

C-69

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

AUDIT REPORT OF OFFICE OF EXECUTIVE ENGINEER, PWD DIVISION NO. M-323, VIKAS BHAWAN-II, DELHI FOR THE PERIOD 2016-17 TO 2018-19

INTRODUCTION

The Internal Audit Report on the accounts of Office of Executive Engineer, PWD Division No. M-323, Vikas Bhawan-II, Delhi, for the period 2016-17 to 2018-19 was conducted by the field Audit Party No. XIX comprising of Shri Jaspal Singh. IAO/AO, Sh. Suresh Kumar, AAO and Shri Ramesh Kumar, Jr. Asstt.. The audit was conducted during 10 working days between 16.07.2019 to 29.07.2019.

AIMS AND OBJECTIVES

The PWD division CBMD M-323 (C&ND) Building Maintenance Division and is entrusted with the job of maintain the Civil works pertaining to various Govt. School and Building such as Social Welfare Premises at Sewa Kutir, Govt. Flats, Timarpur, Officers Flats / Minister's Bunglow at Rajpur Road, Vikas Bhawan-I & Vikas Bhawan-II, MSO Building and various other schools and offices.

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

The following officers have served as HOD/ HOO / DDO / Cashier during 2016-17 to 2018-19 :

S. No.	Name of the Officer	Period	
		From	To
HOD/HOO/DDO			
1.	Sh. S.K. Garg, Exe. Engr.	01.04.2016	Till date
Cashier			
1.	Sh. Suresh Chand Gupta,UDC	01.04.2016	08.05.2016
2.	Sh. Satpal Singh, UDC	09.05.2016	Till date

**Expenditure of the Department for the period
2016-17 to 2018-19**

(Amount in Rs.)

Period	Budget Allotted	Expenditure
2016-17	307900000	262629199
2017-18	389400000	340473858
2018-19	449898200	373339135

[Handwritten signatures: pu, Sr., Mhi]

PART - I

OLD AUDIT REPORT

S.No.	Period	Details of outstanding Paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
1.	2005-06	06	0	0	06
2.	2006-08	07	01	06	06
3.	2008-10	06	01	06	05
4.	2010-16	05	01+01(P/s)	01 & 05(P/s)	04
	TOTAL	24	03		21

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/ Regularized	Balance
1.	2005-06	07	6039	0	6039
2.	2008-10	06	434	434	0
3.	2010-16	01	6200	6200	0
Balance recovery to be made			12673 ✓	6634 ✓	6039 ✓

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Old report

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PART I

Paranorol

Para No. 1 (2005-06)

Subject: Compensation for delay in execution of work.

Name of work : C/o general Pool Office Building near Metcalfe House

Tendered Amount Rs.16,42,56,623 Estimated cost – Rs. 15,14,47,311

Agreement Number – 03/EE(cc)I/DCE(c)/2004-05

During the scrutiny of CV No. 241 dated 27.3.2006 relates to above work following observations have been made by the audit :-

- (i) as per record the above work was commenced by the contractor on 03.06 2004 and work costing Rs.3,58,45,371/- was executed till the rescission of this work issued vide letter No. 54(3)/EE(C) I/DCE (P)/272 dated 05.09.2005. It has been mentioned in the above referred letter that the contractor has not obtained a valid licence under the Contract Labour (Regulation & Abolition) Act 1970. It is not understood that why this requirement was not taken into consideration while accepting the agreement
- (ii) Apart from above it has been established as per the contents of above referred letter at para 5,6(e) and 6 (f) that the progress of work undertaken by the contractor was very slow for which compensation upto 10 % of the tendered amount could be levied. The levying of any such compensation made by the Division could not be verified by the audit. This the rescission of work without levying compensation is totally unjustified and further resulted in extending undue favour to the contractor to the tune of Rs.1,64,25,662/- besides defeating the very purpose of commissioning the multi crore project funded from the public exchequer.
- (iii) As per section 25.2.3.2 of CPWD Manual for works costing more than five crores, the Head of the Deptt. May decide whether or not to stipulate departmental issue of cement and steel in individual cases. In the above case a total number of 5525 bags of cement and 35 M.T. Of steel have been consumed as per the CV No. 241 dated 29.3.2006. It may be clarified that the issue of above materials was decided by the appropriate authority prior to the start of the work.

~~Para No. 2(2005-06)~~

Subject: Agreement for works executed by the Division

During the course of audit original agreements executed with the contractors were called for by the audit and on scrutiny of these agreements produced to the audit it has

been noticed that these agreements were not either signed by the Ex-Engineer in some cases or signed without date. In most of the cases agreements were signed without date by the contractor also. The division has ignored the most important factor which may create legal complication while enforcing the same in the court of law on breach of any clause of the agreement by the contractor. Few examples are as under:

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signed
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sign*
- (i) Agreements No. 44/EE/PWD-III/05-06 date not mentioned
- (ii) Agreements No. 70/EE/PWD -III/05-06 No date
- (iii) Agreements No. 66/EE/PWD-III/05-06 No sign & date of EE
- (iv) Agreements No. 58/EE/PWD-III/05-06 Contractor signed without date
- (v) Agreements No. 56/EE/PWD-III/05-06 --do--

Para-2
Para No. 3(2005-06)

Sub:- Huge variation in quantum of work

Name of the work : Renovation of West hostel for use as girls hostel & East hostel as Boys Hostel in GGSIP University

Agreements No. 07/EE/PWD-III/05-06

Estimated Cost – 19,76,536 Tendered cost Rs.17,29,271

Date of Start- 17.6.2005, Stipulated date of completion – 16.9.2005

Date of actual completion – 07.12.2005

Amount of final bill Rs.30,25,343

Huge variation between the quantity estimated as per agreement and quantity of which final bill passed by the Division has been noticed by the audit deu to which an excess expenditure to the tune of Rs,6,69,209/- has been incurred as per details available in the annexure. Apart from above expenditure of Rs.7,21,231/- has also been incurred on the extra items in addition to the estimated items of work in the agreement. Thus a total excess expenditure of Rs.13.90 lakhs over and above the tendered cost has been incurred.

Though approval/sanction of the competent authority might have obtained, but deviation from the estimated work and expenditure on such a huge magnitude as referred in the annexure is unjustified.

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QTY of work as per estimate	QUANTITY QTY of work passed in final bill	QUANTITY QTY of Deviation	Amt. Rate per unit	Amt. Extra Expend. incurred on deviation	QTY % of increase in QTY.	
80	334.22	254.22	210/30	53,462	317%	
18	21.05	3.05	2172/100	6,625-	15%	
5	14	92.64	196/85	18,236-	66%	
7	439	580.54	501/70	71,011-	32%	
9	24	47	359.60	8,275-	96%	
10	92	115	376.75	8,711-	25%	
13	38	114.31	493.10	37,628-	201%	
14	24	43	1730.25	32,870	79%	
15	50	192.85	57.29	8,184-	286%	
17	12	84.84	95.55	6,959-	607%	
18	15	30	1289.15	19,337-	100%	
21	100	364.86	264.86	57,87-	265%	
22	23	33.02	10.02	13,84.50	13,872-	44%
23	23	33.02	10.02	206.40	2,068-	44%
24(b)	11	33.46	224.05	51,299-	204%	
25	37	64	27	82.25	2,329-	73%
30	264	402.05	138.05	1203.95	16,6205-	52%
31	154	228.10	74.1	46.60	3,453-	48%
33	391	2108.94	1717.94	23.10	39,684-	439%
34	80	325.61	245.61	24.25	5,952-	307%
35	732	4797.14	4065.14	9.50	38,619-	555%
40	11	31.75	20.75	204.25	4,238-	189%
47	184	276.93	14.93	245.95	23,346-	52%
54	102	163.96	61.96	78.65	4,873-	61%
55	261	464.64	203.64	88.35	17,992-	78%
61	690	786.64	96.64	188.20	18,188	14%

TOTAL AMT. OF
 EXTRA EXPENDITURE
 INCURRED DUE TO
 DEVIATION → 6,69,209

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Para No. 4(2005-06)

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Sub:- Payment on extra work in addition to estimates

(i) Name of work- Improvement of NRB at Old Sectt., Delhi\

Agreements No. 01/EE/PWD-III/2005-06

Estimated cost Rs.4,07,139/- tendered amount Rs.337193/-

As per the final bill bearing CV No. 168 dated 30.6.2005 a total amount of Rs.754,816/- has been paid against the estimated cost of Rs.4,07,139 due to execution of extra/additional work over estimates

(ii) Name of the work – Renovation of R.No.204,205,206 General Admn Room, DC's PA Room and SDMs Room in DC Office

Agreements No. 36/EE/PWD – III/2005-06 CV No. 313 dated 31.3.2006

Estimated amount Rs.6,38,127 Tendered amount Rs.4,96,399

As per final bill a total amount of Rs.9,32,124 has been paid for the above work and an expenditure of rs.1,37,585/- has been incurred on the extra work in addition to the estimates.

(iii)Name of the work – Repair & Improvement work in Novelty fire Station.
Agreements No. 50/EE/PWD-III/05-06

Estimated cost Rs.6,45,489 Tendered cost Rs.5.90,588

As per the Ist Running Bill a total expenditure of Rs.5,85,427 has already been incurred which includes expenditure on extra items amounting Rs.1,52,137 (C.V. No.180 dated 27.3.2006)

(iv)Name of work- Renovation of 6 flag staff road residence of Hon'ble Speaker.

Agreement No. 42/EE/PWD-III/2005-06

Estimated cost Rs.5,54,884 Tendered cost Rs.4,85,246

As per the Ist and final bill (C.V. No. 178 dated 27.3.2006) a total amount of Rs.7,24,318/- of which an amount of Rs.1,73,200 has been incurred for extra items of work.

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During the scrutiny of above cases it has been noticed that cost of these work has been escalated considerably due to addition of extra work over the estimates. It is evident that these extra items of work escaped attention while preparing the preliminary estimates or failed to call quotations for these works as per laid down procedure on the subject. Revised estimates approved by the Competent authority was also not shown to the audit.

Panero 4
PARA No. 4 (2005-06)

Subject : Payment of electricity Bill.

An amount of Rs.27,500 has been found drawn vide voucher No.147 dated 29.8.2005 and paid vide cheque No. 592550 to the NDPL against the payment of electricity charges. The above bill includes an arrear payment of Rs.19640/- with late payment charges amounting Rs.290/60 paise. The accumulation arrears and payment of surcharge from the rent account is irregular. Hence the expenditure incurred on this account may be got regularized from the competent authority under intimation to the audit.

Panero 5
PARA No. 5 (2005-06)

Sub:- Refund of Security Deposit.

In accordance with Section 21.5 of the CPWD Manual, the Divisional Officer should keep a close watch on the delay in refund of security deposit to contractor and for this purpose they should periodically review the register of Security deposit. As per section 21.9, in order to avoid delay in the refund of security deposit to the contractor the Divisional Accountant should put to the div. Officer every month a list of all the cases where the security deposit becomes due for refund.

During the scrutiny of records it was noticed that in following cases neither entry on completion of work nor refund of deposit found recorded. It may therefore be ensured that these deposits are not remaining without its refund to the concerned.

ITEM NO.	Name of the contractor	FDR No./BG No.	Amount	Date of maturity
388	Shri Bhagwan Mittal	171271 date 24.01.05	82013	17.05.05
380	Raj Kumar Singla	853717 date 11.10.04	12000	11.01.05
369	Raj Kumar Singla	853699 date 06.10.04	12000	06.01.05
357	S.S.Construction	08104 date 3.7.2004	20486	02.01.05
325	Shri Bhagwan Dass	585084 dt. 13.11.03	1955	27.04.04
323	Chema Funds Pvt. Ltd	582724 dt. 20.3.2003	1050	21.03.04
307	S.S. Construction	467536 dt. 8.8.03	17500	31.12.03

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Para No. 7, (2005-06)

Sub: Income Tax

1. The rent rebate allowed under rule 2-A of the IT Act 1962 in following cases were found incorrect. DA was not found taken into account while arriving at 10% of the salary. Therefore access rebate allowed as under many now be recovered under intimation to audit:-

Name : Shri Ajay Pal Singh, AE

	<u>Cal. As per Division</u>	<u>As per audit</u>
Gross salary	3, 13,462	3, 13,462
Less: Rent rebate	<u>51,467</u>	<u>48,768</u>
	2, 61,995	2, 64,494
Deduction U/S 80-C	<u>1, 00,000</u>	<u>1, 00,000</u>
	<u>1, 61,995</u>	<u>1, 64,694</u>
Income Tax	7,399	7, 939
Add: Edu. Cess @ 2%	<u>148</u>	<u>159</u>
		8, 098
Tax paid as per record		<u>5, 507</u>
Short recovery		<u>2, 591</u>

Name: Shri Ashok Kumar Dahiya, JE

Gross salary	2, 35,254	2, 35,254
Less: Rent rebate	<u>45,788</u>	<u>45,524</u>
	1, 89,466	1, 89,730
Deduction U/S 80-C	<u>88,043</u>	<u>88,043</u>
	<u>1, 01,423</u>	<u>1, 01,423</u>
Income Tax	142	169
Add: Edu. Cess @ 2%	<u>3</u>	<u>3</u>
	<u>145</u>	<u>172</u>
Tax already paid		145
Short recovery		<u>27</u>

2. Rebate on HBA has been allowed on the repayment of loan pertain to previous years. Further the interest amount has been added to the Principal while allowing rebate U/S 80C. The short recovery of 1st as under be recovered now:-

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Name: Shri Amar Singh, AE		
Gross salary	2, 90,724	2, 90,724
Less: HBA interest	<u>83,733</u>	<u>45,524</u>
	2, 06,991	Interest for 05-06
Add U/S 80-C	<u>1, 00,000</u>	<u>2, 35,490</u>
	1, 06,961	<u>94,964</u>
Income Tax @ 10%	699	<u>1, 40,526</u>
Less: Edu. Cess @ 2%	<u>14</u>	4,053
81		
	713	<u>4,134</u>
	Less already paid.	713
	Recovery to be made	<u>3,421</u>

Para No-8 (2005-06)

Sub : Non production of Records

The following records were not produced to the audit for its scrutiny. The same may be traced out and shown to the next audit:-

- (i) GPF class IV Broad Sheet.
- (ii) Stock Registers (Consumable / Non-Consumable).
- (iii) Property Register.
- (iv) Log books / History sheets of Vehicles.
- (v) Records maintained in sub division (Except from sub-division-III)
- (vi) Office copies of salary bills.
- (vii) Imprest accounts (Except-Sub-Div-III).

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Para 07

PARA No. 7 (Ref. Memo No. 30 Dated 11.12.08)

Subject: Carrying out works at market rates instead of comparative rates by the AE III

As per Para 23.1 of the CPWD Manual. Deviation means deviation in quantities of items i.e. increase or decrease in the quantities of work in the agreement. In other work, the nomenclature of the works remains the same but the quantities vary with those provided in the agreements. The powers delegated to various officers may be exercised independently and total deviation can be approved to the extent of 60% of the agreement amounts (10% AE, 20% EE and 30% SE). But scrutiny of records reveals that there are huge variations upto 330% in the quantity of works. Following are the instances.

Sr. No.	Agreement No.	Tendered Amount	Actual Exp....	% age of
1	1/AE-III/2007-08/PWD - III	111164/-	443403/-	298.88%
2	2/AE-III/2007-08/PWD - III	114602/-	493556/-	330.66%
3	1/AE-III/2006-07/PWD - III	150239/-	416862/-	177.47%
4	2/AE-III/2006-07/PWD - III	158398/-	266260/-	68.09%

The payment of extra items has been worked out at the market rates. The estimates are prepared by the technically experts engineers and still there are provisions for deviations upto certain limits but deviations to the extent of 330% of the agreement amount are beyond the desirable limits. Carrying out works at the prevailing market rates has caused loss of revenue to the public exchequer. Had the estimates been prepared prudently these works could have been carried out on comparative rates rather than on market rates and thus avoiding the loss to the Govt.

Reasons for such huge deviations may please be explained to audit. Deviation beyond the permissible limits may also be got regularized by the competent authority. Complain may be communicated to the audit.

Para 08

Para No. 027 (Ref Memo No. 27 Dated 03.12.08)

Subject: - Huge variation between tendered quantity & quantity executed.

As per Para 23.2.1 of the CPWD Manual, no deviation in the quantity of any item should be made without the prior approval of the competent authority. The Assistant Engineer in Charge of the work shall be responsible to assess the anticipated deviation well in advance. He will allow the execution of work in excess of the agreement quantity only after the excess over agreement quantity has been approved by the competent authority.

The scrutiny of the works pertaining to the year 2006-07 and 2007-08 in r/o PWD Div-III of 323 reveals that the cost of the works has been escalated considerably due to addition of work over the estimate. Huge variation/difference between the quantity estimated as per the agreement and the quantity for which final payment has been made by the Division has been noticed as per details available in the attached Annexure. In almost all the cases extra items have escaped while preparing the estimate. No quotations/ tenders were recalled for extra quantity of work. Approval of the competent authority supporting the Deviations is not available with the claims passed by the Divisions.

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ANNEXURE

Agreement No.	Tendered Amount	Actual Expenditure	Variation %age.
1	2	3	4
2007-08			
7	1423694/-	1831574/-	28.65%
8	1008539/-	1433956/-	42.18%
11	169309/-	285294/-	68.51%
12	299558/-	834986/-	178.74%
19	808106/-	1298765/-	60.72%
20	810877/-	1153632/-	42.27%
23	866332/-	1365611/-	57.63%
24	885800/-	1294428/-	46.13%
25	506326/-	759153/-	49.93%
27	1235963/-	1781388/-	44.13%
34	1395738/-	2590902/-	85.63%
35	945268	1309057/-	38.49%
36	1017830/-	1344982/-	32.14%
38	656645/-	1137405/-	73.21%
39	204980/-	356426/-	73.88%
41	525944/-	1149820/-	118.62%
46	210411/-	334522/-	58.99%
47	270252/-	385508/-	42.65%
52	309050/-	534431/-	72.93%
59	908172/-	1541867/-	69.78%
77	335807/-	519111/-	54.59%
78	369325/-	627456/-	69.89%
83	273192/-	357808/-	30.97%
2006-07			
28	434154/-	699505/-	61.12%
38	172210/-	302581/-	75.70%

Reasons/justification for the huge deviations or excess expenditure and addition of the extra quantity of work may be intimated to audit.

Para 09
PARA No. 08 (Memo No. 29 Dated 11.12.08)

Sub: - Acceptance of Tenders by the AE beyond its Power.

The scrutiny of the vouchers for the years 2006-07 and 2007-08 reveal that the Assistant Engineer - III has accepted the tenders quoted above Rs. 1.00 Lacs in the first instance. As per delegation of financial powers given in appendix I of the CPWD Manual an Assistant Engineers is not at all empowered to accept the tenders quoted above Rs. 1.00 lacs. Following are the instances.

S. No.	Agreement No.	Estimated Amount	Tendered Amount
1	1/AE-III/2007-08/PWD - III	86983/-	111164/-
2	2/AE-III/2007-08/PWD - III	93844/-	114602/-
3	1/AE-III/2006-07/PWD - III	96849/-	158398/-
4	2/AE-III/2006-07/PWD - III	94824/-	150239/-

Circumstances under which the AE - III accepted the above mentioned tenders beyond his justification may be explained to Audit

Para 10
PARA No. 04 (Memo No. 32 Dated 12.12.08)

Sub: - Irregular Expenditure on Hiring of Vehicle.

During the Audit of Accounts for the year 2006-07 and 2007-08 in r/o P.W.D. Div-III M - 323 it has been noticed that this Division has been maintaining three vehicles. But despite that this Division has been hiring private vehicle on daily basis. Reason for hiring private vehicle could not be ascertained from the records made available to the audit. In the absence of any justified reason the expenditure incurred on hiring of vehicle is irregular. During the year 2006-07 and 2007-08 an amount of Rs.317727/- has been incurred on hiring of private vehicle. This irregular expenditure of Rs. 317727/- be got regularized by the competent authority.

Para 11
PARA No. 08 (Memo No. 31 Dated 11.12.08)

Sub: - Petty Sanctions.

During the scrutiny of vouchers for the years 2006-07 and 2007-08 in r/o PWD Civil Divi-III of 323. It has been found that the following expenditure has been incurred for the disposal of malba/wastage from different sites.

1. Vr. No. 2 dated 01.03.2008 Rs.18000/- Site- GGSIP University
2. Vr. No. 3 dated 01.03.2008 Rs.14400/- Site - GGSIP University
3. Vr. No. 31 dated 14.5.2007 Rs.20000/- Site - GGSIP University
4. Vr. No. 32 dated 14.5.2007 Rs.15995/- Site - CPO Building.

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For incurring the above mentioned expenditure 'Petty Sanctions' have been carried out by the Junior Engineer. As per CPWD Manual there is no such provision for carrying out 'Petty Sanction'. Clarification may please be given under which provision of the Manual these petty sanctions were issued and expenditure incurred.

PARA No. 96 (Ref memo No. 20 dated 24.11.2008)

Subject: - GPF Advance

During the course of the test check of the GPF calculation in r/o Class - IV employees of the PWD Division - III M - 323 it has been noticed that GPF Advances have been sanctioned to the class to employees without obtaining the sanction of the competent authority. At most are the class - IV employees have been sanctioned the GPF Advance equal to 75% of the balance at GPF credit to defray expenses on the BHAT ceremony. As per rule GPF Advance equivalent to three months basic pay DP can be sanctioned to an employee by the authority competent to sanctioned advance of pay on transfer. But if the advance comes into the special category i.e. more than three months & basic pay, it should be sanctioned by the HOD. Consolidation of advances should also be sanctioned by the HOD. In this Division almost all the cases of GPF Advances falling in the special category have been sanctioned by the HOD. A few of the examples are as under: -

1. GPF Advance Rs. 75000/- to Smt. Rani Devi, Beldar (Bhat Ceremony)
2. GPF Advance Rs. 72000/- to Sh. Suresh Pal, Beldar (Bhat Ceremony)
3. GPF Advance Rs. 80000/- to Sh. Suraj Bhan, Beldar (Bhat Ceremony)
4. GPF Advance Rs. 86400/- to Sh. Lal Babu Lal Beldar (Bhat Ceremony)

All the cases of similar nature may please be got regularized by the competent authority.

PARA No. 2 (Memo No. 18 Dated 24.11.08)

Subject: - Appendix 11- Bill Register.

During the course of audit of accounts for the year 2006-07 and 2007-08 in r/o PWD Civil Division-III, M-323 it has been noticed that bill Register in the form Appendix 11 as required under Para 10.1 of the CPWD Manual is not being maintained in this Division. All the payments made in the Divisional office are made on receipt of the bills from various Sub-divisions. A consolidated record of all the bills received from the Sub-Divisions in r/o Works/Supplies should be maintained in Register of bills Appendix 11. The bills should be entered in the register strictly in order of their receipt i.e. the bills received first should be entered before the bills received afterwards. The payments of the bill should also be made strictly in order of their receipt. In no case a bill received afterwards should be given priority over the bills received before except under written order of the Divisional officer. As per Para 10.1 this register should be properly maintained and kept up to date. The reason for not maintaining this register be explained to Audit

PART III

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TAN No. 01 (Memo No. 23 Dated 02.12.08)

Subject: - Material at Site Account

During the Course of test Check of the Register of Material at Site Account in R/o Sub-Division-I of the PWD Div - III of M - 323 it has been noticed that the Accounts are not being maintained properly. A few of the discrepancies are as under: -

- i) Page -- 04 -- Aluminum Handles
On 31.08.07 the balance of the item is 40 and after issuance of 11 nos of the items the balance he has been shown as 39 instead of 31
- ii) Page -- 06 -- Aluminum Butt hings
On 29.06.07. the balance of the item is 108 and after issuance of 5 nos of items it has been shown as 102 instead of 103.
- iii) Page -- 63. G.E. Pipe 20mm
On 02.04.07 after issuance of 12nos. of the item out of 24.98 mm it should be shown as 12.98 mm. But the balance has been shown as 24.98mtr.

P - 78 GI Ex Nipple

On 11.01.08 the balance was 05 Nos., but after purchase of 05 nipples the balance has shown as 05 instead of 10 nos.

Similar kinds of mistakes are there on Page 79, 82, 85, 127 and 129, all these mistakes may be corrected and shown to Audit.

Moreover, as per Para 10.21 of the CPWD Manual unused balances of the materials charged to work should be verified at least once every year and a report of verification of the material should be sent by the AE to the Executive Engineer. The same has not been done.

TAN No. ²~~03~~ (Memo No. 19 Dated 24.11.08)

Subject: - Agreements for Works

During the course of test check of the 'Works' for the year 2006-07 and 2007-08 in r/o PWD-III M-323 it has been noticed that the Agreements have not been Signed by the Ex. Engineer on each page or signed by him without date. In some cases the agreements have not been signed by the contractors. In almost all the cases the agreements have been signed by the contractor without date.

As per para 22.3 two sets of contract Documents should be prepared and signed by both the parties on each page. The division has ignored the most important facts which may create legal complications in future while enforcing the same in the court of law on a/c of any breach of any clause by the contractor. A few of the examples are as under:-

S. No.	Agreement No.	Name of the Work
1	02/EE/PWD - III/2007-08	Essential repair NRB
2	04/EE/PWD - III/2007-08	Sprucing up of Police Stn.
3	07/EE/PWD - III/2007-08	EOR to D.A. Flats Timarpur
4	05/EE/PWD - III/2007-08	Const. of 3Nos of SPS Room.

It is suggested all the agreements(contract document) may please be got signed

CSA
C49 (33)

TAN No. ~~04~~³ (Memo No. 17 Dated 24.11.08)

LOG BOOKS

During the test check of the Log Book in r/o P.W.D. Division M -III M - 323 it has been noticed that Log Books are not being properly filled up. Purpose of Journey with full details should be filled up against each journey. The details of journey have not been filled up in the Log Book. Similarly in Log Book "Name of the Officer using the vehicle should also be filled up against each journey. This has not been done. At the end of each month the average consumption of fuel should be calculated and recorded in the Log Book under proper attestation. This has not been calculated in r/o the vehicle no. DL-9C A-4539. Needful as stated above may be done and compliance shown to Audit.

TAN No. ~~03~~⁴ (Memo No. 16 Dated 24.11.08)

SUB: - Bill Register

During the course of Audit of accounts for the year 2006-07 and 2007-08 in r/o P.W.D Division-III M-323 it has been noticed that the Division has not been maintaining the Bill Register properly. As per Receipt and Payment Rule No.34 and Para 51.3 (Section 51) of the CPWD Manual, Direct Demanding officer shall continue to maintain the Bill Register in Form GAR - 6 and note all the bills presented to the P.A.O in it. The Division has indeed been maintaining the said register but almost all the columns except Bill No. & amount has been left blank. Columns related to Token no/date, amount passed by the P.A.O., No. and date of cheques issued by the P.A.O. have not been entered in the Bill Register. All these columns may please be filled up and compliance shown to Audit.

TAN No. ~~05~~⁵ (Memo No. 15 Dated 24.11.08)

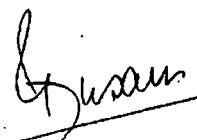
SUB: - Repair of Vehicle.

During the course of test check of the repair bills of the vehicles in r/o P.W.D. Div-III of 323 for the year 2006-08 it has been noticed that prior to getting the vehicle repaired, the approval of the Technical officer of Transport Department GNCTD has not been obtained. Approval of the Technical officer of the Transport Deptt. is required to keep a check on the repair estimates. Reasons for not obtaining the approval of the T.O. prior to getting the vehicles repaired may be explained to Audit.

TAN No. ~~07~~⁶ (Memo No. 14 Dated 18.11.08)

INCOME TAX

During the course of test check of the calculations of Income Tax for the year 2006-07 in r/o the staff of the PWD Division - III, M - 323, ISBT Bridge Kashmere Gate, Delhi, it has been noticed that some of the officials have been allowed rebate in income tax on a/c of HRA but no receipt of rent has been obtained and attached with the calculation sheets. It is suggested that rent receipt in r/o of the officials who have been allowed rebate, may please be obtained and attached with the income tax calculations.


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C46 (32)

**AUDIT REPORT IN RESPECT OF PWD DIVISION M-323,
GOVT. OF DELHI, I.S.B.T. KASHMERE GATE, DELHI
FOR THE YEAR 2008-09 AND 2009-10**

old report
PART II : CURRENT REPORT

Paraphrase
**Para 14 : Irregularities in execution of work.
(Audit Memo. No.06 dated 18.11.10)**

Name of the work	Replacement of Sanitary Pipe and Rain Water Pipe at Police Colony, Civil Lines, Delhi.
Agreement No.	90/EE/PWD-323/2008-09
Estimated Cost	Rs.7,23,831/-
Tender Cost	Rs. 6,44,710/- (11% below)
Stipulated date of Start	03.03.09
Stipulated date of completion	02.05.09
Time allowed	Two months
Actual Date of Completion	Still in progress
Name of the contractor	M/s Shree Bhagwan Mittal

Closure of Work:

According to Section 15.1 of CPWD Works Manual, Division should not issue tender notice and tender documents unless the entire site free from encroachment and hindrance is available. During the test check of Civil Building Maintenance Division M-323, it has been noticed that the above mentioned work was initially tendered vide Agreement No.9/EE/PWD M-323/2008-09 having estimated cost of Rs.6,83,831/- and was advertised in different leading newspapers. The work was awarded to M/s Shree Bhagwan Mittal on 23.29% above the estimated cost i.e. Rs.8,43,095/-, for the wide publicity of tender an amount of Rs. 6080/- was spent on advertisement but the work was foreclosed due to non availability of hindrance free site which resulted into the wasteful expenditure of Rs.6080/- spent on advertisement.

Again, the tender was recalled vide Agreement No.90/2008-09 (stated above) and scrutiny of file of above mentioned work revealed the following irregularities:-

1. Non-withholding of amount for non achievement of physical targets:

It has been found that at the time of issuing NIT, a condition under clause 2 stipulates that "In case, the Contractor does not achieve a particular milestone mentioned in Schedule F in terms of Clause 5, the amount shown against that milestone shall be withheld, to be adjusted against the compensation levied at the final grant of Extension of Time. Stipulated time as a mile stone under Clause 5 in Schedule 'F' of the Terms and Conditions was incorporated as under:

C48
C-45 (31)

Sl. No.	Financial progress	Time allowed (from date of start)	Amount to be withheld in case of non achievement of mile stone.
1	1/8 th of whole work	1/4 th of whole work	1%
2	3/8 th of whole work	1/2 of whole work	1%
3	3/4 th of whole work	3/4 th of whole work	1%
4	Full	Full	1%

As per penalty clause in the event of not achieving the necessary progress as assessed from the running payments, 1% of the tendered value of the work will be withheld for failure of each milestone. The work has not been completed till date and no amount was withheld for non achieving the milestones from the Contractor' Bill.

2. Non grant of Extension of Time:

No register for site, hindrance had been produced before the audit party as such audit has faced difficulty to find out the factual position of delay in this work. The audit had also not been explained as to whether the contractor had applied for the Extension of Time (EOT) as per Section 28.2 of CPWD Manual, 2007 and the competent authority had accorded such EOT to the contractor or any show cause notice had been issued to the contractor to this effect because this work has already been delayed about 562 days (18 months). Further, in order to keep contract alive after stipulated date of completion it is necessary for the competent authority to give provisional time extension before stipulated date of completion.

3. Non levy of penalty for slow progress of work:

According to Clause 4 of Additional Conditions of Tender Documents, "Before start of the work, the contractor shall submit the programme of execution of work and get it approved from the Engineer in Charge and strictly adhere to the same for timely completion of the work." Clause 12 of the said document also states that for completing the work in time, the contractor might be required to work in two or more shift including night shifts and no claims whatsoever shall be entertained on this account.

Clause 2 further stipulates that "if the contractor fails to maintain the required progress in terms of clause 5 or to complete the work and clear the site on or before the contract or extended date of completion without prejudice to any other right or remedy available under the law to the Govt. account of such breach pay as agreed compensation for delay of work @ 1.5% per month of delay to be computed on per day basis".

Further, scrutiny of the file revealed that no such penalty was imposed upon the Contractor according to Clause 2 as stated above.

Therefore, reasons for slow progress of work and non levy of penalty may be stated to audit.

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4. **Non-renewal of Performance Guarantee:**

It would be worthwhile to mention here that the Performance Guarantee amounting to Rs.34,430/- submitted by the Contractor, in the form of FDR (No.0863427) dated 28.01.09 with the date of maturity on 28.07.09, has been expired now. The FDR expired on 28.07.09 was required to be revalidated till the finalization of bill or till the security was required to be held as per provisions of the relevant clause of the agreement. It requires clarification.

Reasons for aforementioned lapses may be elucidated to audit.

Paras 14
Para 15

Irregular payments to contractor towards extra items without approval of competent authority.
(Audit Memo. No.10 dated 19.11.10)

Test check of vouchers for the audit period 2008-09 and 2009-10 revealed that amount of Rs.6,43,193/- was paid towards extra/deviated items to the contractor vide V No.99/25.10.08 in the work of "A/R and M/O to various N R Buildings (Election Office), CPO, Old Court & NCC Office Building under IP University, Kashmere Gate, Delhi (Agreement No.41/EE/PWD M-323/2007-08). In this work, final payment of Rs.11,50,304/- was passed which includes the payment towards extra items.

Scrutiny of the voucher revealed that huge deviation and extra item have been used through three different statements as per the details given below:-

Deviations			Extra Items		
Statement No.	Amount (Rs.)	Sanctioned with the power of	Statement No.	Amount (Rs.)	Sanctioned with the power of
I	49,980	AE	I	29,314	AE
II	97,129	EE	II	1,59,470	EE
III	1,56,602	SE	III	1,50,698	SE
Total	3,03,711			3,39,482	

Except EIS No.1 none of the other two statements vis-à-vis EIS No.2 and No.3 amounting to Rs.1,59,470/- and 1,50,698/- respectively which was required to be sanctioned by the EE and SE was found attached with the final bill. Hence, it could not be verified as to whether the amount was got sanctioned by the EE and SE as well as the genuineness of the items claimed. Also, Deviation Statement No.III amounting to Rs.1,56,602/- attached with the final bill, which was required to be sanctioned with the power of SE was not found sanctioned by the SE. This aspect was completely ignored at the time of passing the final bill and an amount of Rs.156,602/- on account of deviation was paid to contractor.

Division in its reply has produced EIS No.II, which was found sanctioned by the EE. This statement was passed and paid for Rs.1,57,124/-. EIS No.III was not produced/ shown during the time to audit.

In addition to above, in the following instances too, scrutiny of the vouchers revealed that no approval of competent authority was obtained on the Extra/Deviation Item Statements and payments made to the Contractors without getting sanctioned the amount:-

V. No.	Agreement No.	Amount of Extra Items	Amount of Deviation	Not sanctioned by the authority
117/27.10.08	78/07-08	1,07,165	80,178	EE
123/24.03.09	48/08-09	29,470	49,799	AE
148/27.03.09	31/08-09	85,260	-	EE

Division in its reply, has, further submitted/produced the statements against V.No.123 and 148 and found that all these statements was approved by the competent authority, but the Statements against V.No.117 was not shown to the audit till the completion of audit.

Further, Para 23.1.2 of CPWD Works Manual 2007 provides that Deviations beyond the limit of $\pm 10\%$ of agreement quantities should not be made at site without the approval of TS authority. Once approval is obtained, the total deviations shall be sanctioned by officers as per delegation of powers. Para 23.2.3 further provides that no extra item should be executed or approved without the prior concurrence of its necessity by the authority who accorded the technical sanction.

It has been observed in all the above cited cases that no prior approval of Technical Sanction Authority was obtained before the execution of extra items and deviations beyond $\pm 10\%$ and final bill was passed and payment made to the contractors.

Reasons for above mentioned lapses may be stated to the audit.

Parent

Para 7

Wasteful expenditure of Rs.3,20,891/-.
(Audit Memo. No.09 dated 18.11.10)

The work "C/o temporary structure with tin shade for other Misc. work attached to existing shade & Renovation of existing shade GO's Mess at 11, Sham Nath Marg, Delhi" under agreement No. 68/EE/PWD M-323/2008-09 was awarded to M/s Aslam Builders at a tendered cost of Rs.6,12,116/- which was 17.50% above the estimated cost of Rs.5,20,950/-. The stipulated date of start and completion was 30.01.2009 & 28.02.2009 respectively.

Scrutiny of the relevant file revealed that 1st RA Bill amounting to Rs.3,13,814/- was passed and paid to the contractor vide V.No.61 dated 16.03.2009. However, scrutiny of the Site Order Book revealed that as per instructions issued vide Ex. Engineer's letter No. DB/A&ES/CBMD M-323/558 dated 17.03.09 the work was foreclosed due to cancellation of AA & ES by the Client Department i.e. Delhi Police; as indicated by entry exists in the Site Order Book.

Also, for the publicity of tender an amount of Rs. 7077/- was spent on its advertisement.

Division in its reply stated that the above work was to be executed in connection with the celebration of C.P. Delhi's at home function, which was to be attended by the VVIPs. Further, the letter dated 17.03.09 states that the "Temporary Structure with tin shade in GO's Mess is not required now. The existed structure has been renovated through minor work. Hence, the sanction issued vide letter dated 9.1.2009 in favour of PWD may be treated as cancelled."

Division as well as Client Department should have taken due care in calling the tenders after removing all such intrusions connected with this work. The whole work was resulted into the wasteful expenditure of Rs.3,20,891/- to the Government by providing undue benefit to the Contractor.

From the above, it is apparent that the Client Department had issued the AA and ES without making proper assessment of the work to be executed. If, the client Department had made proper assessment of the work before issuance of sanction or timely intimated the decision regarding cancellation of AA and ES, the expenditure of Rs.3,20,891/- could have been avoided which resulted into wasteful expenditure to the Government exchequer. It requires clarification.

Para-16

~~Para 16~~ **Undue favour to the contractor due to addition of extra items worth Rs.17,100/- (Audit Memo. No.5 dated 16.11.10)**

The work "A/R and M/O to NRB at Old Sectt. During 2008-09 (SH. : Providing Langoor Services) was awarded to M/s Shree Bhagwan Mittal at a tendered cost of Rs.1,25,460/- which was 30.30% below the estimated cost of Rs.1,80,000/-. The SDOS and SDOC of the contract was 27.01.09 to 26.01.10 respectively.

During the scrutiny of Running Account Bill of this work, it has been noticed that an amount of Rs.1,42,263/- was paid to the contractor out of which Rs.17,100/- was paid on extra item i.e. washing statues with detergent powder at Old Sectt. The work in NIT was for Providing Services of Langoor found no relevancy to the original requirement of the client department which allowed undue favour to the Contractor. Further, the Terms and Conditions do not state anything for providing of any items except providing services of Langoor.

Reasons for making the extra payment of Rs.17,100/- towards the extra items not relating to the work may be elucidated to the audit.

Para-17

~~Para 17~~ **Excess staff deputed against the Sanctioned Posts (Audit Memo. No.13 Dated 26.11.2010)**

Scrutiny of information of Vacancy Position furnished by the Division M-323 revealed that the following Filled up (Men-in-position) posts of Work Charged staff are more than the Sanctioned posts in the Division:-

S. No.	Name of the Post	Sanctioned Post	Men in Position	Excess
1.	Plumber	5	6	1
2.	Beldar	25	38	13

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From the above table, it is clear that one Plumber and 13 Beldar ^{are} drawing salary without sanctioned post in the Division. It is not clear as to how the salary of these staff is being drawn 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 Plumber and Beldar may also be stated to audit.

**Para 6 : Excess payment of Rs.434/- on account of rounding of increments.
(Audit Memo. No.08 dated 18.11.10)**

In accordance with the clarification issued by the Govt. of India, Ministry of Finance's Office Memorandum No. F.No.1/1/2008-IC, dated 29-01-2009, while calculating the increments under the revised pay rules, 2008, paise should be ignored, but any amount of a rupee or more should be rounded off to next multiple of 10. For example, if the amount of increment comes to Rs.660.90 paise, then the amount will be rounded off to Rs.660 and if the amount of increment comes out to Rs.661.70 paise, then the amount will be rounded off to Rs.670.

During the test check of pay fixation cases, it is found that the increments granted under CPC are not rounded off in accordance with the above referred Office Memorandum. This resulted to an excess payment of Rs.434/- up to November 2010. The amount of excess payment made in this regard may be recovered immediately from the concerned officials (names given below) and deposited into the government. Documentary proofs of the same be sent to the audit department.

S. No.	Name and Designation	Excess Payment (Rs.)
1.	Sh. Chaman Lal, Beldar	256
2.	Sh. Anand Prakash, Beldar	178
Total		434


Necessary correction in the above mentioned cases may be made by the Division in the Service Books of the concerned official.

**Para 7 : Non Production of record
(Audit Memo. No.1 Dated 09.11.2010)**

The following records has not been produced to the audit

1. Contractor Ledgers/Work Abstract Register.
2. Objection Book.
3. Register of Review of MB.
4. Property Register.

The same may be shown to the next audit for scrutiny.


(Krishnan Kutty)
I. A. O.
Party No. XV

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TEST AUDIT NOTE

TAN 7 : Physical verification of T&P, MAS Account and Dismantled Material Account.
(Audit Memo. No.11 Dated 23.11.2010)

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 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 shortages & damages can not be ruled out.

Necessary and immediate steps may be taken by the Division for conducting the physical verification for the above mentioned records, under intimation to audit.

TAN 2 8 : Payment of Water Charges on Average Basis.
(Audit Memo. No.07 dated 18.11.10)

Test Check of water charges bills for the month of March 2009 and 2010 pertaining to Division M-323 revealed that the Delhi Jal Board has been charging water consumption on average basis due to defective/stopped meter. A few instances of payment made by the Division on average basis are shown as under:-

CV No.	Dated	K No.	Bill Period	Amount (Rs.)
121	24.03.09	1087808132	01.02.09 to 31.03.09	14,32,793
122	24.03.09	1087808133	01.02.09 to 31.03.09	1,25,864
41	30.03.10	1087808133	09.02.10 to 08.03.10	2,70,635
43	30.03.10	1087808411	01.02.10 to 02.03.10	3,12,128

Audit party has not been informed since when the meter had been declared defective/stopped by the DJB, further what steps have been taken by the Head of the Office for the repair/replacement of the faulty meter to avoid the heavy payment on water bills, had also not been stated to the audit party.

Necessary immediate steps may be taken by the Head of the Office for the repair/replacement of the faulty meter to avoid heavy payments.

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TAN 3 : Public Works Deposit.
(Audit Memo. No.02 Dated 12.11.2010)

During the test audit of Civil Building Project Division M – 323 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	28,03,624	28,09,312
2. Part-III Deposit work	22,66,883	28,89,294
3. Part-V Misc. Deposit	66,33,793	70,14,968

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 4 : Unadjusted balance amounting to Rs. 78,62,595/- under "Cash Settlement Suspense Account"
(Audit Memo. No.03 Dated 15.11.2010)

During the course of scrutiny of Monthly Account pertaining to EE, Division M-323, PWD Department for the financial year 2009-2010, it has been noticed that a large amount of Rs.78,62,595/- is lying unadjusted in Cash Settlement Suspense Account.

The expenditure incurred on works executed by PWD for Central/State Government and amount booked under 8658- Cash Settlement Suspense Account is required to be cleared immediately, which is a serious lapse on the part of department.

The same may be adjusted on priority basis under intimation to audit.


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TAN 5 : Stamp Account Register.
(Audit Memo. No.12 Dated 25.11.2010)

During the course of test check of the Register of Postage and Stamps Account in r/o M-323 following shortcomings revealed: -

1. Page Count Certificate is not recorded at the first page of the register.
2. Entries have not been found signed by the DDO in each and every month during the audit period.
3. Closing balance of September 2009 is shown as Rs.321/- whereas it should be Rs.221/-. It requires clarification.

Necessary correction in the register be made out and compliance be shown to the audit party.


(Krishnan Kutty)
I. A. O.
Party No. XV

691 (23)
C-97

PART - II (Current Audit Report) 2010-16

Audit Memo No. 18
Dated- 29/11/2016

Para No. 1

Sub:- Recovery of Rs. 6,200/- on account of License Fee.

As per order No.4(1)/Misc./PWD&H/A-II/2004/2749-65 dated 10.03.2014 issued by PWD&H Department, GNCT of Delhi the subscription towards License Fee of General Pool Accommodation has been revised

As per PBR for the year upto 2010-11 to 2015-16, it has been observed that Residential Accommodation have been allotted to Employees of the Executive Engineer, Civil Building Maintenance Division, M-323, Vikas Bhawan-2, New Delhi short recovery of the License fee has been made in the following cases:

Pay Bill Register(2010-11 to 2015-16)

Name & Designation	Quarter No.	Period	Deducted (Rs.)	To be Deducted (Rs.)	Difference of amount X number of months (Rs.)	Total amount to be recovered (Rs.)
Sh. Bachan Singh, Plumber	Qtr. No. 668, Type-I, Multy Storey, Timarpur, Delhi	01/07/2013 to 30/04/2016	80	135	55X34	1870/-
Sh. Rajbir Singh, MTS	Qtr. No. 3, Type-I, PWD Staff Qtr. New Police Line, Kingsway Camp, Delhi-09	01/07/2013 to 30/04/2016	80	135	55X34	1870/-
Sh. Ramesh Kumar, Plumber	741, Type-I, Gulabi Bagh Delhi	01/07/2013 to 30/11/2016	115	135	20X41	820/-
Sh. Dasrath Shah, Mason	1380, Type-I, Gulabi Bagh, Delhi	01/07/2013 to 30/11/2016	115	135	20X41	820/-
Sh. Surendra Parsad, Beldar	02, PWD Staff Quarter, Timarpur, Delhi	01/07/2013 to 30/11/2016	115	135	20X41	820/-
Total						6,200/-

Short recovery of Rs. 6,200/- towards License Fees from concerned employees may be made after due verification of record and compliance be shown to audit.

(Signature)

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Paras

Para No. 2.

Ref. Audit Memo No. 12
Dated: - 28/11/2016

Sub:- Splitting the total deviations of the items.

As per CPWD Works Manual 2014, sub rule B(5) of Section 24.1.2 regarding Sanction of deviations for maintenance works including works of up-gradation, aesthetic, special repair, addition/alteration " Total deviation in quantity of an item shall be sanctioned by one authority only whosoever is competent to sanction total deviation of the items".

During the scrutiny of Agreement No.81/EE/CBMDM-323/2015-16 regarding EOR/up gradation work in Qtr. No. 5&14 of Delhi Govt. Officers flats at Upper Bela Road, Delhi which was awarded for Rs.5,72,206/- to M/s Mool Chand Contractor against the estimated cost of Rs.6,67,607/-(14.29% below the Estimated Cost) with 1st & final bill No.174 dated 30/03/2016 amounting to Rs.7,09,368/-, it was noticed that two deviation statements were prepared, one for Rs.56,600/- i.e. 9.89% of tender value passed by A.E. and other for Rs.84,567/- i.e. 14.78% of tender value passed by E.E. Thus overall deviation was Rs. 1, 41,167/- i.e. 24.67% of tender value and requires sanction of higher authorities but deviation was split violating the aforesaid section of CPWD Works Manual 2014.

Sanction of Rs. 1,41,167/- may be obtained from Engineer-in-chief.

Dupant

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Parer 15
Para No. 3

Ref. Audit Memo. No. 17
Dated: 29/11/2016

Sub:- Huge deviation in quantities of items of work.

Name of Work:- C/o Toilet Block with all necessary fixtures in Sarvodaya Vidyalaya, Lancer Road, New Delhi

Agreement No.- 92/EE/CBMD M-323/2015-16

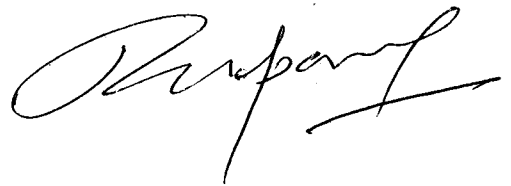
Estimated Cost - Rs. 6,06,602/- Tendered Cost- Rs. 4,73,817/-

Stipulated date of Start- 16/01/2016 Stipulated date of Completion – 15/03/2016

During the scrutiny of above said agreement with 1st & Final Bill, it was noticed that there was huge deviation in schedule of quantity in 46 items out of 64 items as per agreement and as per actual which comes to 30.30% and requires the sanction of S.E. but no deviation statement was found in 1st and Final Bill violating the sub rule B(4) of Section 24.1.2 of CPWD Manual 2014 i.e. "In case of deviation occurring in the quantity of any items already sanctioned, then revised sanction should be taken from the Competent Authority". As per 1st and final Bill deviated items amounting to Rs.1,43,595/- needs the approval of competent authority i.e. SE for which prior approval has not been taken. Details are given below:-

Amount paid for schedule of quantity as per 1st & final bill	Amount to be paid for schedule of quantity as per agreement	Deviated amount	Percentage of deviation
Rs .6,17,412/	Rs. 4,73,817/-	Rs.1,43,595/-	30.30%

Sanction of Rs. 1,43,595/- may be obtained from Competent Authority.



C-38 34
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Page 20
Para NO. 4

Ref. Audit Memo No. 2
Dated: 22/11/2016

Sub: Non-Verification of remittance in respect of O/o, Executive Engineer, PWD, Civil Building Maintenance Division, M-323, Vikas Bhawan-2, New Delhi

Pay & Accounts Office-12 was requested to verify remittance vide letter No. dated 22/11/2016 . Till date verification of remittance from PAO-12 has not been verified. Details are given as under:-

Sr. No.	Date	Amount (in Rs.)
1	21/04/2010	7500/-
2	24/05/2010	2600/-
3	11/06/2010	28600/-
4	29/06/2010	12085/-
5	16/07/2010	8500/-
6	22/07/2010	3000000/-
7	14/08/2010	7200/-
8	27/08/2010	1500/-
9	13/09/2010	1000000/-
10	29/09/2010	14000/-
11	12/10/2010	8650/-
12	12/11/2010	37100/-
13	20/12/2010	72798/-
14	15/01/2011	16000/-
15	31/01/2011	13500/-
16	03/02/2011	1601243/-
17	04/03/2011	128000/-
18	19/03/2011	3066/-
19	08/04/2011	10000/-
20	13/04/2011	20000000/-
21	23/05/2011	3000/-
22	07/06/2011	7500/-
23	01/08/2011	277230/-
24	20/10/2011	10000/-

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(19)

25	21/12/2011	1499147/-
26	03/03/2012	892481/-
27	29/03/2012	15000/-
28	11/10/2012	17810/-
29	29/03/2013	99477/-
30	26/07/2013	23569/-
31	05/12/2013	85165/-
32	15/02/2014	60000/-
33	22/07/2014	24300/-
34	25/09/2014	25600/-
35	22/12/2014	21000/-
36	17/03/2015	4924/-
37	14/12/2015	2024000/-
38	17/02/2016	371800/-

Department may get verified the challan from PAO-12 and compliance may be shown to audit.



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Para 21
Para No. 5

Ref. Audit No. 1(b), 14 & 19
Dated:- 21/11/2016, 29/11/2016 & 01/12/2016

Sub :- Non Production of Records.

- 1. Stock Register (Consumable/Non Consumable) ✓
- 2. Property Register ✓
- 3. Contractor Ledger/Work Abstract Register ✓
- 4. Register of Review of MB ✓
- 5. Log Book Vehicle No. DL-IC- D 4176 ✓
- 6. Record for hiring of vehicle ✓
- 7. Liveries Account ✓ settled
- 8. MB Receipt & Issued Register ✓ settled
- 9. Contractor Bill Register ✓
- 10. Dismantle Accounts ✓
- 11. Drawing Register ✓
- 12. Standard Measurements & Level Books along with Receipt & Issued Register ✓
- 13. Spouse Information ✓
- 14. LTC and Children Education Allowance Register ✓

[Signature]
Jasbir Singh, IAS
Audit Party No-19

28/11/16
(17)

TEST AUDIT NOTE

TAN No. 1

Ref. Audit Memo. No. 03

Dated: 22/11/2016

Sub:- Un-realistic Estimates.

During the test check of records of PWD, Civil Building Maintenance Division, M-323, Vikas Bhawan-2, New Delhi for the period 2010-11 to 2015-16, it has been noticed that there are huge variations between the estimates and the tendered amount. A few instances are as under:-

Sr. No.	Year	Name of work	Estimated Amount(in Rs.)	Tendered Amount (in Rs.)	Variation % age
1	22/ 2013-14	A/R & M/o to the DA Flats under Sub Division M-3232 at Timarpur Complex Delhi	11,78,436/-	3,40,568/-	71.10% below the estimate cost
2	26/ 2013-14	A/R & M/o to building occupied by IGT at Kashmere Gate, Delhi	12,54,762/-	3,82,577/-	69.51% below the estimate cost
3	106/ 2013-14	A/R & M/o Sarvodaya Kanya Vidhayala, Kedar Building, Delhi	11,16,231/-	5,24,623/-	53% below the estimate cost
4	108/ 2013-14	A/R & M/o Rajiya Pratibha Vidyalaya, Raj Niwas Marg, Delhi Internal & External finishing & other misc. work	14,89,594/-	7,00,258/-	52.99% below the estimate cost
5	03/ 2014-15	A/R & M/o Govt. Sarvodaya Vidhalaya Roop Nagar School No. 1, Delhi	16,18,306/-	6,96,038/-	56.99% below the estimate cost
6	05/ 2014-15	EOR to office of the Chief Electoral Office, Kashmere Gate, Delhi	12,54,477/-	6,08,296/-	51.51% below the estimate cost



7	17/ 2014-15	EOR to Nicolson Road GGSSS Mori Gate, Delhi	8,38,409/-	4,15,012/-	50.50% below the estimate cost
8	20/ 2014-15	Repair & Renovation of Planning Branch, Old Patrachar Timarpur Delhi	40,72,141/-	19,55,035/-	51.99% below the estimate cost,
9	23/ 2014-15	EOR to Nicolson Road GGSSS Mori Gate, Delhi (renovation of Toilet & Sewer lines etc.	29,67,613/-	14,27,422/-	51.90% below the estimate cost
10	26/ 2014-15	A/R & M/O to Shushruta Trauma Centre	9,28,520/-	3,11,750/-	66.43% below the estimate cost
11	30/ 2014-15	A/R & M/o to various MR Building (election office, CPO, Old Court & NCC office Building at Kashmere Gate, Delhi	4,98,490/-	1,47,123/-	70.51% below the estimate cost
12	39/ 2014-15	ERO to Gokhle Marg, SBV Mori Gate, Delhi	1,52,745/-	5,73,952/-	50.21% below the estimate cost
13	40/ 2014-15	A/R & M/o to GBSSS Roop Nagar, (1,2,3,4) School, Delhi	12,79,846/-	3,66,548/-	71.36% below the estimate cost
14	48/ 2014-15	Renovation of juvenile jail, majnu ka tila, Magzine Road, Delhi	26,11,434/-	12,27,635/-	66.75% below the estimate cost
15	49/ 2014-15	A/R & M/o to DA flats, community centre, dispensary etc. Timarpur Complex, delhi	6,65,135/-	1,86,304/-	71.99% below the estimate cost
16	50/ 2014-15	EOR to SBV, Timarpur, Delhi	45,39,247/-	20,16,787/-	55.57% below the estimate cost
17	54/ 2014-15	A/R & M/o Officer Flats Probyn Road Delhi	6,90,885/-	2,19,978/-	68.16% below the estimate cost

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18.	55/ 2014-15	AR & MO to SBV, Lancer Road, SKV/SBV, Nehru Vihar, Magazine Road SKV/SBV Timarpur,	16,90,985/-	4,54,537/-	73.12% below the estimate cost
19	60/ 2014-15	A/R & M/o to IGDTUW at Kashmere Gate	21,94,581/-	6,80,540/-	68.99% below the estimate cost
20	63/ 2014-15	EOR to GSKV Timarpur, Delhi	29,25,585/-	14,02,818/-	52.05% below the estimate cost
21	64/ 2014-15	EOR to GSKV Malka Ganj, Delhi	28,14,114/-	13,74,685/-	51.15% below the estimate cost
22	65/ 2014-15	A/R & M/o to GPO Building Vikas Bhawan-2, Delhi	8,83,975/-	3,79,225/-	57.10% below the estimate cost
23	69/ 2014-15	A/R & M/o to SKV Malka Ganj, Delhi	6,72,568/-	1,93,363/-	71.25% below the estimate cost
24	75/ 2014-15	A/R & M/o to GBSS Roop Nagar 1,2,3,4 School, Delhi	12,79,846/-	5,17,186/-	59.99% below the estimate cost
25	32/ 2015-16	A/R & M/o to various residential Building at Rajpur Road, Delhi	9,77,538/-	4,87,303/-	50.15% below the estimate cost
26	37/ 2015-16	A/R & M/o to various residential Building at Rajpur Road, Delhi	14,37,394/-	6,03,705/-	58% below the estimate cost
27	42/ 2015-16	A/R & M/o to various Non-Residential Building Election Office CPO, Old Court & NCC Office Building at Kashmere Gate, Delhi	10,32,303/-	4,93,557/-	52.19% below the estimate cost
28	69/ 2015-16	A/R & M/o to DA Flats C & D Type at Timarpur Complex Delhi	6,98,359/-	3,67,616/-	47.60% below the estimate cost
29	74/ 2015-16	A/R & M/o to Sarvodaya Vidhalaya, Nehru Vihar/SKV Timarpur, Delhi	12,88,595/-	6,15,819/-	52.62% below the estimate cost

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30	78/ 2015-16	A/R & M/o to AUD Kashmere Gate, Delhi	7,25,159/-	3,19,142/-	55.99% below the estimate cost
31	106/ 2015-16	A/R & M/o to various School Building under Sub Division -3231, Rajpur Road, Delhi	29,97,759/-	14,73,099/-	50.86% below the estimate cost
32	107/ 2015-16	A/R & M/o to various Non- Residential Building at Sewa Kutir, Kingsway Camp, Delhi	14,44,631/-	6,64,878/-	53.99% belc w the estimate cost

The estimates of works are prepared by the Technically experts Engineers on the basis of prevalent D.S.R and depending upon the prevailing Market rates, but still it has been observed that tenders have been received & accepted quoting the rates much higher or below the estimated cost. Moreover today the rates of every commodity are rising spirally yet the tenders have been accepted much below the estimated rates.

Such type of unreasonable variations can be attributed to either wrong assessment of the quantity of items or sketchy estimates prepared in an unprofessional manner.

The above details of work awarded above/below the estimated cost shows that estimates were prepared casually & no proper attention was given to made estimates more realistic basis.

Remedial steps may be taken so that such instances may not happened in future



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~~TAN No. 2~~

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Ref. Audit Memo No. 09
Dated 24/11/2016

Sub:- Injudicious deviations between awarded amount and Actual Expenditure incurred on construction of work.

During the test check of accounts of Executive Engineer, PWD, Civil Building Maintenance Division, M-323, Vikas Bhawan-2, New Delhi for the period 2010-11 to 2015-16, it has been noticed that there are injudicious deviations ranging 24% to 88% between awarded amount and Actual Expenditure incurred on construction of work. The details of some of the instances are given below:-

Sr. No.	Agreement No.	Name of work	Awarded amount/ Name of Contractor	Actual cost	Difference	Variation
1.	27/EE/ PWD/M- 323/ 2010-11	EOR to Committee Hall of Hon'ble Chief Minister at Old Sect. Delhi	4,35,782/-	8,21,790/-	3,86,007/-	88.57%
2.	47/EE/ PWD/M- 323/ 2010-11	C/o Additional 06 Nos. SPS Double Storey room for Sadan Sr. Sec. School at Sewa Kutir, K.Camp, Delhi	31,09,389/-	57,48,578/-	26,39,189/-	84.87%
3.	53/EE/ PWD/M- 323/ 2010-11	C/o Cement Concrete Road /Passage for separate entry of Public to J.J. B-III near OHB-2, Sewa Kutir, K.Camp, Delhi	13,60,884/-	21,56,710/-	7,95,823/-	58.47%
4.	45/EE/ PWD/M- 323/ 2011-12	C/o Boundary Wall at R.I. Centre Delhi	14,04,443/-	21,76,038/-	7,71,595/-	54.94%
5.	46/EE/ PWD/M- 323/ 2011-12	EOR to Police Colony at Civil Lines, Delhi	15,66,092/-	24,58,555/-	8,92,463/-	56.98%
6.	46/EE/ PWD/M- 323/ 2012-13	A/R & M/O to various School Building under Sub Division (M-3231) Delhi	2,74,317/-	5,04,531/-	2,30,214/-	83.92%

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7.	51/EE/ PWD/M- 323/ 2012-13	Renovation of rooms, toilets, boundary wall etc. at Sindhi Academy at CPO Building Kashmere Gate, Delhi	68,05,692/-	1,03,55,840/-	35,47,148/-	52.12%
8.	26/EE/ PWD/M- 323/ 2013-14	A/R & M/o to building occupied by IGIT at Kashmere Gate, Delhi	3,82,577/-	4,78,087/-	95,510/-	24.96%
9.	14/EE/ PWD/M- 323/ 2014-15	A/R & M/o to Various School buildings under Sub Division, (M-3231), Delhi	4,04,778/-	5,06,134/-	1,01,356/-	25.03%
10	23/EE/ PWD/M- 323/ 2014-15	EOR to Nicholson Road, GGSSS Mori Gate, Delhi	14,27,422/-	17,83,204/-	3,55,782/-	24.92%
11	32/EE/ PWD/M- 323/ 2014-15	EOR to Novelty Fire Station at SP Marg, Delhi	14,83,755/-	18,54,314/-	3,70,559/-	24.97%
12	34/EE/ PWD/M- 323/ 2014-15	Renovation of Gerits & Ladies Toilet at School No.1, Roop Nagar Delhi	11,98,348/-	14,95,695/-	3,70,559/-	24.97%
13	80/EE/ PWD/M- 323/ 2014-15	Renovation/upgradation of C-2/4, Flats at Raj Niwas Marg, Delhi	8,38,034/-	10,45,373/-	2,07,339/-	24.74%
14	6/EE/ PWD/M- 323/ 2015-16	C/o Toilet in Rajkiya Sarvodaya Kanya Vidhalaya at Rana Pratap Bagh & Malka Ganj, Delhi	14,88,986/-	23,81,954/-	8,92,968/-	59.97%
15	34/EE/ PWD/M- 323/ 2015-16	Providing & Laying interlocking Tiles & Other misc. work in Ground floor SBBM, Govt. Sarvodaya Vidyalaya at Shankaracharya Marg, Delhi	13,58,407/-	19,55,442/-	5,97,035/-	43.95%

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16	65/EE/ PWD/M- 323/ 2015-16	EOR to IGDTU at Kashmere Gate, Delhi	13,00,554/-	19,48,875/-	6,48,321/-	49.85%
17	92/EE/ PWD/M- 323/ 2015-16	C/o Toilet Block in SKV Lancer Road, Delhi	4,73,817/-	6,88,767/-	2,14,950/-	45.36%
18	96/EE/ PWD/M- 323/ 2015-16	A/R & M/o to Minister Bungalow at Raj Niwas Marg, Delhi	4,33,944/-	5,41,755/-	1,07,811/-	24.84%
19	97/EE/ PWD/M- 323/ 2015-16	EOR to C.V. Raman ITI at Dheerpur Delhi	13,19,342/-	16,49,143/-	3,29,801/-	24.99%
20	106/EE/ PWD/M- 323/ 2015-16	A/R & M/o to Various School buildings, at Rajpur Road, Delhi	14,73,099/-	18,40,838/-	3,67,739/-	24.96%

The engineer who estimate the costs of works as per the scope of work are technically sound and experts in their field and ascertain the cost approximately to the actual cost of works. But the above cases, it clearly shows that proper cognizance was not applied at the time of estimation of cost of work resultantly there are huge deviations/extra work. The award cost was much lesser than the A/A & E/S but actual comes to permissible limit of A/A & E/S plus 10% in most of the cases.



TAN No. 3

Ref. Audit Memo. No. 04
Dated: 23/11/2016

Sub:-Outstanding balance under deposits.

During the test audit of monthly accounts of Executive Engineer, PWD, Civil Building Maintenance Division, M-323, Vikas Bhawan-2, New Delhi for the month of March, 2016, it has been observed that a heavy outstanding unclaimed/unadjusted balance is still lying in 8443 Part-II, III, V. As per details given below:-

FORM 79

MARCH 2016

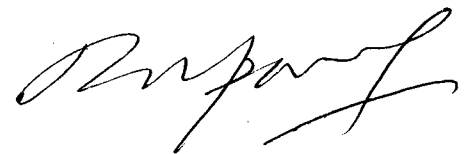
Classes of Details	Opening Balance	Crediting during month	Total	Debits during the month	Closing Balance
Civil Deposit Security Deposit(Part II)	1,11,72,231/-	21,40,426/-	1,33,12,657/-	11,58,560/-	1,21,54,097/-
Civil Deposits Public Works Deposit Part-III	1,40,43,546/-	60,91,691/-	2,01,35,237/-	73,00,271/-	1,28,34,966/-
Civil deposits other Deposits Part-V	98,42,784/-	43,12,799/-	1,41,55,583/-	9,55,217/-	1,32,00,366/-
Total	3,50,58,561/-	1,25,44,916/-	4,76,03,477/-	94,14,048/-	3,81,89,429/-

As per provisions of Para 21.6 of CPWD work manual, the Divisional Accountant should review monthly all deposits under Part-II & refund the security deposits, where due, without waiting for any application from the contractor. Heavy accumulation of Rs. 1,21,54,097/- under deposit part-II indicates that deposit register was not reviewed at divisional level from time to time. The register should now be reviewed & all deposits more than 3 years old where refund is not due should be credited to Govt. account.

Accumulation of Rs. 1,28,34,966/- 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 else where.

Deposit under Part-V amounting to Rs. 1,32,00,366/- has accumulated due to withheld amount from contractors bills on non sanction of EOT cases, testing defects, pending works etc. massive accumulation is the indication of the fact that works for which these amounts were withheld had not been completed satisfactorily.

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



TAN No. 4

Ref. Audit Memo. No. 05
Dated: 23/11/2016

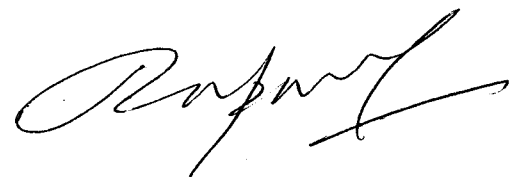
Sub:- Time Barred Cheque.

As per the (Receipt & Payments Rule 47 (2) a cheque remaining unpaid for any cause three months after the date of its issue and not surrendered for renewal should be cancelled in the manner indicated under the rules after obtaining the non-payment certificate from the bank.

It reveals from the Form-51 for the period 2010-11 to 2015-16, the following cheques were issued and time barred but same were not cancelled as per provisions under Receipt & Payment rules.

Sr. No.	Particular of cheque	Date of issue	Amount (Rs.)
1.	194781	03/07/2008	238/-
2.	198304	21/07/2007	1831/-
3.	203007	22/09/2007	3146/-
4.	217480	29/03/2008	13/-
5.	217600	13/06/2008	4848/-
6.	238231	28/06/2008	1223900/-
7.	238258	19/09/2008	41828/-
8.	933229	16/12/2009	11620/-
9.	933396	12/05/2010	500/-
10.	934054	29/09/2012	20624/-
11.	496945	17/10/2014	1979216/-
	Total		32,87,764/-

The department is requested to take necessary action as per Rule 47 of Receipt & Payment Rule for cancellation of the above time barred cheque and then write back the amount in their accounts



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TAN No. 5

Ref. Audit Memo. No. 10
Dated: 24/11/2016

Sub:- Non Completion of work.

As per section 29.1 of CPWD Works Manual stipulates that the work as entered in the contract shall be strictly observed by the contractor & work should be proceeded with all due diligence on the part of the contractor though out 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. It, therefore, follows that if the extension of time granted by the Executive Engineer & such extension of time is accepted by the contractors either expressly or implied by his action before & subsequent to the date of completion, the extension of time granted by the Executive Engineer is valid. It is, therefore, Engineer grants extension of time provisionally even when the contractor does not apply for extension of time in order to keep the contract alive. Test check of records revealed that the following works were not completed till date although their stipulated period of completion is over. A few instances are as under:-

Sr. No.	Agreement No./NIT No.	Name of work	Tendered amount	Stipulated date of start of work	Stipulated date of completion of work
1.	75/EE/CBMD M-323/2014-15	C/o Boundary wall around of Plot No. 29-B at Press Road, Old Secretariat, Delhi	350705/-	08/12/2015	07/03/2016
2.	20/EE/CBMD M-432/2014-15	Renovation of L.A. Branch EP Cell & Addl. Secretary Room etc. Land & Building Deptt. Vikas Bhawan, Delhi	--	30/08/2014	29/10/2014
3.	12/EE/CBMD M-323/2015-16	Renovation of the O/o Principal Secretary (SC/ST/OBC/Minorities), Vikas Bhawan, New Delhi	8524309/-	21/08/2015	20/12/2015



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4.	99/EE/CBMD M-323/2015- 16	Repair of boundary wall, replacement of damaged board paneling in DC-II Room & replacement of damaged flooring in toilet 5 Sham Nath Marg, Delhi	350705/-	08/12/2015	07/03/2016
5.	64/EE/CBMD M-323/2014- 15	EOR to GSKV Malka Ganj, Delhi (SH. Renovation of Toilet Block and misc. works at Auditorium	1374695/-	24/01/2015	23/04/2015
6.	62/EE/CBMD M-323/2015- 16	Upgradation/Renovation of Two rooms of CEP Cell at Old Patrachar, Timarpur, Delhi	1128406/-	18/10/2015	17/12/2015
7	73/EE/CBMD M-323/2015- 16	Repair & reconstruction of Boundary wall of Govt. Sarvodaya Vidhalaya Lancer Road	1349429/-	04/12/2015	03/02/2016
8	85/EE/CBMD M-323/2015- 16	Renovation of Toilet Block at Govt. Sarvodaya Vidyalaya, Lancer Road Delhi	1261449/-	01/01/2016	25/03/2016
9.	88/EE/CBMD M-323/2015- 16	Up-gradation/Renovation of Three rooms of Welfare Branch at Old Patrachar, Timarpur, Delhi	271580/-	10/01/2016	25/01/2016
10	92/EE/CBMD M-323/2015- 16	C/o Toilet Block with all necessary fixtures in Sarodaya Vidyalaya Lancer Road, Delhi	473817	16/01/2016	15/03/2016

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11.	94/EE/CBMD M-323/2015- 16	Repair/Alteration works at Ludlow castle sports complex, Sham Nath Marg, Delhi	839408/-	16/01/2016	15/02/2016
12	44/EE/CBMD M-323/2015- 16	EOR and Upgradation works at flat No. 47/15 and servant quarter, Delhi Govt. Officers flats, Rajpur Road Delhi	1024156/-	21/09/2015	20/10/2015
13.	22/EE/CBMD M-432/2015- 16	Improvement of Social Welfare Office Delhi Gate(SH. Providing the barear free facilities to the disabled persons as per section 46 of act 1995	--	28/12/2015	27/03/2016
14.	20/EE/CBMD M 432/2014- 15	Renovation of LA Brach EP Cell & Addl. Secretary Room etc L & B Deptt., Delhi	--	30/08/2014	29/10/2014
15.	22/EE/CBMD M-432/2015- 16	Improvement of Social Welfare Office Delhi Gate(SH. Providing the barear free facilities to the disabled persons as per section 46 of act 1995	915157/-/-	28/12/2015	27/03/2016

The Executive Engineer is advise to timely complete the work in future



TAN No. 6

Ref. Audit Memo No. 06

Dated: - 23/11/2016

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Subject: - Short Coming in maintenance of P.B.R.

During the test check of P.B.R. of the audit period 2010-11 to 2015-16 the following irregularities were noticed:-

1. Page counting certificate has not been given by the DDO on First Page of the PBR.
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 not found filled completely in the P.B.R. Apart from the name, date of joining GPF/CPF No. the other details like Pay Band, Grade Pay, Address, Date of Birth, Date of joining, Date of Retirement were not recorded in the PBR which is incorrect.
3. Yearly totals of Pay and Allowances worked out :- At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBR it was noticed that same were not done. Horizontal and vertical totals should be worked out and shown to audit.
4. PBR is required to filled up properly month wise and checked by DDO which has been not done.
5. GFR-18 has not been filled up which may be completed and shown to audit.

Irregularities may be rectified & shown to the audit.



TAN No. 7(A)

Ref. Audit Memo. No. 13

Dated: 29/11/2016

Subject: - Short coming in maintenance of Service Books.

During the test check of Service books maintained by the PWD, Civil Building Maintenance Division, M-323, Vikas Bhawan-2, New Delhi the following short coming have been noticed:-

1. Service Book to be shown to the official every year as per SR 202 : Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been verified. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. showing the service book to the official and obtaining his signature therein has been complied with in respect of the previous financial year in all cases.

It is observed that most of the service books were not shown to the officer/official.

2. Latest Photo/photo are not attested by the Head of Office/Competent authority in most of the Service Books of Work Charged Staff. Few examples are as under:-

Sr. No.	Name & Designation
1.	Sh. Nirsan Thakur, Beldar
2.	Sh. Vir Singh, Beldar
3.	Sh. Satbir Singh, Beldar
4.	Sh. Mohar Singh, Mason
5.	Sh. Vijay Singh, Beldar
6.	Sh. Bachan Singh, Plumber
7.	Sh. Shiv Shakar, Beldar
8.	Sh. Nathu, Mason
9.	Sh. Shri Pal, Carpenter
10.	Sh. Kishan Parsad, MLD

Similar cases may also be checked and necessary entries may be got done and compliance be shown to the audit.

3. Re attestation of first page of service book none of the official on completion of five years of service has not been done by the Head of Office. The same may be done immediately and shown to audit.



TAN No 7(B) ¹⁸

Ref. Audit Memo. No. 15
Dated: 29/11/2016

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Subject: - 18 Years Service Verification

As per rule 32(1) of CCS Pension Rules, the office is required to get the service verified from P.A.O. in respect of the official who have rendered 18 Years of Service or are to be retired with in the 5 years. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned in the prescribe Performa. On review of the records in this regard it was noticed that this has not been done in the case of the following employees:-

S.No	Employee Name	Designation	DOB	DOA	DOR
1.	Sh. Nirsan Thakur	Beldar	11/01/1964	16/12/1992	31/01/2024
2.	Sh. Vir Singh	Beldar	15/06/1965	20/01/1993	20/06/2025
3.	Sh. Jatbir Singh	Beldar	01/12/1963	04/03/1993	30/11/2023
4.	Sh. Mohar Singh	Mason	15/07/1963	17/11/1992	31/07/2023
5.	Sh. Vijay Singh	Beldar	07/11/1961	12/02/1993	30/11/2021
6.	Sh. Bachan Singh	Plumber	03/05/957	12/05/1982	31/05/2017
7.	Sh. Shiv Shakar	Beldar	28/05/1960	26/05/1993	31/05/2020
8.	Sh. Nathu	Mason	05/10/1957	30/07/1987	31/10/2017
9.	Sh. Shri Pal	Carpenter	01/02/1961	08/09/1986	31/01/2021
10.	Sh. Kishan Parsad	MLD	24/07/1962	03/01/1995	31/07/2022

Similar cases may also be checked and the verification of qualifying services may be got done from P.A.O. and compliance be shown to the audit.



TAN No. 19
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Ref. Audit Memo. No. 16
Dated: 29/11/2016

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C-16

Subject : Review of Measurement books.

In accordance to sanction 7.13 (1) of CPWD manual...the measurement books are required to be reviewed by the Divisional Accountant under the supervision of Executive Engineer. The Assistant Engineers are required to submit the measurement books in use in the sub-divisions to the Division 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 reviews is conducted regularly and positively every year. More – over, section 7.13(2) of CPWD manual also states that.....the review by the Divisional Accountant shall be in the following respect.

1. To compare the books in use with part 1 of the registers of measurement books maintained in CPWA form 92, and to note necessary correction in the register.
2. To see that no original sheet is torn out of a measurement book nor any entry erased or disfigured and that the correction made therein are initial,
3. To see that pencil entries are not inked over,
4. To test check the accuracy of calculations ,and to ensure that the instructions regarding writing of measurement books, recording of measurement, and their test check are being followed properly

Section 7.13 (3), 7.13(4) and 7.13 (5) also requires that –on receipt of the measurement books in the Divisional office, the Executive Engineer should indicate in column 2 of the ' Review notes ' in each measurement book as referred to in para 7.13(5) below as to which of the calculations are to be test checked by the Divisional Accountant. The extent of this check will be determined by the Executive Engineer having regard to the result of the last purview, and should cover complete set of measurement. Payments based on the entries reviewed should be traced into various accounts and verified. Similarly, supplies of issue of material should be traced into the various accounts, contractor ledger etc. and verified. Communication of discrepancies i.e. the defects, discrepancies, etc noticed should be communicated to the Assistant Engineer concerned and summarized in the following form in the measurement book that has been test audited:-

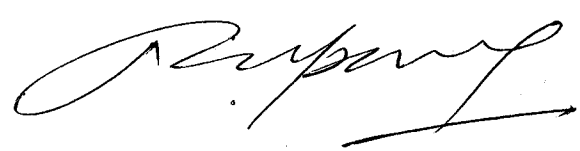


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Pages reviewed Generally	Calculation selected by the Divisional officers for recheck		Defects and discrepancies noticed	Dated initials	
	Pages	Dated Initials		Divisional Accountants	Divisional officer
1	2	3	4	5	6

Apart from the above – the measurement book completed and returned for record during the year should also be similarly examined prior to their final record in the Divisional office at the earliest in accordance to section 7.13 (6) of CPWD manual.

Department is advised to follow the provision as let down in CPWD manual 2014..



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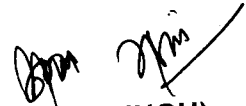
Current Audit Report

During the course of current audit, 17 observation Memos were issued to Office of Executive Engineer, PWD Division No. M-323, Vikas Bhawan-II, Delhi for the period 2016-17 to 2018-2019. One Memo settled. Remaining audit Memos have been converted into 07 Audit Paras and 08 TANs.

Details of Current Recovery :

S. No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
1	02	27272	0	27272 ✓	Para-03
3	12	63789	0	63789 ✓	Para-01
4	15	15974	0	15974 ✓	Para-04
	Total	107035	0	107035 ✓	

Internal audit report has been prepared on the basis of information furnished and made available by the Office of Executive Engineer, PWD Division No. M-323, Vikas Bhawan-II, Delhi for the period 2016-17 to 2018-2019. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.


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

PART-II

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

PARA-01

A. Forfeit of Performance Guarantee –Recovery of Rs. 63789/-. (Audit Memo No. 12 Dated: 22.07.2019)

Test check of the records revealed that following work were awarded to the contractors but as per available records on the file the contractor has not completed the work on site. Detail of some of the cases is as under:

Agreement No.	Name of work	Name of Contractor	Stipulated date of Start	Stipulated date of Completion	P.G. to be forfeited
12/EE/CBMD M-323/2017-18	EOR to renovation of Control room, radio workshop, server room & battery charging room at DCP office, Darya Ganj, Delhi.	Sh. Krishan Kumar	12.06.2017	11.08.2017	27994
13/EE/CBMD M-323/2017-18	EOR to repair/renovation of building of Central Range, Old Kotwali, Darya Ganj, Delhi.	Sh. Krishan Kumar	12.06.2017	11.07.2017	18435
111/EE/CBMD M-323/2016-17	Replacement of damage sewer line, old building of P.S. Kotwali, Daryaganj.	Sh. Anshul Singh	11.12.2016	10.01.2017	17360
Total					63789/-

The above contractors did not complete the work till now. The Division has issued the show cause notices on 08.05.2018 under Clause 3 of the Agreement that why an action under sub-clause 3(a) & 3(b) of the Agreement will not be taken against you on account of breach of contract on the part of the contractor within 07 days but contractor neither given any reply of the show cause nor complete the work.

As the site has been abandoned by the contractor for the last approx. 24-30 months, the division is giving undue favour to the contractor by extending the time of completion of work and keeping the contract alive. Instead, the work should have

been rescinded and Performance Guarantee amounting to Rs. 63789/- deposited by the contractor should have been forfeited.

Division may take appropriate action against the above contractors and forfeit the P.G. amounting to Rs. 63789/- after due verification of facts and figures under intimation to Audit.

B. Non revalidation of FDR/Bank Guarantees (Audit Memo No. 03 Dated: 19.07.2019)

During the course of audit of Valuable Register maintained in PWD Division, M-323, it has been observed that the validity of a number of FDR/Bank Guarantees, submitted by contractors, has already been expired and the Division has not made any efforts to get these FDR/Bank Guarantee revalidated as per detail given hereunder.

S. No.	Page No. of valuable register	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.	04	1557	M/s Shiva Const. Co.	490537	21800	21.08.2018
2.	07	1566	Sh. Vinod Bhardwaj	83124514	26900	04.02.2018
3.	11	1574	Sh. Ram Avtar	586770	10000	01.09.2018
4.	12	1578	Sh. Prabhakaran Rao	107561	10000	08.11.2017
5.	14	1583	Sh. Irshad Ahmed	19950	53000	18.10.2018
6.	18	1592	Sh. Bhagwan Mittal	0625141	142000	04.08.2018
7.	20	1596	M/s Kamal Sanitation works	0102917	48005	31.01.2019
08	25	1606	Sh. Sribhagwan Mittal	0458647	206000	29.11.2018
09	26	1607	M/s Delite Tech Furniture P. Ltd.	21351	54907	31.03.2018
10	28	1612	Sh. Sribhagwan Mittal	0625451	185000	18.11.2018
				0625370	30000	23.10.2018
				562087	60000	22.02.2018

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

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PARA-02 Recovery of Rs. 27272/- on account of Water charges. (Audit Memo No. 02 Dated: 18.07.2019)

During the course of test check of Pay Bill Register of Sub-Division – II under Division No. M-323 for the Audit period, it has been observed that Govt. accommodation has been allotted to the following officials, but water charges are not being recovered from the salary of the officials.

The detail of recovery of Water Charges is as under:

Name of Officer/ official	Type of Quarter allotted	Water charges recovered by the Deptt.	Period	Water charges to be recovered (as per revised rates)	Diff.	Recovery to be made
Shiv Shankar, Beldar	Type-II	0	01.04.2016 to 31.07.2018 (28 months)	Rs. 196/- p.m.	Rs. 196	Rs. 5488/-
		28	01.08.2018 to 31.07.2019 (12 months)	Rs. 196/- p.m.	Rs. 168	Rs. 2016/-
Jagan Nath, Beldar	Type-II	0	01.12.2018 to 31.07.2019 (08 months)	Rs. 196/- p.m.	Rs. 196	Rs. 1568/-
Rani Devi, Beldar	Type-II	328 (including 310 of LF+ 28 WC)	01.04.2016 to 31.07.2019 (40 months)	Rs. 196/- p.m.	Rs.168/-	Rs. 6720/-
Ramjanam, Plumber	Type-II	441 (Including 310 of LF + 131 WC)	01.04.2016 to 31.07.2018 (28 months)	Rs. 196/- p.m.	Rs.65/-	Rs. 1820/-
Kishan Pd, MI D	Type-II	441 (Including 310 of LF + 131 WC)	01.04.2016 to 31.07.2018 (28 months)	Rs. 196/- p.m.	Rs.65/-	Rs. 1820/-
Shivji Manjhee, Beldar	Type-II	0	01.04.2016 to 31.07.2019 (40 months)	Rs. 196/- p.m.	Rs.196/-	Rs. 7840/-
TOTAL RECOVERY TO BE MADE						Rs.27272/-

Division may recover Rs. 27272/- on account of short/ non-recovery of water charges after due verification of facts and figures under intimation to Audit.

PARA-03 Recovery of pay and allowance – Rs. 15974/- (Audit Memo No. 15 Dated: 24.07.2019)

During the test check of records, it has been observed that Sh. Jalil Hussain, Beldar, was remained absent from duty w.e.f. 08.06.2017 to 15.06.2017 and 23.06.2017 to 30.06.2017.

As the official was on unauthorized absent during the above period, however, it has been noticed from the PBR that the department has made full salary for the month of June, 2017 without recovering for the unauthorized period i.e. 08.06.2017

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to 15.06.2017 and 23.06.2017 to 30.06.2017 resulting into the excess payment of Rs. 15974/- as detailed below:

Period	Basic Pay @ 28800	DA @ 1152	Recovery to be made
08.06.2017 to 15.06.2017 & 23.06.2017 to 30.06.2017 (16 days)	15360	614	15974

Division may recover Rs. 15974/- from the above official after due verification of facts and figures under intimation to Audit. Other similar types of cases may also be got reviewed at HOO/DDO level.

PARA-04 Releasing of irregular payment on account of non approval of Deviation Statement. (Audit Memo No. 08 Dated: 19.07.2019)

During the test check of M-323, 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.	Repair and renovation of primary section of SKV, Nehru Vihar	82/EE/CBMD/M-323/PWD/2016-17	30.03.2017	71240	7000	Deviation statement-III not approved by SE office.
2.	A/R & M/O up-keeping of open area of Vikas Bhawan, New Delhi	32/EE/CBMD/M-323/PWD/2015-16	25.03.2017	106068	31809	Deviation statement not approved by SE Office
3.	Renovation of Hall of DIET for cell on Human Values and Transformative Learning, Urgent repair and white wash in Rooms & Principal Office, Installation of iron barbed wire on boundary wall of institute for its safety at DIET, Darya ganj, Delhi	25/EE/CBMD/M-323/2016-17	31.03.2017	218695	25000	Deviation statement-III not approved by SE office.
4.	Minister's Bunglows at Raj	21/EE/CBMD M-323/2015-16	25.03.2017	290850	30000	Deviation statement-

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Niwas Marg, and 2 Nos. Minister's Bunglows at 3, Attaur Rehman Lane, Delhi.					III not approved by SE office.
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Executive Engineer may take ex-post facto sanction of Deviation Statement from Competent Authority i.e. S.E. office under intimation to Audit.

PARA-05 Office expenditure charged to works. (Audit Memo No. 10 Dated: 19.07.2019)

During the test check of vouchers relating to works for the audit period, it was observed that various expenditure were 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.	3/16, 04.12.2018 (12/18 - II)	H.P. Toner refill / replacement	A/R & M/o to DA Flats Timar Pur, Delhi	M/s H.G. Peripherals	3600
2.	39, 13.12.2018	Toner HP refill	A/R & M/O to Sewa Kutir, Kingsway Camp, Delhi	M/s Network Infotech	4200
3.	165, 29.03.2018	Refilling of tonner 88A HP & replacement of drum of tonner	A/R & M/O to DA flats, Timar pur, Delhi.	M/s S.S. Enterprises	26024
4.	117, 28.03.2018	Tonner ink refill	A/R & M/O MSO Building New Delhi.	M/s Network Infotech	500
5.	9/11, 21.02.2018	Register	A/R & M/O to DA Flats, Timar Pur, Delhi	Gupta Book Depot	236
6.	5/15, 6/15, 13/15 & 15/15 28.03.2018	DSR Civil 2016 Book Vol. 1 & 2 & pens & registers	A/R & M/O MSO Building, Delhi.	Taneja Enterprises	1428
7.	8/15 & 14/15, 28.03.2018	JK Copier Paper	-do-	Fine Photostat	1500
8.	134, 18.03.2018	Dry clean of chair, sofa, sofa cloth & chair repair	A/R & M/o to MSO Bldg., Delhi	Prince Enterprises	12060
9.	135, 28.03.2018	Wireless key board, tonner for scanner	A/R & M/O to MSO Bldg. Delhi	M/s Network Infotech	11210

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

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PARA-06 Revised Technical Sanction. (Audit Memo No. 13 Dated: 22.07.2019)

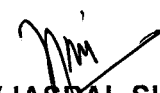
During the course of test audit of record of M-323, it was observed that the work of Construction & Setting up / renovation of Nursery Classroom (Pre-School) in SBV, CC Colony, New Delhi was awarded to M/s Vijay Furnishers vide TS No. 77/EE/CBMD M-323/2018-19 by the Executive Engineer M-323 with technical sanction amount Rs. 1693500/-. The final payment of the work made by the Division for a sum of Rs. 20,50,945/- whereas as per section 2.5.2(1) the Technical Sanction can be exceeded up to 10% beyond which revised Technical Sanction shall be required. The 110% of original TS amount (i.e. 1693500/-) is 1862850/-.

Division may take appropriate action to obtain the revised Technical sanction in the above case under intimation to audit.

PARA-07 Excess Staff deputed against the sanctioned Posts. (Audit Memo No. 17 Dated: 24.07.2019)

During the scrutiny of records of sanctioned posts of PWD Division No. M-323, it has been observed that there are 25 sanctioned posts of Beldar of work charged staff whereas the Division is drawing salary in respect of 33 Beldars, which is 08 posts more than the sanctioned posts in the Division.

Division may take necessary steps to remove the above discrepancies under intimation to Audit.


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

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PART-III

**TAN-01 Heavy outstanding balances under deposits. (Audit Memo No. 01
Dated : 18.07.2019)**

During test check of monthly account of Ex. Engineer, M-323 for the month of March, 2019, it was observed that an amount of Rs. 3.97 lacs 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)	1,77,99,248
Civil Deposits - Public Work Deposits (Part III)	1,99,95,463
Civil Deposits - Other Deposits	19,20,409
Total outstanding as on 31.03.2019	3,97,15,300

Heavy accumulation under Part-II of Rs. 1.78 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. 1.99 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. 0.19 crore 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.

TAN-02 Unfruitful expenditure on advertisement due to fore-closure of work. (Audit Memo No. 04 Dated: 19.07.2019)

The CPWD Manual vide Section 15.1 (2) stipulates that before approval of NIT it is desirable to have availability of clear site, funds and approval of building plans from local bodies. During the test check of files of agreement of M-323, Delhi, it was observed that the division has awarded the work to the contractor as detailed below:

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Sr. No.	Name of work	Tendered Cost of work	Stipulated date of start	Completion date	Agreement No.	Date of fore-closure	Name of contractor
1.	Constn. Of boundary wall & other misc. works in Police Station Timar Pur, Delhi during 2016-17	416109	16.09.2016	15.11.2016	75/EE/CBMDM-323/2016-17	31.08.18	Sh. Sunil Dutt
2.	A/R & M/O to MSO Building, New Delhi during 2016-17	613983	26.05.2016	25.04.2017	29/EE/CBMDM-323/2016-17	30.12.16	Sh. Nasiruddin

The above works could not be started and the work was fore-closed under clause 3A of the agreement. The audit is of the opinion that awarding of above work is without ensuring the availability of clear site as envisaged as per CPWD Manual.

It is suggested that the NIT may be called after ensuring the conditions mentioned in section 15.1.(2) of CPWD Manual.

TAN-03 M.B. – Irregularities and Review. (Audit Memo No. 05 Dated: 19.07.2019) ✓

As per codal provisions contained in para 10.2.7 of CPWD Code all measurement book relating to a division should be maintained in Form 92 showing the Sr. No. of each book, name of the sub division to which issued, date of issue and date of its return of M.B to the division may be watched. Measurement book no longer required in the sub division should also be withdrawn promptly. During the scrutiny of the M.B. register maintained by the EE, M-323, the following irregularities were noticed –

1. Date of return of M.B. were not recorded in the register
2. Physical verification of MB in stock was not conducted

In terms of para 10.2.9 of CPWA Code each sub division is required to submit MB used in the sub division to division office from time to time. So that at least once in a year the entries recorded in each book are subject to the percentage check by the divisional officer. The divisional officer is expected to ensure that the annual review is conducted regularly and positively every year. Similarly the divisional accountant is also required to undertake the review of MB from the register.

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TAN-04

Slow progress of works leading to missing the deadlines for completion of work. (Audit Memo No. 06 Dated: 19.07.2019)

Test check of progress reports revealed that progress of some of the works during the audit period was very slow and missed the stipulated date of completion by 07 to 26 months. 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
1.	Renovation and upgradation of work in the office of commissioner of Deptt. Of Law, Ground Floor B- Block, Vikas Bhawan-2, Delhi-54 during 2015-16	Sh. Munzareen Ahmed	15.01.16	14.03.16	30.10.16	07
2.	EOR to Govt. Sarvodaya Kanya Vidyalaya, Malka Ganj, Delhi.	M/s RMG Constn. Co.	24.01.15	23.04.15	30.10.16	18
3.	Addition/Alteration work at 17 Rajpur Road Delhi	Sh. Mool Chand	15.02.16	15.05.16	31.10.16	05
4.	Repair and Renovation of office of Dte. Of Small Savings & Lotteries at 5 th floor, N-Block, Vikas Bhawan, New Delhi	M/s Maa Narayan Constn. Co.	27.03.16	26.4.16	31.10.16	06
5.	Renovation of LA Branch EP Cell & Addl. Secy Room etc. Land & Bldg Deptt. Vikas Bhawan	Sh. M.P. Bhatia	30.08.14	29.10.14	31.12.16	26
6.	Improvement of social Welfare Office i/c GNLS Complex, Delhi Gate	M/s Maa Narayan Constn. Co.	28.12.15	27.03.16	30.11.16	08

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

TAN-05 Unrealistic Estimates. (Audit Memo No. 09 Dated: 19.07.2019)

During the test check of records of PWD, Division, M-323, for the period 2016-17 to 2018-19, it has been noticed that there are huge variation between the estimates and the tendered amount. A few instances are as under:

Sr. No.	Agreement No.	Name of work	Estimated Amount (In Rs.)	Tendered Amount (In Rs.)	Variation in %age
1.	09/EE/CBMC M-323/2017-18	EOR to Rajkiya Sarvodaya Vidyalaya No. 4, Roop Nagar, Delhi	2974415	1412550	(-)52.51

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2.	22/EE/CBMC M-323/2017-18	EOR to Amar Shaheed Matadeen Lodha Sarvodaya Kanya Vidyalaya, Kedar Building, Subzi Mandi Delhi during 2017-18	2767445	1229576	(-)55.57
3.	21/EE/CBMC M-323/2018-19	Misc. Civil and furnishing works for Various Minister's Bunglow at 8 Raj Niwas Marg and 3 Atta ur Rehman Lane, Delhi	2863968	1417378	(-)50.51
4.	11/EE/CBMC M-323/2017-18	Replacement of damage sewer line, old building of P.S.Kotwali, Daryaganj, New Delhi.	747456	347193	(-)53.55
5.	31/EE/CBMC M-323/2018-19	Renovation of 6 No. attach toilet to officer's chamber along with allied and common services at 5 Sham Nath Marg and 1-Kripa Narayan Marg, Delhi.	1896787	912632	(-)51.89

The above details of work awarded are much below the estimated cost which shows that estimates were prepared casually & no proper attention was given to made estimates more realistic basis.

Department may take necessary steps to maintain the stock in accordance with the average consumption of stock under intimation to Audit.

TAN-06 Improper maintenance of Pay Bill Registers. (Audit Memo No. 11
Dated: 22.07.2019)

During the test check of the PBRs maintained by the Office of Executive Engineer, PWD Division M-323, 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, installment 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 entered in the PBRs have not been signed by DDO.
5. GAR-18, Abstract of Pay bill is not prepared.

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6. 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.

TAN-07 Irregularities in maintenance of Stock Register. (Audit Memo No. 14 Dated: 22.07.2019)

A. During the test check of Stock Register of Sub- Division-1 under PWD Division M-323, it has been observed that a number of stocks / items were lying unutilized. A few instances of such nature have been detailed below:

Sr. No.	Particulars	Page no.	Date of receipt in the stock	Qty	Stocks /items not utilized upto 31.03.2019
1.	A1 Hinges 4"	04	01.04.2016	80 No.	All the stock is lying unutilized till 31.03.2019
2.	A1 Hinges 5"	05	01.04.2016	26 No.	All the stock is lying unutilized till 31.03.2019
3.	A1. Pull Bolt lock	12	01.04.2016	30 No.	All the stock is lying unutilized till 31.03.2019
4.	GI Union 20 mm	193	01.04.2016	36 No.	Out of which 31 Nos. were unutilized as on 31.03.2019
5.	GI Elbow 20mm	195	01.04.2016	49 No.	Out of which 39 Nos. were unutilized as on 31.03.2019
6.	GI Socket 25mm	198	01.04.2016	48No.	Out of which 46 Nos. were unutilized as on 31.03.2019
7.	GI Nipple 20 mm	203	02.09.2016	100	All the stock is lying unutilized till 31.03.2019
8.	GI Pipe 20mm	209	01.04.2016	42.3 mtr	Out of which 36.3 mtr. was unutilized as on 31.03.2019
9.	GI Touk Nipple 25mm	220	01.04.2016	23 No.	All the stock is lying unutilized till 31.03.2019
10.	Hoot Gi	226	02.03.2017	25 No.	All the stock is lying unutilized till 31.03.2019



Purchase of items on higher quantities than average consumption leads to the blockade of government funds. Rule 144(iv) of GFR 2017 states that care should be taken to avoid the purchase more than the actual requirement.

B. Physical Verification of Stock Register.

Scrutiny of stock registers maintained in the Sub-Divisions, it is observed that physical verification of Consumable items was not done. Whereas as per GFR Rule, 213-

1) Physical verification of Fixed Assets : The inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account.

2) Verification of Consumables: A physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, shall be recorded in the stock register for appropriate action by the competent authority.

3) Procedure for Verification: (i) Verification shall always be made in the presence of the officer, responsible for the custody of the inventory being verified.

ii) A certificate of verification alongwith the findings shall be recorded in the stock register.

iii) Discrepancies, including, shortage, damages and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with provision given in Rule 33 to 38 and Rule 214. Buffer Stock: Depending on the frequency of requirement.

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

TAN-08 Improper maintenance of Service Books. (Audit Memo No. 16 Dated: 24.07.2019)

During the test check of Service Books, the following shortcomings have been observed :

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

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

[Handwritten signatures]

(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/teacher concerned. The said certificate has not been found pasted in the Service Book of following teachers/officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

Details of some of Staff whose retirement is within 5 years

S. NO.	NAME OF THE OFFICER / OFFICIAL	DATE OF RETIREMENT
1	Shree Pal, Carpenter	31.01.2021
2.	Triloki Shah, Beldar	29.02.2020
3	Ram Pal Singh, Plumber	31.01.2020
4.	Musafir Chaudhary	31.05.2023
5.	Malkhan Singh, MLD	30.04.2022
6.	Netra Pal, Beldar	31.01.2023
7.	Rajbala, Beldar	31.01.2023
8.	Satbir Singh, Beldar	31.01.2024
9.	Nirson Thakur, Beldar	31.01.2024
10.	Ramjanam, Plumber	31.01.2021

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

Sy. M

JSP
(JASPAL SINGH)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XIX