noticed.
 - (i) Sh. Styapal Singh, Wireman.
 - (ii) Sh. Beer Singh, Pump Operator
 - (iii) Sh. Hira Singh, Mechanic
 - (iv) Sh. Harish Chand, Pump Operator
 - (v) Narender Kumar, Khallasi
3. Nomination forms the DGCR, UTGEIS, GPF Contribution declaration were not filled/ attached with the Service Books in the following cases.
 - (i) Sh. Sita Ram
 - (ii) Sh. Satish Kumar
 - (iii) Sh. Machal Singh, Khallasi
 - (iv) Sh. Mangu Ram Asstt. Wireman.

116 2.5
13/12

4. The service of the individual concerned has not been found verified in the following cases from the date mention against each name.

- (i) Sh. Satish Kumar 01/09/06 to 31/08/08
- (ii) Sh. Matapher, Khallasi 26/04/86 to 17/04/90
- (iii) Sh. Machal Singh, Khallasi 01/06/98 to 30/06.98
- (iv) Sh. Mangu Ram Asstt. Wireman. 01/11/2007 to date

5. Leave A/c was also not completed/upto date.

Sh. Jai Bhagwan, Pump Operator	w.e.f. 31/01/07 to 31/12/08 commuted leave not credited w.e.f. 01/01/2001 to 31/12/08. HPL Balance shows 119 leave instead of 107.
Sh. Fakir Chand, Wireman	EL w.e.f. 01/01/06 was not completed.
Sh. Machal Singh, Khallasi	w.e.f. 01/07/06 not completed
Sh. Sita Ram, Khallasi	01/01/06 to 31/12/08
Sh. Satish Kumar, Pump Operator	EL granted w.e.f. 20/10/03 to 24/10/03 (4 days) but not signed by the H.O.O.
Sh. Ramesh Babu, Operator	04/02/93 to 31/12/08 (15 Years) leave A/c not completed.
Sh. Hira Singh, Mechanic	01/07/06 to 31/12/08 A/C not completed & leave A/c Part V cutting not attested by the H.O.O. EOL granted without medical 62 days, 1/10 E.L. deducted only 4 instead of 6 E.L.
Sh. Mangu Ram Asstt. Wireman	Leave account completed upto 31/12/2007. The Leave account was found in torn condition after 30/06/84 onwards.

Review all the service books and the discrepancies pointed as above in (1) to (5) may please be rectified along with the similar other cases of service books and intimated to audit.

TAN No. 2

Reference Audit Memo No. 15 Dated: 03.11.2008

Subject: Non-verification of stores.

Scrutiny of various register like T&P registers, MAS A/c Register & dismantled items registers of Sub-Divisions revealed that.

1. The Registers do not have page count certificates under the signature of competent authority.
2. In terms of clause 46.2 of CPWD works manual physical verification of MAS A/c & dismantled material A/c should be done every year. Physical verification of Tools & plants should be done every six months ending 31st March to 30th September and a certificate to this effect be recorded in the concerned stock Registers, but it was observed that Physical verification of stores as stated above has not been found done during the audit years.

Reasons for aforesaid discrepancies may be intimated to audit.

Physical verification of stores may be done immediately and outcome intimated to audit.

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12/11

TAN No. 3 A

23
H/E
419

Reference Audit Memo No. 17& 8 Dated: 07.11.2008 & 16.10.2008

Subject: Measurement Books.

Test Scrutiny of measurement books of various Sub Divisions revealed following discrepancies.

1. Cuttings were not got attested from the competent authority in the following measurement books at Page No. Shown against.

Sl. No.	Measurement Book No.	Page No.
1	2498	79, 95, 97, 98, 99, 100
2	2630	70, 71, 72, 73, 74,
3	2499	92 & 94
4	2500	41, 42, 50, 51, 53, 79
5	2680	84, 85, 86, 87, 98, 96
6	2840	31
7	2761	28, 29, 30, 31, 32, 37, 38, 39, 50, 78, 59

2. In terms of section 7 clause 7.5 of CPWD manual 2007, †The signatures of the contractor or his authorized representative should be obtained in the measurement book for each set of measurement. It was found that signature of the contractor or his authorized representative had not been obtained in most of the cases.

Reasons for the aforesaid discrepancies may please be intimated to audit and ~~authorities~~ proper procedure as per rule need to be followed.

TAN No. 3 B

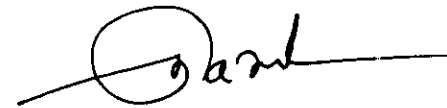
22
9/1/16
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Subject: Measurement Books Register.

Scrutiny of Measurement books Register revealed that

1. No page count certificate recorded under the signature of competent authority in the register.
2. None of the measurement books issued to the AEs (Subdivisions) have been shown received back from the Subdivisions.
3. The indents for measurement book from Subdivisions was not found on record.

This needs clarification to audit.



S.C. Khulbe
(I.A.O.)

Dismantled Items - PWD Elect. Divn. IV- M-252 Oct 07 to 31/03/08.112 *AK*

S.No.	Name of the Item	Balance as on 31/03/08	S.No.	Name of the Item	Balance as on 31/03/08
1	P/T Switch 5 Amp	437	29	On/Off Push Button	4
2	P/T Stamp Socket	65	30	8/4 watt D.B	4
3	15 Amp P/T Switch	21	31	Selector Switch	9
4	15 Amp Socket	29	32	Single face Preventor	13
5	Gear Box 2 x 400 W	3	33	Dol Starter	8
6	Flood light fitting assorted size 2 x 250/400 W	3	34	Ceiling Fan	7
7	MCCB Assorted	23	35	Type caps	190
8	Pump set 7.5 HP	1	36	Ignitor	79
9	Choke 40 Watt	104	37	Reflex Valve	2
10	HPSV Choke 250/400 W	12	38	Valve 50mm dia	5
11	CFL Comp. caps 9/11 watts	132	39	Amp Volt meter	27
12	TPDB	1	40	Foot Valve	4
13	36 watt LPS fittings	3	41	70 watt HPSV lamp	12
14	Fl. Tube 65/40 watt caps	75	42	Piston Liner	4
15	SPMCB Assorted capacity	255	43	Intake/exhaust valve	8
16	Fl. Fitting 440 watt	71	44	Fan	
17	Fan Bearing	499	45	100/200 amp TPMCCB	18
18	Capacitor assorted size	930	46	Gear Box	4
19	Choke 1 watt/40 W	333	47	Alum. Wire	10 Kg
20	Fan Regulator	29	48	Ball Bearing	107
21	Bracket Holder	6	49	Lamp caps	30
22	MCB	40	50	Battery Choyyer	1
23	Chore 70 w/125/W/250 W/ 400 W	117	51	Tube starter	68
24	Startry Relay	17	52	1.5 Tone Compressor	1
25	Overload Relay	5	53	MS Box	14
26	Thermoset	13	54	MCCB assorted size	5
27	Tube caps	88			
28	Isolated assorted size	15			

20.
Aravind
 (LN) (AK)

Dismantled Items - PWD Elect. Divn. IV- M-2522 Hedgewar Hospital

S.No.	Name of the Item	Balance as on 31/03/08	S.No.	Name of the Item	Balance as on 31/03/08
1	Fans	5	29	MCCB	1 Nos.
2	Cabin fans	7	30	Bearing	110 Nos.
3	125V 25P	2	31	5 KVA Stabilizer	1
4	Choke assorted	408			
5	Isolator DP	132			
6	SPMCB	333			
7	Tube/CFL/Lamp cab	43			
8	Capacitor	20			
9	5 HP P/set	1			
10	½ HP P/set	3			
11	Radiator	1			
12	Lift car fan	2			
13	TPM Switch assorted	7			
14	Tube Starter	427			
15	TPN Isolator	24			
16	Wire assorted	5 Kg			
17	Call Bells	38 Nos.			
18	MCCB	12 Nos.			
19	15 A Switch	131 Nos.			
20	Capacitor	220 Nos.			
21	Pipe assorted	50 Ft.			
22	Meter assorted	31 Nos.			
23	5 Amp Socket	180 Nos.			
24	Regulator	50 Nos.			
25	Bearing	37 Nos.			
26	15 Amp Socket	20 Nos.			
27	Condenser	88 Nos.			
28	5 Amp Switch	35 Nos.			

Amarendra
LP 19. AK

Dismantled Items - PWD Elect. Divn. IV- M-2522 ITI Vivek Vihar

S.No.	Name of the Item	Balance as on 31/03/08	S.No.	Name of the Item	Balance as on 31/03/08
1	Ceiling Fan	3			
2	Exhaust Fan	2			
3	Panel Board with accessories	3			
4	Tube/CFL fitting	12			
5	Conclude & wire	100 Kg			
6	Choke assorted	66 Nos.			
7	Pole Box	80 Nos.			
8	Lamp cab assorted	51 Nos.			
9	Condenser assorted	122 Nos.			
10	Ignitor	42 Nos.			
11	MCCB 100 Amp	10 Nos.			
12	Insulated Wire	26 Kg			
13	Switch assorted	82 Nos.			
14	Socket assorted	24 Nos.			
15	Holder assorted	26 Nos.			
16	MCB Assorted	110 Nos.			
17	100 AMPLIPMCCB	2 Nos.			
18	Copper winding wire	5.25 Kg			
19	Ball Bearing	160 Nos.			
20	315 AMPL TPN Switch	1 No.			
21	Foot valve	1 No.			
22	Bearing 6306	2 Nos.			
23	32 Amp Kit kat	15 Nos.			
24	HRC fuse	6 Nos.			
25	400 Amp HI Panel	1 No.			
26	SI Cable 3 x 70 sqmm				

18. (E/C)

Dismantled Items - PWD Elect. Divn. IV- M-2522 Various office Building

S.No.	Name of the Item	Balance as on 31/03/08	S.No.	Name of the Item	Balance as on 31/03/08
1	Old Copper Scrap	131.8 Kg	29	HPSV Fittings	10 Nos.
2	SPMCB/DP isolate	962 Nos.	30	Panel Board without accessories	1 No.
3	Ball Bearing	1022 Nos.	31	Transformer 315 KVA	1 No.
4	SS Shaft	4 Nos.	32	L.T. panel without accessories	1 No.
5	Foot Valve	20 Nos.	33	Alum. channel	10.5 Kg.
6	Dol Starter	36 Nos.	34	Box Type Fitting	6 Nos.
7	PCB Cards	23 Nos.			
8	Magnet core	2 Nos.			
9	200 Amp Wee 3	43 Kg			
10	PVC	154 Kg			
11	250 W Choke	272 Nos.			
12	250 W Lap	436 Kg			
13	Ignite	1061 Kg			
14	5 A Switch Socket	40 Nos.			
15	15 A Switch Socket	116 Nos.			
16	Gate Valve	9 Nos.			
17	NRV	7 Nos.			
18	Submersible Cable	35 Nos.			
19	50 mm GI Pipe	24 M			
20	Ceiling rope	173 Nos.			
21	Blade	53 Nos.			
22	Bracket Holder	400 Nos.			
23	100 TP way	20 Nos.			
24	MS Box	18 Nos.			
25	PVC Insulated copper scrap	1.2 Kg			
26	U.G. Cable	15 M			
27	Dewatering Pump 5 HP	1 No.			
28	Ceiling fans	88 Nos.			

28 17 AC

Dismantled Items - PWD Elect. Divn. IV- M-2523 L.B.S. Hospital Khicharipur

S.No.	Name of the Item	Balance as on 31/03/08	S.No.	Name of the Item	Balance as on 31/03/08
1	Assorted/Damaged Switches	22	29	Fan regulator	10
2	Damaged Pump	2	30	Burnt 5A P/Switch	169
3	Burnt Fan motor	2	31	Damaged 5A/Socket	87
4	Burnt 15A Plug top	16	32	Burnt 15 A /Pt. Switch	47
5	Burnt MCB	55 M	33	Damaged bulb caps 60W	125
6	Burnt 100 Amp Base assorted	2	34	Bulb cap 400W	61
7	Burnt Thermostat of WTAC	10	35	Assorted tube Rod caps	379
8	Burnt 100 Amp TPMCCB	1	36	Burnt 5A/15A plug top	22
9	Burnt 200 Amp TP mercury assembly	1	37	Burnt 11 W I Holder	11
10	Damaged ML-2 Cartbot	3	38	Burnt (P) I Holder	14
11	Anti Vibration Rod	6	39	Burnt 11 watt Choke	17
12	Damaged IHP3 AC motor	1	40	Burnt 20 W Choke	19
13	Burnt 200 Avt MCCB 35 KA	1	41	Burnt 11 watt Tube cap	70
14	Damaged 250 watt HPSV	4	42	Assorted Burnt 40 W choke	85
15	Burnt 250 watt Choke	3	43	Burnt TPMCCB (10KA)	1
16	Burnt 70 watt bulb	10	44	Industrial Type plug lop	4
17	Burnt 70 watt Choke	5	45	1200/400 MMACC fan	16
18	TPDB	1	46	Wall mounted fan	5
19	15A/Pt. Socket	36	47	Single Box Type fitting	3
20	Damaged regulator	3	48	SPMCB	45
21	Damaged Fire Extinguisher	6	49	HRC fuses	20
22	Burnt 250 W Choke	21	50	Bekalites Kit Kat	10
23	Assorted Burnt 35 W Choke	2	51	Fl. Tube Starter	10
24	Burnt 70W Choke	17	52	15 A p/t socket	16
25	Burnt 100 watt Choke	7			
26	Damaged Ignitor 70 W	10			
27	Burnt Ceiling Roze	9			
28	Damaged Bracket Holder	24			

Dismantled Items - PWD Elect. Divn. IV- M-2524

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(3) (4/2)

S.No.	Name of the Item	Balance as on 31/03/08	S.No.	Name of the Item	Balance as on 31/03/08
	Kalyanvas Enquiry Office			Gomukh Tower	
1	Switch Socket 5 Amp	64	1	Switch SA P/T	198
2	Switch Socket 1 Amp	439	2	5 A Socket P/T 3 Pin	227
3	Hulter Bran Assorted	111	3	15 A Switch P/T	184
4	SPMCB	240	4	15 A Socket (Multi)	219
5	DP/TPH MCB	14	5	3600 bt tube	51
6	Choke 40Watt	262	6	GLS 4000 Bulb	59
7	Choke 70/250 Volt	262			
8	PVC wire	71 Kg			
9	Switch FM 250/125 Amp	6			
10	Contractor M2-3/2	12			
11	Digital Volt/ Amplifier	4			
12	B-copper wire	80 Kg			
13	Single Phase Electrode	5			
14	200 Ap/10 Amp	18			
15	Cable wire	29			
16	Ball Bearing	1085			
17	3 x 4 copper cable	26			
18	65 Wall choke	50			
19	Blower water	6			
20	Compressor 1/1c Ton	5			
21	Starter FASD	9			
22	TPN	3			
23	SS Shaft GP & L	5			
24	Bearing - 4 I.	4			
25	Fl. Assembly	21			
26	65 Media Foot Valve	2			
27	100 MW Chq N&V	4			

Para 4 : Non Employment of Technical Staff and Employees.
(Audit Memo No. 11 Dated 21.09.10)

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As per Clause 36 of the General Conditions of Contract for CPWD Works stipulates that "The Contractor shall immediately after receiving letter of acceptance of the tender before commencement of the work, intimate in writing to the Engineer-in-Charge name, qualification, experience, age, address and other particulars along with certificates, of the Principal Technical Representatives (PTR)/Technical Representative to be In charge of the Work. In response, the Engineer-in-Charge shall within 3 days of receipt of such communication intimate in writing his approval." It further states the minimum qualification & experience required for Principal Technical Representative for works with estimated cost put to tender more than Rs.5 lakhs for Elect./Mech. Works.

During the scrutiny of the Agreement Register and relevant file, it has been noticed that neither the intimation of appointment of PTR by the Contractor nor the approval by the E-in-C was found placed in the concerned file in the under mentioned works:-

S. No.	Agreement No.	Estimated Cost
1.	11/EE PWD M-252/08-09	8,85,000
2.	16/EE PWD M-252/08-09	9,86,852
3.	80/EE PWD M-252/08-09	7,99,440
4.	111/EE PWD M-252/08-09	62,23,971
5.	26/EE PWD M-252/09-10	11,93,280
6.	42/EE PWD M-252/09-10	9,47,193
7.	69/EE PWD M-252/09-10	18,51,684
8.	80/EE PWD M-252/09-10	27,64,080
9.	87/EE PWD M-252/09-10	15,98,925

In addition, Clause 36 (i) also specifies for the rate at which recovery shall be made from the Contractor in the event of not fulfilling the provision of this Clause as shown in table below:-

S. No.	Min. Qualification	Designation	Minimum Experience	Rate of Recovery
1	Graduate or retired AE possessing at least recognized Diploma	Pr. Technical Representative	2 years	15,000/- p.m.

The audit has found that no recoveries were initiated by the Division in accordance with the Clause 36 (i).

Further, it may also be pointed out here that these cases have been checked on test check basis if all the cases are checked thoroughly the number of cases wherein the PTR have not been appointed might be on higher side. Similar other cases may also be checked by the Division at their level under intimation to audit. Necessary action in this regard is required to be taken by the Division.

35 7

Para 6 : **Excess staff deputed against the Sanctioned Posts/Avoidable expenditure on hiring of Pump Operators and Wire Man. (Audit Memo No. 16 Dated 24.09.10)**

1. Excess staff deputed against the Sanctioned Posts

Scrutiny of information of Vacancy Position furnished by the EMD 252 revealed that the following Filled up (Men-in-position) posts of Work Charged as well as regular staff are more than the Sanctioned posts in the Division:-

S. No.	Name of the Post	Sanctioned Post	Men in Position	Excess
1.	Pump Operators	30	32	2
2.	Wire Man	38	41	3
3.	Lift Operator	0	1	1
4.	Fitter	0	1	1
5.	Peon (Regular)	1	2	1

From the above table, it is clear that one Lift Operator and Fitter is drawing salary without sanctioned post in the Division. It is not clear as to how the salary of these staff is being drawn from PAO without sanctioned posts.

The date since when the salary of these staff is being drawn without sanctioned was not informed to audit. It requires clarification. Further, reasons for having excess staff of Pump Operators, Wireman and Peon against the Sanctioned Posts may also be stated to audit.

2. Avoidable expenditure on hiring of Pump Operators and Wire Man

Scrutiny of Agreement Register of EMD-252 revealed that the Division has executed approx. 8 and 6 contracts during the years 2008-09 and 2009-10 respectively for day to day maintenance of Pump Sets etc. A few instances of such contracts executed by the Division are listed below:-

Agt. No.	Name of Work	Agency	Tendered Cost	Actual Cost
2/08-09	Operation of EE lifts and DG Sets, Water supply pumps etc at DSSSB, KKD	M/s Amit Elevator Services	5,62,800	11,00,333
12/08-09	Operation of water supply Pump sets at Krishna Nagar PS	M/s Shakti Electric Works	7,20,899	10,25,148
15/09-10	Day to day maintenance of Electircal Installation and opetation of Pump Sets	M/s Naini Electricals	3,99,881	4,66,028
67/09-10	Day to day maintenance of EI fans street light & operations of Pump Sets at Gomukh Tower, Kaushmbi	M/s Esquire Tech.	5,14,404	In process

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The information regarding the number of pump sets being operated in the jurisdiction of the Division M-252 was asked for during the audit period, in reply the Division has stated that 164 Pumps are under their jurisdiction at different sites. It has been noticed that 164 pumps are situated in overall 30 different locations. Although, the Division had 32 Pump Operators and 41 Wireman as Work Charged Staff, hence the hiring of above persons through contract is wasteful expenditure incurred by the Division. It needs elucidation.

**Para 7 : Non-renewal of performance guarantee lying in the office.
(Audit Memo No. 17 Dated 27.09.10)**

Para No 7

As per section 21.2.2 of CPWD manual the performance guarantee/security should be refunded to the contractor on completion of the work or after the final bill has passed for payment and recording of the completion certificate.

While scrutiny of F.D.R./performance guarantee register it has been noticed that the many works which have already been completed but the amount of performance guarantee has not been refunded to the contractor and it has also been found that the date of the performance guaranties has not been re-validated even the work has not been completed till date. The same may be renewed/refunded immediately, and the reasons for these lapses may kindly be intimated to audit:-

S. No.	Item No.	Amount	Date of Expiry
1.	900	10300	12.02.08
2.	922	179608	03.03.08
3.	931	77132	31.05.08
4.	997	56000	13.06.10
5.	1063	300000	04.05.09
6.	1288	40000	26.03.10
7.	1355	49000	28.03.10
8.	1453	247050	21.10.09
9.	1469	238640	22.01.10

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TEST AUDIT NOTE

**TAN 1 : Stock Registers.
(Audit Memo No.18 Dated 27.09.10)**

On going through stock registers maintained in the Sub-divisions of PWD Electrical Division M-252 following discrepancies were noticed:-

1. The index was not found prepared in the stock registers.
2. As per Para 46.2 of CPWD Works Manual, 2007, 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 Superintending Engineer and the results of verification of stock should also be reported to the Divisional Officers.

In case of Tools & Plant, the stocktaking should be done every six months ending 31st March and 30th September and certificate of physical verification recorded thereon. (Para 46.3 of CPWD Works Manual).

Test check of the records of sub-divisions of Division M-252 revealed that no physical verification of the above records has been carried out. 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 shortages & damages cannot be ruled out.

3. As per Section 45 of CPWD Works Manual (Clause 45.1) "when stores of any kind become unserviceable a report thereof should be made in Form No. 18. this should be done at once on discovery of the facts and clause 45.5 also related to the expeditious disposal of obsolete/surplus/unserviceable/T&P items". Scrutiny of registers of Dismantles articles revealed that a large number of articles are lying in the stock in the Sub-Divisions of EMD -252. The Division had not taken any action for the disposal of dismantled material.

Needful may be done by the Division under intimation to audit and immediate steps may be taken for the disposal of stock as per rules so that suitable value could be fetched and engage space be cleared.

**TAN 2 : General observation on maintenance of Agreement registers/GPF
Broadsheet.
(Audit Memo No. 07 Dated 20.09.10 and 13 Dated 22.09.10)**

On scrutiny of entries made in the agreement register it has been revealed that:-

1. Actual date of start and completion of works has not been given in all the agreement / prescribed column of the agreement.

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2. Bill No. date vide which running a/c Bills settled have not been mentioned in the agreement register. In the absence of relevant information, the audit party has faced difficulty in selecting the cases for auditing.
3. Gross / actual amount has not been recorded in the agreement register.
4. Stipulated date of start of work and date of completion has also not been recorded in some of the cases.

In addition to above, scrutiny of Broadsheet also revealed the following discrepancies:-

- (1) Paging certificate has not been found recorded on the first page of the Broadsheet.
- (2) Alphabetical Index has not been prepared.
- (3) It was noticed from the records that GPF advance has been sanctioned to the officials even the last advance has not been recovered in full. As per GPF Rule second advance cannot be granted to the official within a period of six month after sanction of the 1st advance.

Vital information in the Agreement Register and Broad Sheet may be recorded by the Division at the earliest.

TAN 3 : "Outstanding balance under CSSA and MPSSA".
(Audit Memo No. 04 Dated 14.09.10)

As per monthly account for the month of March, 2010, there was a huge amount which was lying outstanding under Cash Settlement Suspense Account of your Division from Delhi Police and M. P. S. S. A/c as given below:-

CASH SETTLEMENT SUSPENSE ACCOUNT

Balance as on 31-03-2010	<u>M. P. S. S. Account</u>	Rs.1,24,23,756/-
Balance as on 31-03-2010		R.1,37,83,941/-

Necessary and immediate steps may be taken to clear these outstanding balances, after due verification, under intimation to audit.

TAN 4 : Time bared cheques amounting to Rs.65,20,795.46
(Audit Memo No.15 Dated 24.09.10)

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

(2)

While scrutiny of Form 51 – “Schedule of Reconciliation of cheques drawn and Remittances” and other related records for the month of March 2010, it has been noticed that cheques amounting to Rs. 2,35,96,524.46 which were issued by the division but not en-cashed and became time barred (list attached). These cheques relate to the period from 1976 to 2010, as these cheques have become more than six months old, because of no claim/dispute there is no possibility of encashment of these cheques. In reply, Division had stated that Cheques amounting to Rs.1,70,75,729/- had already been cleared and now cheques of Rs.65,20,795.46 are still time barred.

HOO may please take immediate steps to settle these accounts as per rule, under intimation to audit.

TAN 5 : Public Works Deposit.
(Audit Memo No. 19 Dated 27.09.10)

During the test audit of Electrical Maintenance Division M – 252 for the audit period 2008-10, while checking the monthly accounts, it has been found that a heavy outstanding/unclaimed/unadjusted balance is still lying in 8443-part-II/III/V as per detail given below:

	OB	CB
1. Part-II Cash deposit by contractor as security	1,61,34,126	1,56,79,337,
2. Part-III Deposit work	23,48,264	21,39,990
3. Part-V Misc. Deposit	69,88,284	66,88,305

The divisional accountant and the divisional officer should review all the cases under part II every month when the security deposit becomes due over refund, so that it can be refunded without delay. They should periodically review the deposits (FORM PWD -67) required to be maintained in the division. The division, however, did not mention age-wise details of above deposits, in the absence of which the pendency of these outstanding deposits could not be ascertained.

Necessary and immediate steps may be taken to clear these outstanding balances, after due verification, under intimation to audit.

TAN 6 : Service Books.
(Audit Memo No. 12 Dated 22.09.10)

Test check of the service books revealed the following discrepancies / shortcomings:

- The photographs of the Govt. employees should be pasted in the first page of Service Book and that too be attested by the HOO, but in the cases mentioned below in the table, no photographs were found pasted/attested.
- The nomination forms such as GPF, DCRG, Pension/Family Pension, UTGEIS, Details of Family etc. should be got filled from every Govt. servant and get it

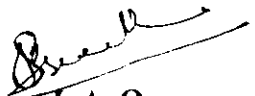
(30)

pasted in the service book of the official concerned. But in the following cases mentioned in the table, no nomination forms found placed in the Service Books.

- c) Leave Account in respect of each official should be maintained and completed upto date, but in the following cases leave account has not been found maintained since long.

S. No.	Name of the Official	Remarks
1.	Swamidin, Khalasi	No nomination forms
2.	Jagram Singh, Wireman	Neither photograph nor nomination forms
3.	Jagan Sing, Pump Operation	Photograph not attested
4.	Harish Chander, PO	- do
5.	Anil Kumar, APO	No nomination forms
6.	Rameshwar Dayal Sharma, PO	Neither photograph attested not leave account maintained from 1.1.09
7.	Satya Pal Singh, PO	Photograph not attested
8.	Babu Ram, Khalasi	No photograph
9.	Jai Bhagwan, PO	Neither nomination forms filled nor leave account maintained from 1.1.07
10.	Subhash Chand Sharma, APO	Neither photograph attested nor leave account maintained from 1.1.08
11.	Ved Pal, Khalasi	No leave account maintained from 1.7.2000
12.	Brahm Prakash, PO	Neither photo attested nor leave account maintained from 1.1.98
13.	Satish Kumar, PO	Photograph not attested
14.	Ramesh Babu, PO	Neither photograph pasted nor leave account maintained since appointment
15.	Veer Singh, PO	No leave account maintained from 1.1.08
16.	Daya Ram Giri, Wireman	Neither photo attested nor leave account maintained from 01.01.2000. No nomination forms
17.	Chuni Lal, Wireman	Neither photo attested nor leave account maintained from 1.1.96
18.	Sheel Kr. Jain, Wireman	Neither photo attested nor leave account maintained from 1.1.08
19.	Vijay Pal,	No leave account maintained from 1.7.2007
20.	Jai Shankar Bhardwaj, W/M	No Photograph

Needful may be done by the Division under intimation to audit.


I. A. O.
Party No. XV

(25)

PART - II

PARA No. 01

Ref. Audit Memo No.27.

Subject:- Recovery of Transport Allowances:-

During the scrutiny of information provided by the Division M-252 and pay bill Register, of the Division and the following irregularities have been noticed by the audit:-

The following officials were paid the Transport allowance while they are on leave more then 30 days in a calendar month.

The details of overpayment are as under:-

S.No	Name & Design(Ms/Mrs.)	Period of Leave	Amount of Excess Payment of (Rs.)
1	Tara Prasad Operator E&M(M-2524-PBR-P-46)	01-02-2011 to 28-02-2011	3702/-
2.	Badan Singh Khallasi. (M-2523-PBR-P-05)	01-07-2011 to 31-07-2011 01-02-2012 to 31-03-2012	409/-
		Total	4111/-

The reason for making over payment of Transport Allowance may be elucidated to audit.

The Transport allowance is not admissible when any employee is on leave more then 30 days in calendar month as per rule.

The above amount of Rs. 4111/- (Rupees four thousand one Hundred eleven only) may be recovered from the above officials after due verification of facts and figures, and all other similar cases may be reviewed under intimation to audit.

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PARA NO. 02

Ref. AuditMemoNo.07

Subject:- Income Tax.

During the test check of records of Income Tax i.e. calculation sheets & office copies of Form No. 16 for the period of 2010-11 and the following short comings are noticed by the audit:-

1. Rebate allowed on account of H.R.A. in r/o some employees is not according to Income Tax Rules. The few examples have been given in Annexure "A" enclosed. These cases may be reviewed according to relevant rules and the total recovery of Rs.205/- may be made from the officials after due verification of facts and figures under intimation to audit. Similar cases may also be reviewed.
2. The copies of the supporting documents submitted by the officials for availing rebate has not been verified/ attested by the DDO for ascertaining their authenticity . Needful may be done under intimated to audit.
3. The HRA rebate is given to the employees of Sub Division 2523 & 2524 calculated without ADA for the year 2010-11. Needful be done under intimation to audit.
4. The calculation Sheet & form no16 for the year 2011-12 not produced before the audit.

ANNEXURE-A

Sr. No	Name & Designation Ms/Mr/Mrs	Financial Year	Income Tax due Tax + Cess(In Rupees)	Income Tax Paid Tax + Cess (In Rupees)	Amount of Short recovery due Tax+Cess (in Rs.)	Remarks
1.	Ashok Kumar W/M	2010-11	3963+118=4081	3946+118=4064	17+0=17	Exemption of HRA allowed Rs. 20438/- admissible Rs.20262/-
2.	Sheel Kumar W/M	2010-11	1980+59=2039	1962+59=2021	18+0=18	Exemption of HRA allowedRs.22724/- admissible Rs.22546/-
3.	Babu Ram P/O	2010-11	4995+150=5145	4966+149=5115	29+1=30	Exemption of HRA allowedRs.32241/- admissible Rs.31955/-
4.	Vijay Pal W/M	2010-11	1122+34=1156	1104+33=1137	18+1=19	Exemption of HRA allowedRs20352/- admissible Rs.20176/-
5.	Chanda Lal, W/M	2010-11	521+16=537	496+15=511	25+1=26	Exemption of HRA allowedRs.30453/- admissible Rs.30205/-
6.	Beer Singh, P/O	2010-11	1020+31=1051	994+30=1024	26+1=27	Exemption of HRA allowedRs.31725/- admissible Rs.31467/-
7.	Jai Bhagwan P/O	2010-11	1080+32=1112	1064+32=1096	16+0=16	Exemption of HRA allowedRs.23745/- admissible Rs.23590/-
8.	Mahesh Chand Sharma W/M	2010-11	1570+47=1617	1539+46=1585	31+1=32	Exemption of HRA allowedRs.30453/- admissible Rs.30205/-
9.	Subhash Chand Sharma,P/O	2010-11	550+16=566	530+16=546	20+0=20	Exemption of HRA allowedRs.29983/- admissible Rs.297790/-
				Total	200+05=205	

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Subject :- Non -renewal of performance guarantee lying in the office.

As per Section No 21.2.2 of CPWD manual the performance guarantee/Security Should be refunded to the contractor on completion of the work or after the final Bill has passed for payment and Recording of the completion certificate.

During the test check of FDR/performance guarantee register (Register of Interest bearing security) it has been noticed that the many works which have already been completed but amount of performance guarantee has not been refunded to the contractors and it has also been found that the date of the performance guarantee has not been re validated even the work has not been completed till date. The same may be renewed/refunded immediately. The few examples were the validity has been expired are given below:-

Sr. No.	Item No.	FDR No.	Amount	FDR/DG Valid up to
1.	1758	051456	24000	29-12-10
2.	1761	051500	13200	05-01-11
3.	1762	0051494	6500	05-01-11
4.	1777	780501	5300	27-10-10
5.	1778	117145	10000	08-10-10
6.	1788	252035	2880	29-10-10
7.	1808	1081558	38430	23-10-10
8.	1814	670696	12000	18-02-11
		670740	6000	25-02-11
9.	1815	117207	10000	27-10-10
10	1817	09328002	6075	28-02-11
11.	1828	780537	17000	04-05-10
12	1829	212136	7416	12-12-10
13	1830	241161	42469	14-12-10
14	1847	7890291	10000	22-06-10
15.	1874	0618191	15000	20-07-10
16	1888	784694	15000	09-02-10
17	1893	037053	21000	24-08-10
18	2227	113255	4000	01-08-11
19	2228	6759903	6800	08-02-11
20	2229	00042984	33506	07-07-11
21	2236	0530021	1735889	21-11-11
22	2246	588266	75000	09-09-11
23	2285	463267	18910	Not Shown
24.	2298	056230	10400	02-04-11
25	2366	0780331	4000	14-08-11
26.	2379	371506	15000	23-04-11
27.	2481	0814409	5000	Not shown

The reason for these laps may kindly be intimated to audit.

PARA NO.04

Ref. Audit Memo No .12.

24

Subject :- Time Bared Cheques amounting to Rs. 4,75,18,120/-

During the test check of form 51 "Schedule of reconciliation of cheques drawn and Remittance" for the month of March 2012 of office of the Executive Engineer, PWD EMD-M-252 M.S.O. Building and the following short coming have been noticed:-

As per Form No-51 Schedule of reconciliation of cheques drawn and Remittance for the month of March 2012, it has been noticed that cheques amounting to Rs. 4,75,18,120/- which were issued by the division but not encashed and became time bared (List enclosed). These Cheques related to the period from 1976 to March 2012, as these cheques hence become more then three months old, because of no claim/dispute there is no possibility of encashment of these cheques.

As per Receipt & Payment Rule 47(2) a Cheque remaining unpaid for three months after the month of its issue for any cause, and not surrendered for renewal should be canceled, in the manner indicated under the rules with the difference that acknowledgment of the stop order may be insisted for the bank.

The Head of office may please take immediate steps to settle these accounts as per rule, under intimation to audit.

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**LIST OF CHEQUES NOT CLEARED BY THE STATE BANK OF INDIA, NEW DELHI IN RESPECT OF PWD
EMD M-252, NEW DELHI**

Cheque no.	Date	Amount	Cheque No.	Date	Amount
A-898950	09.07.76	107.90	A-075495	20.05.86	1442.90
B-475815	11.08.76	68.60	A-075500	21.05.86	2580.00
B-493204	31.03.77	173.04	A-648770	18.09.86	408.78
A-635161	26.08.77	382.50	A-648972	06.01.87	501.13
A-045435	31.03.79	660.00	A-785806	03.02.87	185.25
A-045499	07.06.79	1738.40	A-032270	16.04.87	1692.00
A-045626	18.09.79	16264.00	A-032271	16.04.87	1697.00
A-015722	30.01.80	160.00	A-032274	20.04.87	24319.00
A-015802	31.03.80	3000.13	A-032280	23.04.87	284.00
A-216352	26.09.80	2862.60	A-032281	23.04.87	2283.00
A-216379	16.10.80	0.80	A-032287	27.04.87	7332.00
A-217865	16.12.80	206.00	A-032291	30.4.87	3307.00
A-217962	11.02.81	88.00	A-032740	03.02.88	189.00
A-216212	23.05.81	194.00	A-032988	01.06.88	3611.00
A-129069	20.03.82	429.00	A-547251	23.08.89	559.00
A-129076	31.03.82	637.66	A-775094	18.12.90	34953.00
A-378565	23.02.83	1015.65	A-774101	20.12.90	22553.00
A-378574	05.03.83	898.65	A-774102	20.12.90	18379.00
A-378622	31.03.83	100000.00	A-774103	20.12.90	22472.00
C-754258	16.04.83	839.48	A-774811	26.07.90	11609.00
A-378656	20.04.83	490.80	A-070725	01.10.91	914.00
C-754263	12.05.83	778.00	A-771518	12.03.92	3760.00
A-378820	27.07.83	1500.00	C-070834	21.05.93	9344.00
A-378828	30.07.83	1356.15	C-070861	28.06.93	2718.00
A-378835	04.08.83	2171.00	A-060104	23.09.93	9530.00
A-378836	04.08.83	1443.00	C-071094	13.03.95	6194.00
A-378898	07.09.83	139.25	A-259394	01.08.95	3450.00
A-378963	10.10.83	139.25	C-071176	15.03.96	6391.00
A-017164	25.04.84	1200.00	C-071183	18.05.96	9424.00
A-017169	28.04.84	8372.00	C-136117	18.05.96	1031.00
A-017170	28.04.84	24809.55	C-136180	31.03.97	494.00
A-017186	08.05.84	471.00	C-136188	08.05.97	750.00
A-017193	17.05.84	10069.00	C-136215	23.08.97	1182.00
A-017202	19.05.84	27383.00	C-136216	26.08.97	929.00
A-017203	19.05.84	2424.00	A-325157	18.011.97	708.00
C-674648	11.07.84	19209.60	C-136269	19.01.98	17322.00
A-609350	09.06.82	142.00	A-306928	03.03.98	74161.00
A-609354	17.06.82	57.20	A-306935	09.03.98	5639.00
C-674676	20.03.86	36226.35	C-136297	21.03.98	2935.00
A-075418	25.03.86	8548.74	C-136298	21.03.98	2397.00
A-075422	27.03.86	341626.00	C-136299	24.03.98	824.00
C-674677	29.03.86	1143.10	A-621945	24.03.98	4300.00
A-075491	19.05.86	500.00	A-621946	24.03.98	4300.00

A-621965	26.03.98	17010.00	A-584216	10.12.04	2940.00
A-621972	26.03.98	53695.00	A-326413	20.04.05	2802.00
621991	30.03.98	3920.00	A-829815	25.07.05	5812.00
A-621992	30.03.98	17090.00	A-326533	18.07.05	1724.00
A-621995	30.03.98	8607.00	A-859819	28.07.05	125809.00
A-622015	30.03.98	2481.00	A-859825	28.07.05	5273.00
A-622024	31.03.98	16733.00	A-859826	28.07.05	83338.00
A-622026	31.03.98	1788469.00	A-859829	28.07.05	5650.00
A-622027	31.03.98	125200.00	A-859830	28.07.05	172923.00
A-622037	31.03.98	10126.00	A-859873	28.07.05	2878.00
A-622038	31.03.98	8600.00	A-859874	28.07.05	721.00
A-622047	31.03.98	31012.00	A-859876	04.08.05	3600.00
A-622052	31.03.98	94428.00	A-859979	01.09.05	5592.00
C-121545	07.08.98	12527.00	A-860101	01.09.05	11588.00
A-924208	07.10.98	9828.00	A-860164	03.11.05	2614.00
C-175874	30.06.99	5000.00	A-860168	19.11.05	2400.00
A-948294	22.10.99	3237.00	A-860209	19.11.05	3470.00
C-175926	29.11.99		A-860364	19.11.05	1334.00
	B/F	3130742.00			769522.06
C-298170		1102.00			
A-623486	19.01.01	3600.00	A-860422	20.02.06	3979.00
A-623363	20.03.01	16906.00			
A-623672	30.03.01	9537.00			
A-623686	30.03.01	30000.00	A-921493		3143.00
A-623677		4867.00	A-921497		41142.00
C-114817		3582.00	A-921515		11246.00
A-815645		348120.00	A-921525		1440.00
A-815655		825000.00	A-921536		3364058.00
A-624336	29.09.01	80000.00	A-921537		5763629.00
A-216541		82030.00	A-921538		554098.00
A-216545		1055708.00	A-921539		1224728.00
A-624784		2488.00	A-921540		92408.00
A-092808		73530.00	A-921541		9357135.00
C-291848	08.02.02	840.00	A-921542		1439483.00
C-073157	01.01.03	172412.00	A-921543		367270.00
C-291867	20.03.03	3722.00	A-921544		1438785.00
C-093485	02.04.03	17696.00	A-921545		15570787.00
C-291880	14.04.03	10000.00	A-921546		50072.00
A-582617	26.05.03	23270.00	C-474510		1721012.00
C-291810	24.07.03	9500.00		Total	47519260.00
A-583035	18.11.03	945.00			(-) 1140.00
A-583165	30.12.03	130790.00		TotalS	47518120.00
A-583165	30.12.03	130790.00			
A-583346	16.02.03	19789.00			
A-583402	01.03.04	3604.00			
C-291427	08.05.04	8654.00			

(2)

PARA NO. 05

Ref. Audit Memo No .21.

Subject :- Excess staff deputed against the sanctioned Post.

During the test check of information provided by the by the office of the Executive Engineer, PWD EMD-M-252 M.S.O. Building, New Delhi. Revealed that:-

The following posts of regular as well as work charged staff are more then the sanctioned post during 2010-11&2011-12.

S. No.	Name of Post	Sancti oned Post	Post filled	Excess
1.	Estimator(regular)	Nil	01	01
2.	Pump Operator(W/Charged)	30	31	01

From the above table, it is clear that One Estimator is drawing the salary without Sanctioned post in the Division and Pay and Accounts Office, is also releasing the pay of the Estimator without sanctioned post.

And One Pump operator of Work Charged establishment is drawing salary from the Division without post sanctioned.

The reason for drawing salaries without post sanctioned may be elucidated to audit.

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PARA No.06

Ref. Audit Memo No. 23.

Subject :- Public Works Deposit.

During the test check of monthly accounts of office of the Executive Engineer, PWD EMD-M-252 M.S.O. Building for the period 2010-11 to 2011-12 and the following short coming have been noticed:-

On security of monthly accounts for the month of March 2012 , it has been found that a heavy out standing/unclaimed/unadjusting balance is still lying in the civil Deposit head 8443-Part II/III/IV as per details given below:-

Sr. No.	Particular	Opening Balance	Closing Balance
1.	Part II Cash Deposit by the Contractor as security	1,34,52,840	1,51,32,217
2.	P-III Deposit Work	8,32,739	8,32,739
3.	Part IV Deposit Work	99,09,986	91,25,315

The Division officer/Divisional accountant should review all the cases under Part II every month when the security deposit becomes due over refund, so that it can be refunded without delay. They should periodically review the deposit Form PWD-67- whether this register is maintained or not, if maintained the same may be produced before the audit, and if not then reason of the same along with outstanding/unclaimed /unadjusted balances may be elucidated to audit.

(19)

PARA NO.07

Ref. Memo No. 05

Subject :- "out standing balance under CCSA and MPSSA".

During the test check of monthly accounts of the PWD Divisions M-252, Account for the month of March,2012 there was a huge amount which was lying outstanding under cash settlement Suspense Account/MPSS Account of your Division from Delhi Police and MPSS A/c as given below:

Cash Settlement Suspense Account

Opening Balance	Debit during the month	Closing balance
12369206	245169	12624375

M.P.S.S. Account

Opening Balance	Debit during the month	Closing balance
18827113	-----	18827113

The necessary steps may be taken to settle the above outstanding balances of CCSA and MPSSA by the Divisional Officer and action taken by the Division for settlement of the above mentioned amount may be intimated to audit.

PARA No. 08

Ref. Audit Memo No .19.

Subject :- Tools & Plant Register Sub Division No.M252.

During the test check of Tools and Plant register of sub Division No. 2522 of Division M-252 and the following short coming have been noticed:-

1. Index of Tool and Plant not prepared in the stock register.
2. Tool & Plant register is not maintained properly as per Form 15 (Enclosed).
Other Sub Division may also be directed to maintain the Tools and Plants Register as per Form-15.
3. Physical verification of Tool & Plants is not recorded in the stock register, which is required as per Para- 46.3 of CPWD Work Manual ,2012, physical Verification of Tools & Plants – In case of Tools &Plants stock taking should be done every six months ending 31st march and 30th September in the same manner as stated in Para 46.1 of CPWD Manual 2012of and a Certificate of physical verification be recorded there of, The report about the required stock taking and physical I verification and certificate there of should be reported immediately to the Superintending Engineer .
4. Page counting certificate is not recorded in the 1st page of the stock register.

The reason of the above may be explained to audit and need full be done now and shown to audit.

Subject:- Log Book of Staff Car No. DL 2 CH 4803 and Observation of Economy Instruction by Issued by the Finance Department , Govt. of N.C.T. of Delhi. (Sub Division No-2522)

During the test check of Log Book of Staff Car No. DL 2 CH 4803 of Division M-252 and the following irregularities have been noticed by the audit:-

1. The consumption of petrol in respect of vehicle no. DL 2 CH-4803 is more than the prescribed limit of 200 Ltrs. per month in the month of March and April, 2011

Period	Petrol consumed	Excess
March, 2011	350 Ltrs.	150 Ltrs.
April, 2011	230 Ltrs.	30 Ltrs.

The date wise details are given below:-

Date	Petrol drawn in Liters	Date	Petrol drawn Liters
01-03-11	30	03-04-11	30
04-03-11	30	06-04-11	30
09-03-11	30	09-04-11	30
11-03-11	30	11-04-11	30
16-03-11	30	13-04-11	30
19-03-11	20	21-04-11	30
24-03-11	20	26-04-11	20
25-03-11	30	30-04-11	30
26-03-11	30	Total	230 Liters
28-03-11	30		
29-03-11	30		
31-03-11	30		
Total	350		

2. The reason for excess consumption of petrol is not recorded in the Log Book. The audit may be informed whether the approval of the Finance Department of Govt. of N.C.T. of Delhi were obtained, if yes the copy of the same may be produced before the audit and if not the same may be obtained under intimation to audit.

3. The average K.M. run by the vehicle at close of the month with R/O petrol consumed during the month is not worked out of the above vehicles Log Book. In the absence of this data regarding average K.M. run by the vehicle is economical or not, audit could not comment on it.
4. The records regarding repair of vehicle, replacement of old parts, at the time of repair and their records in the dismantle register not produced before the audit.
5. History Sheet of the vehicle is not produced.
6. Log Book before 01-02-2011 also not produced before the audit (As stated in old audit report).
7. No records of hiring of vehicle is produced before the audit.
8. The reason for attaching (using) the vehicle with Chief Minister's office may be explained to audit.
9. Page counting certificate is not recorded in the 1st page of Log Book by the In charge of Vehicle.
10. The Log Book is not signed by the In charge in the prescribed column while drawing the petrol. Need full be done and shown to audit.

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PARA NO.10

Ref. Audit Memo No .09

Subject :- Agreement Registers.

During the test check of Agreement Registers in from CPW-A- 42 of office of the Executive Engineer, PWD EMD-M-252 M.S.O. Building and the following short coming have been noticed:-

As per the agreement register the contractor have not completed the contract work in the stipulated period given in the Agreement Registers and also extension of time was not recorded, in few cases total amount of work done and date of completion of work were also not recorded.(Details enclosed)

1. The reason for delay in completion of work may be elucidated to audit.
2. The total amount of work done and date of completion were not mentioned in the agreement register(detail enclosed) and per the Schedule -F- clause-5 table of miles stones in the event of not achieving the necessary progress as assessed from the running payments, 1% of the tendered value of work will be with-held for failure of each mile stone. The amount from the above running bills were with- held or not, if not the reason may be explain to audit.

List of Agreement For the Year 2010-11 & 2011-12

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Sr. No.	Sr. No. of A.R.	Name of Contractor M/s	Date of s start	Date of completion	Actual Date of completion
1.	6	Shri Durga Electricals	09-05-10	24-05-10	Not Shown
2.	15	Akash Enterprises	02-07-10	01-07-11	Not Shown
3.	18	Jyoti Enterprises	02-07-10	01-08-10	Not Shown
4.	23	Omega Enterprises	19-07-10	18-10-10	Not Shown
5.	32	Reliance Electric works	06-08-10	05-11-10	Not Shown
6.	35	Saral Enterprises	07-09-10	06-10-10	Not Shown
7.	50	Schindlev India pvt.Ltd.	22-10-10	21-06-11	Not Shown
8.	51	Ambika Engineers	18-10-10	17-12-10	Not Shown
9.	57	Ist Alram System	10-11-10	09-10-11	Not Shown
10.	66	Jyoti Enterprises	20-11-10	19-12-10	Not Shown
11.	67	Aprotech System	14-12-10	13-12-10	Not Shown
12.	68	Konelevator India pvt.Ltd.	31-12-10	30-12-11	Not Shown
13.	72	Suman Agencies	27-02-11	26-02-12	Not Shown
14.	73	Suman Agencies	27-02-11	26-02-12	Not Shown
15.	02	Shakti Electric Works	25-04-11	24-04-12	Not Shown
16.	14	Aqua Pure Technologies P.Ltd.	16-05-11	15-07-11	Not Shown
17.	15	Saral Enterprises	25-05-11	22-06-11	Not Completed
18.	56	Samridhi Electricals	24-10-11	23-12-11	Not Shown
19.	57	Elkasta Security Systems	23-10-11	22-01-12	Not Completed
20.	69	Shardha Electricals	27-11-11	26-12-11	Not Shown
21.	71	Guruji Elevator	25-11-11	24-12-11	Not Shown
22.	72	Jyoti Enterprises	24-11-11	23-12-11	Not Shown

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PARA NO.11

Ref. Audit Memo No .08

Subject :- Test Audit Notes Issued by P.A.O. No. XXII.

The information regarding internal audit notes issued by the Pay & Accounts Officer, No. XXII , for the year 2010-11 and 2011-12 as per Para 54.17.1 and 54.17.11 of CPWD Work Manual ,2012.was requested from the office of the Executive Engineer, PWD-EMD- M-252, M.S.O. Building, I.T.O. Complex, New Delhi vide this office audit memo No.08 dated 0-6-06-2012 in the following Performa:-

S N o	Year	No.of Audit Notes Received	No.of Audit Notes Replied	No.of Audit Notes Pendi ng

The above information is not provided by the unit till date. The Divisional Officer, take necessary steps on the above subject and the required information be submitted to audit.

12

Subject :- Grant of Increment under R. P.Rule 2008.

According to GOI Min. of Finance ,OM No. 01-01-2008- /C : dated 29-01-09, in the case of calculation of increment under the revised pay structure, paise should be ignored, but any amount of a rupee should be rounded off to next multiple of 10. During the test check of 6th Pay Commission pay fixation cases the following discrepancies have been observed in the annual increments granted to the following officials:

S. No	Name & Designation of employee Sh/Smt/	Pay before Increment	Increment admissible on	Increment Granted	Pay admissible	Pay Granted
1.	Chunni LaL W/M	7790+1900	290/-	300/-	8080+1900	8090+1900
2	Nank ChandW/M	6760+1600	250/-	260/-	7010+1600	7020+1600
3	Badan Singh Khalasi	6060+1300	220/-	230/-	6280+1300	6290+1300
4.	Ram Vilas Kamat	6760+1600	250/-	260/-	7010+1600	7020+1600
5.	Ram Sakal, Khalasi	6760+1600	250/-	260/-	7010+1600	7020+1600
6.	Swami DeenW/M	6060+1300	220/-	230/-	6280+1300	6290+1300
7.	Ram PhalW/M	3425/-pre revised BP w.e.f. 01-01-06 *	-----	-----	6380+1900	6370+1900

* In regard to Sr. no. 7 pay has to be fixed as per table S (5) pre revised and revised R.P.Rule2008 in P.B. I.

The amount of Increment should be recasted up to date w.e.f. the date mentioned against the officials and over payment of pay & allowances made should be recovered from them after Due verification of fact and figure under intimation to audit.

All similar cases should be reviewed and necessary action may be taken.

PARA No. 13

Ref. Audit Memo No.29



11

Subject :- Non Production of records:-

The following records not produced before the audit.

1. Material and Site Register to Sub Division 2521.
2. Lon Term Advance Register (HBA &MCA etc.).
3. Contingency Register.
4. O.T.A Register.
5. Contractor bill Register.
6. Objection Book (Register).
7. Property Register.
8. Liveries Register.
9. Service Postage Stamp Register.
10. Work File 2010-2011-12.
11. Imprest Cash Book all three Sub Divisions.
12. Tool &Plant Register Sub Division 2521
13. Income Tax Form No-16 for 2011-12.
14. List of idle store /Equipment/Dead Stock/ Unserviceable store Register.
15. Dismantle Material Account Register.
16. Technical Sanction Files.

The above records may be produced before the next audit.


(N.C. DOBRIYAL)
I.A.O
AUDIT PARTY NO, X
19/6/12


10

TAN No .01

Audit Memo No .20.

Subject :- Preparation of unrealistic budget.

During the scrutiny of budget and expenditure statement of Non Plan and Plan head for 2010-11 & 2011-12 provided by the of office of the Executive Engineer, PWD EMD-M-252 M.S.O. Building revealed that there was a saving and excess expenditure plan incurred as details given below:-

Sr. No.	Year	Major Head	Budget Allotted	Expenditure	(-)Saving (+) Excess
1.	2010-11	4250-Capital out lay on the other Social Services	80,00,000	43,32,000	(-)36,68,000
2.	2011-12	4210- Medical Public Health	215,00,000	262,81,000	(+)47,81,000
		4250-Capital out lay on the other Social Services	35,00,000	18,20,000	(-)16,80,000

The saving during 2010-11 on Major Head 4250-Capital out lay on the other Social Services Are 45.85% in 2010-11 and 48% in 2011-12 and excess expenditure under Major Head 4210- Medical Public Health during 2011-12 (plan) is 22.24% which is on the higher side.

The reason for above saving & excess expenditure may be explained to audit and the excess Expenditure may also be get regularized from the competent Authority under intimation to audit.

Subject :- Stock register maintained by the Division No-M-252.

During the test check of stationary, Library and Measurement Book Register of office of the Executive Engineer, PWD EMD-M-252 M.S.O. Building and the following short coming have been noticed by the audit:-

(A). Stationary Stock register.

1. In the stock register of stationary found that items shown as (-). If these items Were not in stock how the items were issued, few examples are given below:-

Sr. No.	Month in which issued	Name of Items	Page of S.R.	Col. No. S.R.	Opening Balance	Issued	Closing Balance
1.	March -11	Typing Paper	06	06	0	03	(-) 3
2.	April-11	Photo state Paper A-4 size	07	03	02	13	(-) 11
3.	July- 11	Photo state Paper A-4 size	10	03	0	32	(-) 32
4.	April -11	File Covers	07	15	-25	25	(-) 50
5.	June 11	File Cover	09	15	30	70	(-) 40
6.	Sep. 11	File Rapper	12	19	70	100	(-) 30
7	Oct. 11	Ruled Registers 6Qrs	13	13	00	04	(-) 4
8.	Oct. 11	File Rapper	12	19	(-) 30	100	(-) 130
9.	April. 11	Ball Ben	22	03	----	09	(-) 09
10	Nov.11	Ball Ben	29	03	-----	15	(-) 15
11	Nov.11	Gum Stick	44	13	(-)03	06	(-) 09
12.	Nov.11	Cash Book	59	03	-----	1	(-) 01

The reason for excess issue may be explained to audit.

1. Stationary stock registers for the period.01-10-10 to 31-12-11 and 01-01-12 to 31-03-13 not signed by the competent authority.
2. Index was not prepared in the stock register.
3. Physical verification certificate not recorded in the Register as per Para No. 46.2 of CPWD Manual 2012, physical verification Should be done every year and certificate of physical verification be recorded on the registers under intimation to Superintending Engineer and the result of verification of stock should also be reported to the Divisional Officers.
4. Non Consumable items like Calculator (3Nos) are entered stationary items; the same should be entered in Non Consumable stock register.
5. Non Consumable/Property Register not produced before the audit.

(B) Stock Register of Measurement Book.

6. No physical verification certificate is recorded in the register of Measurement Book. Which is required as per Para No. 46.2 of CPWD Manual 2012, physical verification Should be done every year and certificate of physical verification be recorded on the registers under intimation to Superintending Engineer and the result of verification of stock should also be reported to the Divisional Officers.

- (1) Dates of return were not shown in the prescribed columns (from CPWA-92) of the register of Measurement Book as per Para 7.3(1).

(8)

-2-

(C) Library Book Register

1. In many cases signature of the person to whom books were issued not obtained.
2. The Date of returned of book not maintained in the register. The books issued are not shown received back, which is irregular.
3. Physical verification certificate as per Para No. 46.2 of CPWD Manual 2012, physical verification Should be done every year and certificate of physical verification be recorded on the registers under intimation to Superintending Engineer and the results of verification of stock should also be reported to the Divisional Officers.

Tan No. 03

Audit Memo No .14

Subject :- G.P.F Ledger- work Charged Staff(2522)

- During the test check of G.P.F. Ledgers of office of the Executive Engineer, PWD EMD-M-252 M.S.O. Building and the following short coming noticed by the audit:-
1. Sh Ashok Kumar Tar Mistri, A/c No.378(P-15).
Due to non inclusion of monthly contribution amount in the amount on which interest is calculated on the monthly basis. Hence of Rs. 520/- as interest is credited in his G.P.F. A/C for the year 2010-11(The actual interest for 2010-11 comes to Rs. 10872/- instead of Rs. 10352). The GPF A/C of Sh. Ashok Kumar Tar Mistri may be recast for 2010-11 after due verification of fact and figures.
 2. Shri Hari Dutt Sharma-A/c No. 300(P-04).
G.P.F. entries for the financial Year 2010-11 and 2011-12 not made available in the G.P.F. ledger, please clarify the same.
 3. Shri Tribuewan Ram, A/c No.372 (P-13).
A sum of Rs Rs. 1, 00,000/- was drawn as withdrawal vide letter No.10 (4) PWD-EMD-M-252/802 dated 23-03-12 which was not entered in pay bill register, March 2012.
 4. Sh. Sita Ram A/C No. 705(P-25).
G.P.F. Advance drawn in month of oct.2011 and recovery of Installment start W.e.f. Dec. 2012 which is irregular, the recoveries is made from the next month in which Advance is being drawn as per G.P.F. rules.
 5. The G.P.F withdrawal were sanction above 75% of G.P.F. amount at credit which is Irregular. Few examples are given below:
 - (1) C.V. No. 2 dt. 05-01-11 to Sh. Radha Krishan.
 - (2) C.V. No.98 dt.16-08- 11 to Sh. Satish Kumar.

As per G.P.F. rule -15 – the Withdrawal for education, Obligatory Expenses, illnesses and Consumer durables

 - (a) Normally; one half of the amounts of credit or Six month pay which ever is less.
 - (b) Up to three - fourth of the amount at Credited at the Discretion of the sanctioning Authority. ---Rule 16(1).
 6. The monthly balance on which interest is calculated were written with pencil instead of Ink Pen.
 7. Cutting in the G.P.F.ledger were not attested by the competent authority.
 8. Page counting certificate is not recorded in the 1st page of G.P.F. ledger.
 9. Closing balance not signed on P-9 and P-27 for the year 2011-12 by the competent authority.
 10. Consolidated amount of sanction and its recoveries in statement number not shown in G.P.F. Advance sanctions cases.
 11. Amount of G.P.F. Advance /Withdrawal entered in GPF ledger in the following month in which advance may be entered on the same month in which Advance/withdrawal is drawn.
 12. G.P.F. Pass Book of official not produced before the audit.
The reason of the above may be elucidated to audit and Needful be done now and shown To next audit.

Tan No. 04

Ref. Audit Memo No.18.

Subject :- **Register maintained by sub Division No-M-2522&M-2523 LBS Hospital Khichari Pur Delhi.**

During the test check of the records of Sub Division , M-2522 and 2523of office of the Executive Engineer, PWD EMD-M-252 M.S.O. Building and the following short coming have been noticed by the audit:-

Sub Division No.2523.

1. No Page counting certificate recorded in the 1st page of each register.
2. Tender Opening Register. Is not maintained properly as all the columns are not filled.
3. Date of completion of work not filled in the prescribed column of the Agreement Register. So it can not be ascertain whether work has been completed with in stipulated period or Not.

Sub Division No.2522.

1. **Agreement Register:-** Completion of work not shown in the prescribed columns. Hence can not asartained whether work has been completed or not. Needs clarification.

2. Material at Site Register:-

- (a) Index is not prepared in these registers, Need full be done now.
- (b) The following stock items of Vol.I were not carried forwarded to Vol. II Register of MAS.

S.No.	Name of Items	Page No.	No. of Items in stock
1.	70 WHPSV Lamp	P-07	30 No' s
2.	150 WHPSV Lamp	P-09	208 No's
3.	250 WHPSV Lamp	P-11	130 No's

- (C) The total items of 5Amp socket Should be 1205 No's instead of 1200 No. Need Clarification (Page.23 Vol. I) the total should be got corrected.
- (D) The closing balance of Ins. Tapes should be 723 Nos. instead of 223 no. This need Clarification and total may be got corrected.
- (e) Physical verification certificate as per Para No. 46.2 of CPWD Manual 2012, physical Verification should be done every year and certificate of physical verification be .recorded on the registers under Intimation to Superintending Engineer and the results of verification of stock should also be reported to the Divisional Officers.

Subject:-Pay Bill Registers

During the test check of Pay Bill Registers of the audit period and the following irregularities are noticed:-

1. The mandatory page counting certificate not recorded in the PBR's, which is incorrect. Needful be done and shown to audit.
2. The mandatory information's /details of the employees (which was required to be written on the upper part of each page) were also not found filled completely in any of the PBR's. Apart from the name, Date of Joining, G.P.F. A/c No. other details like pay scales (Basic pay and grade pay), address of government accommodation and details of loan/advances/refunds etc were not written in the PBR's.
3. Balance of advances were not shown brought forward to the next year's PBR's with its no. of installments, which is irregular. Needful may be done and shown to next audit.
4. Past information of the employees who are transferred in to this unit were not recorded in the PBR, from their LPC's (which is later on required for income tax purpose etc) and also those employees were transferred from this unit to another unit the same were not recorded in the PBR, which is irregular.
5. Numerous cutting and overwriting were also noticed in the PBRs nor were these cutting/overwriting attested by the competent authority, in any of the PBR's maintained by the unit, which is irregular.
6. GAR-18-Abstract Pay Bill not completed/ filled in Pay Bill Register and these entries must be attested /verified by the D.D.O. for its correctness.
7. Separate Pay Bill Register for the employees who Joined Government Service on or after 01-01-2004.
Needful may be done and shown to audit.

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Subject:-Service Books:

During the test check of Service books of office of the Executive Engineer, PWD EMD-M-252 M.S.O.Bulding New Delhi. and the following short coming have been noticed:-

1. The Photograph of the individual conererned was not Attested/pasted in the 1st page of Service Book duly attested by the competent authority in the following cases:-

- (i) Sh. Braham Prakash, P/O.
- (ii) Sh .Charan Singh P/O.
- (iii) Sh. Satya Pal Singh P /O.
- (iv) Sh. Swami Deen Khalasi.
- (v) Sh. Mukesh KumarP/O.
- (vi) Sh. Shiv Kumar Singh P/O.
- (vii) Sh. Satte Singh P/O.
- (viii) Sh. Ram Ujjagar APO
- (ix) Sh. Ramphal Khalasi.
- (x) Sh. Ram Sakal Khalsi.
- (xi) Sh. Ajeet Kumar Sharma W/M.
- (xii) Sh. Ramvillas Kamad.
- (xiii) Sh. Satya parkash W/M.
- (xiv) Sh. Satya Pal P/O.
- (xv) Sh. Shiv Kumar Singh P/O.
- (xvi) Sh. Nanak Chand W/M.
- (xvii) Sh. Chunni Lal. W/M.

2. After Completion of every five years of Service the re - attestation of signatures of the individual concerned should be done on 1st page of service book by the competent authority ,such lapses were noticed in the following cases:-

- (i) Sh. Braham Prakash, P/O.
- (ii) Sh.Charan Singh P/O.
- (iii) Sh. Satya Pal Singh P /O.
- (iv) Sh. Swami Deen Khalasi.
- (v) Sh. Mukesh KumarP/O.
- (vi) Sh. Shiv Kumar Singh P/O.
- (vii) Sh. Satte Singh P/O.
- (viii) Sh.Vijay Pal W/M.
- (ix) Sh. Satya Pal P/O.
- (x) Sh. Ram Sakal Khalasi.
- (xi) Sh. Ajit Kumar Sharma W/M.
- (xii) Sh. Ram villas Kamat, Khalasi.
- (xiii) Sh. Badan Singh Khalasi.
- (xiv) Sh. Sunil Kumar, P/O.
- (xv) Sh. Satya Parkash, W/M.
- (xvi) Sh. Nanak Chand, W/M.
- (xviii) Sh. Chunni Lal, W/M.
- (xix) Sh. Ram Phal, W/M.
- (xx) Sh. Ram Niwas Mogha, W/M

3. **Nomination forms were not pasted in the service book of following officials -**

1. Sh. Anil Kumar, P/O. DCRG, GPF, CGEIS, Pension.
2. Sh. Brahm Parkash, P/O. GPF Nomination form.
3. Sh. Charan Singh, P/O. GPF Nomination form.
4. Sh. Satya Pal Singh, P/O. GPF Nomination form.
5. Sh. Mukesh Kumar, P/O. GPF Nomination form.
6. Sh. Ram Villas Kamat, Khalasi, GPF Nomination form.
7. Sh. Sunil Kumar, P/O. Nomination Forms kept in Personal File it should be pasted in service Book.

Nomination forms as above mentioned be obtained from the staff members and be Pasted in the Service Books.

4. As per FRSR – supplementary Rule No. 202 it shall be the duty of every Head of Office to initiate action to show the Service Book to the Government Servant concerned every year and to obtain their signature therein in token off their having inspected the Service Book. Scrutiny of the Service Books shows that most of the Officials/Officers of this office are not being shown their Service Books on annual basis.

5. As per Rule -257 of GFR service book should be maintained in duplicate of the Govt. Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for updation, which should be returned within 30 days of its receipt. Whether the Duplicate copy of Service Books have been issued to all the Officials as required under GFR -2005(Rule- 257), if not issued, intimate to audit and action may be taken as per rule.

6. **Leave account was not completed/uptodate of the following officials:-**

Sr. No	Name Smt./Sh	Period
1.	VijayPal W/M	E.L&HPL not credited w.e.f. 01-01-2011 to 01-01-2012
2.	Barham Parkash P/O	E.L&HPL not credit in 01-01-98 to till date.
3.	Charan Singh, P/O.	E.L&HPL not credited 01-01-98 to till date.
4.	SatyaPal	HPLnot credited

	Singh,P/O	w.e.f.
5.	Mukesh Kumar, P/O.	E.L:1-1-07 to till date- &HPLw.e.f.2 2-7-97 not credited to till date.
6.	Sunil Kumar ,P/O	E.L&HPL not credited w.e.f 1-7-09 to till date.
7.	Satya Parkash, W/M.	E.L not credited 1-7- 09 to till date

Needful be done and shown to audit.

Necessary correction in the above mentioned cases from Para No. 1 to 6 may be made in the Service Books of the concerned official/officers and compliance may be shown to audit. Similar other cases may also be checked by the H.O.O. at their own level.

Subject: - Contractors ledger.


During the test check of contractor ledger for the year 2010-11 & 2011-12 of office of the Executive Engineer, PWD EMD-M-252 M.S.O.Bulding New Delhi, and the following irregularities have been noticed:-

1. The contractor ledger is not maintained in proper format (Copy enclosed).
2. Page counting certificate not signed by the competent Authority.
3. The Contractor ledger is not signed by the competent Authority, for its correctness, hence audit could not comment on it.
4. Index is not prepared in the contractor ledger.


(N.C.DOBRIYAL)

I.A.O

AUDIT PARTY NO, X


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