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**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 EMD (NORTH EAST
& SHAHDARA) M-251, RAMESH PARK, NEAR PS SHAKARPUR FOR THE PERIOD
2017-18 TO 2018-19**

INTRODUCTION

The Internal Audit Report on the accounts of Office of Executive Engineer, PWD (EMD (North East& Shahdara), M-251, Ramesh Park Near Shakar Pur, Delhi, for the period **2017-18 to 2018-19** was conducted by the field Audit Party No. XIX comprising of Sh. Dinesh Kumar, IAO/AO, Sh. Sandeep Kumar, ASO and Sh. Ramesh Kumar, Jr. Asstt. The audit was conducted during 09 working days between 02.03.2020 to 13.03.2020.

AIMS AND OBJECTIVES

North East & Shahdara Elect. Division is basically an electrical maintenance division and follows the provision of the CPWD Works Manuals and Account Code in execution of its work. The Division is engaged in maintenance of RTC Wazirabad and CPMF Campus, BR Ambedkar College and Vrs. DA Schools in North East and Shahdara Distt. Vrs VREC Centers in North East Distt, Vrs. Fire Stations and AAMC in North East and Shahdara Distt, Street lighting, pump houses, underpass, Subways under North East and Shahdara Distt., HLTB Leprosy Complex Tahir Pur, ITI Nand Nagari and Vivek Vihar, DIET Bldg. Karkardooma Court Complex, UTCS Building, DSSSB Building, Employment Exchange, Old Age Home, JJB Building, CBD Fire Station under the jurisdiction of the division. There are four sub divisions through which the maintenance and upkeep of electrical works of various buildings situated in North East and Shahdara District are executed.

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

The following officers have served as HOD/ HOO / DDO / Cashier during **2017-18 to 2018-19** :

S. No.	Name of the Officer	Period	
		From	To
HOD/HOO/DDO			
1.	Sh. A.R. Chanderkar	01.12.2016	15.05.2017
2.	Sh. Hem Prakash Sharma, EE	15.05.2017	Till dated
Cashier			
3.	Sh. Surinder Kumar	08.08.2013	Till date



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Expenditure of the Department for the period
2017-18 to 2018-19

(Amount in Rs.)

Period	Budget Allotted	Expenditure
2017-18	Not provided	
2018-19	466800000	394083471

Vacancy Statement of regular staff as on 31.03.2019:

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1.	Group-A	01	01	0
2.	Group-B	05	04	01
3.	Group-C	23	14	09
	Total	29	19	10

Statutory Audit:

The Statutory audit of the Office of Executive Engineer, PWD (EMD (North East & Shahdara), M-251, Ramesh Park Near Shakar Pur, Delhi, has been conducted upto 2016-17 by AG (Audit) Delhi.

Maintenance of Records:

The maintenance of record of the Office of Executive Engineer, PWD (EMD (North East & Shahdara), M-251, Ramesh Park Near Shakar Pur, Delhi for the period 2017-18 to 2018-2019 was found satisfactory subject to the observations made in the Current Audit Report.



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PART - I

OLD AUDIT REPORT

S.No.	Period	Details of outstanding Paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
1.	2007-09	02	Nil	-	02 (1 & 2)
2.	2009-14	04	Nil	-	04 (3 to 6)
3.	2014-17	07	03	01, 05 & 07	04 (02 to 04 & 06)
TOTAL		13	03		10

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/ Regularized	Balance
1.	2007-09	01	8113	0	8113
2	2009-14	01	26400	0	26400
3	2009-14	02	12115	0	12115
3	2014-17	01	36038	36038	0
Balance recovery to be made			82666	36038	46628





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PART II

**Internal Audit Report on the Accounts of O/o
Executive Engineer, PWD Division 251 & 254
MSO Building, N. Delhi for the
Period 2007-08 to 2008-09 -1st Audit**

~~CURRENT AUDIT REPORT~~ (OLD REPORT) PART-I

Page - 01 /
Para 1

Subject: Non Deducting of TDS

As per Section 194 [C] of the Income Tax Act, the DDO is required to deduct the tax at source from the payment made to the advertising agency in excess of Rs.20,000/-. During the test check of the payment vouchers of the division for the audit period 2007-08 to 2008-09 revealed that the division had not deducted TDS amounting to RS.8113/- from the payment made to the advertising agencies as per the details at Annexure I. The amount may be recovered as per the details from the concerned agencies under intimation to audit. 8-17

Para 2

Subject: Security / Other Deposits

During the course of test check of Security Deposit Register & Monthly Account for the month of 3/09 an amount of RS.1,28,78,110/- is outstanding.. In response to the memo, the division has not furnished the details of the deposits pending for more than three years. As per the Monthly account an amount of Rs.2,92,05,220/- is outstanding in Other Deposits part V. The Division has not furnished the other deposit register to the audit. Reasons for not depositing the lapsed deposits in treasury and non-furnishing of Other Deposit Register may be furnished to audit. Taper as a result

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ANNEXURE -III

Sl. No.	Name of Work	DOS / DOC / ADOC	Reason for Delay
1.	Ext. pf Sprinkler System in Parking at Delhi Sachivalaya	DOS - 28.10.07 DOC - 27.11.08 ADOC - 17.03.09 EOI - 481 Days	Site was not available
2.	Fixing fire fighting hydrant rear paper recycling unit at Delhi Sachivalaya	DOS - 29.04.08 DOC - 28.05.08 ADOC - 20.03.09 EOI - 299 Days	do
3.	Prog. of fire station gang bell, Shastri Park	DOS - 26.08.08 SDOC - 25.09.08 EOT - 176 Days	Room were locked and not allowed ____ cut road by ____
4.	Prov. of UPS _____ for ground floor for emergency / pathology at SP hospital	DOS - 25.03.08 DOC - 24.04.08 ADOC - 01.12.08 EOI - 225 Days	Civil work for false ceiling not complete revised sanction not received

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~~PART II~~
CURRENT AUDIT REPORT (2009-14)

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Para No. 3

(Ref. Audit Memo No. 5 dated: 12/08/2014)

Sub: Less recovery of Subscription on account DGEHS amounting to Rs. 26400/-.

As per the provisions of the Delhi Govt. Health Scheme the rate of monthly subscription under the scheme has been revised as 125/- for the employees who are in the grade pay of Rs. 1800-2800 w.e.f. August-2010. However, from the scrutiny of the Pay Bill Register of Work Charge staff(CPWA-58) it is found that pre-revised subscription are being deducted from the the following work charge staff :-

S.No.	Name of the Employee Sh/Smt.	Grade Pay w.e.f. 01.01.2006	Revised Subscription from Aug-2010	Subscription deducted w.e.f 08.2010 to 31.03.2014	Difference to be recovered w.e.f 01.08.10 to 31.03.2014 @ Rs. 75/-
01	Jaleshwar Sahani (Khlasi)	1800/-	125/-	Rs. 50/-	3300/-
02.	Ranjeet Singh Khalasi	1800/	125/	Rs. 50/	3300/
03.	Shambho Shah	1900/	125/	Rs. 50/	3300/
04.	Jagdeesh	1800/	125/	Rs. 50/	3300/
05.	Raj Rani	1800/	125/	Rs. 50/	3300/
06.	Jagat Singh	1800/-	125/-	Rs. 50/-	3300/
07	Gajraj Singh	1900/-	125/	Rs. 50/	3300/
08	Chander Seth	1800/-	125/	Rs. 50/	3300/
Total					26,400/-

Necessary recovery amounting to Rs. 26,400/- as mentioned against each be made from the official concerned under intimation to the audit.

Para No. 4

(Ref. Audit Memo No. 10 dated: 19/08/2014)

Sub: Non-deduction of TDS amounting to Rs. 14,486/- from advertising agencies.

As per section 194(C) of the Income Tax Act, the DDO is required to deduct the tax at source from the payment made to the advertising agency in excess of Rs. 20,000. During the test check of the payment vouchers of the division for the audit period 2009-14, it has been revealed that TDS @1% from the bills of following agencies was not deducted: -

Year/ Sl. No.	Name of the Agency	Bill Nos. with Date	Amount of the bill (in Rs.)	TDS recoverable (@ 1%)(in Rs.)
2009-2010 :-				
I/1.	M/s. Business Ocean	171/ 21.04.09	9158	92
2.	"	193/ 09.07.09	8989	90
3.	"	196/ 20.07.09	8819	88
4.		199/ 12.08.09	8819	88
5.		159/ 07.01.09	9636	96
6.		158/ 07.01.09	9602	96
7.		204/ 17.09.09	9328	93
8.		215/ 15.10.09	9837	98
9.		214/ 15.10.09	8819	88
10.		218/ 26.10.09	8989	90
11.		217/ 26.10.09	8819	88
12.		216/ 21.10.09	8921	89
13.		225/ 11.11.09	10956	110
14.		224/ 11.11.09	8989	90
15.		130/ 05.11.09	8989	90
16.		226/ 12.11.09	9328	93
17.		228/16.11.09	9158	92
18.		235/ 08.11.09	10956	110
19.		230/ 01.12.09	9328	93
20.		130 @ 238/ 16.12.09	9328	93
	TOTAL		186768	1867
II/26	Salar-e-Hind	4310/ 21.04.09	8985	90
27.		4608/ 09.07.09	8989	90
28.		4644/ 20.07.09	8989	90
29.		4704/ 09.03.09	8955	90
30.		4748/ 25.08.09	9330	93
31.		4915/ 14.10.09	8929	89
32.		4965/ 26.10.09	8929	89
33.		1185/21.10.09	8989	90
34.		5016/ 09.11.09	10956	110
35.		5014/ 11.11.09	9294	93
36.		5002/ 31.10.09	8985	90
37.		5013/ 10.11.09	9260	93

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38.		5030/ 26.11.09	10990	110
39.		5033/ 28.11.09	9328	93
40.		5061/ 10.01.10	9330	93
41.		5079/ 15.02.10	9330	93
42.		14830/ 11.03.10	8344	83
	TOTAL		157912	1579
III/43	Hamara Maqsad	708/ 10.06.09	8679	87
44.		880/ 28.07.09	8344	83
45.		929/ 12.08.09	8225	82
46.		941/ 20.08.09	8940	89
47		1022/ 08.08.09	8749	87
48.		1137/15.10.09	9393	94
49		1135/ 10.10.09	8344	83
50.		1186/26.10.09	8344	83
51.		1268/ 10.11.09	8344	83
52.		1254/ 05.11.09	8225	82
53		1269/11.11.09	10370	104
54.		1291/ 16.11.09	8392	84
55.		1346/ 30.11.09	8392	84
56.		1342/ 26.11.09	8392	84
57.		1357/ 09.12.09	10370	104
58.		1414/ 17.12.09	8344	83
59.		1529/ 16.01.10	8344	83
	TOTAL		148191	1479
IV/60	Delhi Tribune	446/ 09.06.09	8996	90
61.		728/ 22.07.09	8845	88
62.		789/ 11.08.09	8694	87
63.		824/ 17.08.09	9266	93
64.		882/ 26.08.09	9266	93
65.		1138/ 10.10.09	8675	87
66.		1071/ 05.10.09	9696	97
67.		1225/ 26.10.09	8798	88
68.		1331/ 16.11.09	10773	108
69.		1425/ 03.12.09	8845	88
70.		1423/ 30.11.09	8888	89
71.		1445/ 08.12.09	8883	84
72.		1666/18/01/10	8798	88
	TOTAL		118423	1180
V/80	Days News	421/21.07.09	8135	81
81		443/11.08.09	8210	82
82		534/ 27.10.09	8284	83
83.		527/ 19.10.09	8344	83
84.		548/ 10.11.09	10192	102
85. -		547/ 10.11.09	8493	85
86.		558/ 16.11.09	8284	83
87.		566/ 25.11.09	10281	103

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88.		617/ 12.01.10	8344	83
	TOTAL		78567	785
VI/92.	Urdu Net	126/23.07.09	8904	89
93		104/ 30.01.09	8916	89
94		105/ 30.01.09	8916	89
95		146/ 06.10.09	9879	99
96.		40/ 27.10.09	8904	89
97.		133/ 16.11.09	9328	93
98.		140/ 03.12.09	9328	93
	TOTAL		64175	641
VII/103.	Hindustan Rah.(Hindi Daily)	623/ 19.08.09	8917	89
104.		241/ 23.01.09	9358	94
105.		242/ 03.09.09	9467	95
106.		642/ 12.09.09	8634	86
107.		804/ 14.10.09	8493	85
108.		818/ 25.10.09	8209	82
109.		813/ 20.10.09	8351	84
110.		828/ 31.10.09	8209	82
111.		834/14.11.09	10333	104
112.		833/ 14.11.09	9908	99
113.		838/ 27.11.09	8209	82
114.		846/ 05.12.09	8209	82
115.		851/ 09.12.09	8209	82
116.		819/ 15.01.10	8209	82
117.		888/ 17.02.10	8209	82
	TOTAL		130924	1310
VIII/118.	Vartman Hindustan	3262/ 15.10.09	9447	94
119		3258/ 14.10.09	8284	83
120.		3251/ 11.10.09	9238	92
121.		3225/ 30.10.09	8791	88
122.		3276/ 28.10.09	8225	82
123.		3275/ 28.10.09	8225	82
124.		3274/ 26.10.09	8225	82
125.		3273/ 26.10.09	8314	83
126.		3290/01.11.09	8225	82
127.		3312/ 13.11.09	8225	82
128.		3311/ 13.11.09	10281	103
129.		3315/ 17.11.09	8195	82
130.		3314/ 16.11.09	10281	103
131.		3345/ 07.11.09	8195	82
132.		3341/ 29.11.09	10281	103
133.		3349/ 10.12.09	10132	101
134.		3350/ 10.12.09	8195	82
135.		3369/ 18.12.09	8195	82
136.		3405/ 13.01.10	8344	83

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137.		3471/ 18.02.10	8344	83
	TOTAL		175642	1744
IX/143.	Daily Charhdikala (Punjabi)	8400/ 14.10.09	8389	84
144		8340/ 07.09.09	8836	88
145.		8435/ 08.11.09	8359	84
146.		8469/ 16.11.09	8389	84
147.		8447/ 08.11.09	8344	83
148.		15981/ 11.11.09	10341	103
149.		15982/ 11.11.09	8344	83
150.		8494/ 28.11.09	8389	84
151.		859201/15.01.10	8389	84
	TOTAL		77780	777
X/152.	Public Ujala	387/ 26.10.09	8862	89
153		384/ 20.10.09	8862	89
154.		370/05.10.09	9752	98
155.		403/ 11.11.09	10812	108
156.		402/ 10.11.09	9264	93
157.		409/ 14.11.09	8988	90
158.		421/ 02.12.09	9264	93
159.		448/ 10.01.10	9264	93
	TOTAL		75068	753
Grand	Total (I to X)		12,13,450	12,115

The total amount of TDS of Rs. 12,115/- from the above said agencies may be recovered and deposited into the govt. account under intimation to audit .

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Para No. 5

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(Ref. Audit Memo No. 11 dated: 19/08/2014)

Sub: Irregularities in execution of different works during the audit period.

During the test check of the records like, Technical Sanction Register, Agreement Register, Agreements etc. of the under mentioned works shown against their Agreement Numbers, following discrepancies have been noticed by the audit.

- i) Actual cost of each work is much more than the tendered cost of each and every work. The range of the deviation is from 64% to 380%;
- ii) In the following cases, administrative approval and expenditure sanction of the competent authority is not found in the record;
- iii) Revised Technical Sanction in each & every case was not found, &
- iv) Among the under mentioned works, the Agreement Numbers – a) 40 & 48 of FY, 2010-2011 ; b) 02, 11, 12, 18, 27 & 32 of FY, 2011-12; c) 66 & 67 of FY, 2012-13 it is found that the actual date of completion of works were raised from 57 days to 137 days from the stipulated date of completion of work. Neither any reason was found in the record for delay in execution of work, nor any penalty imposed on the contractors. The approval of competent authority was also not obtained for such delay.

Sl. No s.	Agreement Nos for stipulated work	Estimated Cost (Rs.)	Tender amount (Rs.)	Actual amount (Rs.)	Stipulated period of completion of work	Actual date of completion of work.
2009-2010						
1.	36	9,28,020	7,23,952	14,77,548	-	-
2.	42	6,52,056	6,83,700	10,72,597	-	-
2010-2011						
3.	40	12,52,524	13,04,400	24,34,109	05/03/2011 to 04/03/2012	02/09/2012
4.	44	16,10,100	16,87,500	26,56,782	19/03/2011 to 18/04/2011	
5.	48	12,89,530	13,40,400	21,03,332	25/03/2011 to 24/04/2011	15/06/2011
6.	51	12,98,000	13,49,150	21,62,107	25/03/2011 to	

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					24/04/20	
					11	
2011-2012						
5.	2	2,84,220/-	2,98,428	11,35,443	06/04/2011 to 05/04/20 12	11/06/2012
6	9	17,47,750	18,33,700	28,72,728	12/05/2011 to 11/06/20 11	
7	11	19,36,884	22,38,000	39,50,073	01/06/2011 to 31/05/20 12	17/09/2012
8.	12	18,68,412	19,58,400	36,53,696	01/07/2011 to 30/06/20 12	15/10/2012
9	17	32,35,242	34,86,000	68,65,792		
10.	18	30,35,586	31,98,000	50,66,700	01/09/2011 to 31/08/20 12	19/12/2012
11	19	9,02,784	11,88,653	20,34,024	20/08/2011 t 19/08/20 12	
12.	27	13,61,460	14,36,314	25,56,752	14/10/2011 to 13/10/20 12	05/12/2012
13	30	10,00,529	15,81,936	24,23,681	05/11/2011 to 04/1/201 2	
14	32	14,11,900	14,65,800	31,36,379	06/11/2011 to 05/01/20 12	12/04/2012
15	60	11,33,540	11,77,200	23,15,241	18/02/2012 to 17/04/20	

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16	65	13,46,146	16,02,438	27,18,330	02/03/2012 to 01/06/2012	12
2012-2013						
17	23	12,06,070	12,72,300	20,49,030	24/07/2012 to 23/09/2012	
18	66	30,84,456	37,72,080	54,04,448	20/12/2012 to 19/12/2013	25/05/2014
19	67	29,51,208	37,02,253	56,09,127	19/12/2012 to 18/12/2013	05/04/2014
2013-2014						
20	45	47,89,968	49,81,560	-	29/09/2013 to 28/9/2015	
21.	46	47,89,968	49,81,200	-	29/09/2013 to 28/09/2015	
22	48	22,76,448	17,23,200	-	11/01/2013 to 10/10/2015	

Irregularities made above by the department needs to be set right and also necessary approvals may be made from the concerned competent authorities

Para No. 6

(Ref. Audit Memo No. 12 dated: 19/08/2014)

Sub: Goods procured on split basis.

As per Rule 148 of GFR, a demand for goods should not be divided into small quantities to make piece meal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand.

During the scrutiny of records, it has been observed by the audit that the stationary items of which price/cost comes below Rs. 15,000/- have been procured on different dates but within a short period from the local market under Rule 145 of GFR whereas the proposals for such procurements should have consolidated and procured under Rule 146 of GFR on the recommendations of a duly constituted Local Purchase Committee consisting of three members as decided by Head of the Department instead of splitting up the purchases.

Few instances noticed are given as under:-

Date of Purchase	Amount of the bill (Rs.)	Date of Purchase	Amount of the bill (Rs.)	Date of Purchase	Amount of the bill (Rs.)
2011-12		2012-13		2013-14	
24/05/2011	14,085	24/04/12	16,599	10/04/13	14,785
30/05/11	13,564	30/04/12	16,055	09/05/13	9,443
16/06/11	12,170	22/05/12	14,890	06/06/13	9,216
29/06/11	14,078	22/06/12	14,768	02/07/13	13,300
13/07/11	10,532	09/07/12	13,506	12/08/13	14,975
11/08/11	11,340	24/08/12	13,996	25/09/13	11,491
29/07/11	12,941	29/09/12	12,125	31/10/13	13,924
17/08/11	9,707	22/11/12	9,319	23/11/13	13,286
30/08/11	8,932	28/12/12	7,055	04/01/14	16,724
10/10/11	12,290	14/02/13	10,172	--	-
02/11/11	10,532	11/03/13	12,597	-	-
13/12/11	7,801	-	-	-	-
05/01/12	16,448	-	-	-	-
16/02/12	11,576	-	-	-	-
14/03/12	9,038	-	-	-	-

The abovesaid practice should be stopped by the department and further it is advised that the ex-post facto approval for the abovesaid purchases may be obtained from the competent authority.

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PART- II
CURRENT AUDIT REPORT

(01.04.2014 to 31.03.2017)

PARA NO: - 01 (Ref. Memo DATED:-16/01/2018)

Subject: Recovery of Income Tax amounting to Rs. 36038/-

On scrutiny of Income Tax (form 16) calculation for the financial year 2014-15 to 2016-17 the following recoveries have been noticed by the audit:-

A) Smt. Jaitun Khalasi (2016-17)

Contents	Calculated by dept	Calculated by audit	Reasons for recovery
1. Gross salary	497000	497000	<p>13/03/20 CDINESH KUMAR IAZ (Party - XIX)</p> <p>*80G Donation submitted Not under the power of DDO as per Income Tax Act. Further DDO is instructed to allow rebate under section 80G only in some specific donations.</p>
2. Less TPT	19200	19200	
3. Balance (1-2)	477800	477800	
4. Less under 80C	150000	150000	
5. Less under 80D	1500	1500	
6. Less 80G	50000*	---	
Total taxable income	276300	326300	
Total Amount of Tax	2630	7630	
Less Rebate u/s 87A	5000	5000	
Tax Payable	---	2630	
Add Cess	---	79	
Tax deducted at source	---	---	
Balance Tax Payable	---	2709	

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(B) - Sh. Yash Pal PO (2016-17)

Contents	Calculated by deptt	Calculated by audit	Reasons for recovery
1. Gross salary	674648	674648	*80G Donation submitted Not under the power of DDO as per Income Tax Act. Further DDO is instructed to allow rebate under section 80G only in some specific donations.
2. Less TPT	19200	19200	
3. Exempted HRA	13164	13164	
4. Less under 80C	123210	123210	
5. Less under 80D	1500	1500	
6. Less 80 G	76000*	-----	
Total taxable income	441574	517574	
Total Amount of Tax	19157	28515	
Less Rebate u/s 87A	5000	---	
Tax Payable	14157	28515	
Add Cess	425	855	
Tax deducted at source	14582	14582	
Balance Tax Payable	---	14788	

Settled
13/11/18
Dinesh Kumar
IAO Party
XIX

The following employees also donated to the above mentioned society during 2016-17 and DDO allowed rebate to them u/s 80 G of the income Tax Act as per the following details:-

680-4516

SNO	NAME AND DESIGNATION	AMOUNT DONATED	ADMISSIBLE REBATE U/S 80G by DDO	INCOME TAX PAYABLE
1.	Sh.Chander Pal, Wire Man	50000	NIL	5151
2.	Sh.Roshan Lal, Wire Man	70000	Nil	7210
3.	Sh. Ram Gopal PO	60000	Nil	6180

It is requested to deposit the short deduction of income tax amounting to Rs 36038/- in the concerned Govt Account under intimation to audit.

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Page-07

PARA NO. 02

(Ref. Memo dated: - 30/01/2018)

(17) 27/1

NIT Prepared in a Casual Manner and Non compliance of Terms and Condition of the Agreement

- 1. Providing of Air Conditioning units in Ahlmad Rooms in B-Block at district court Karkardooma Delhi.**

Agreement no.36/EE (E)/PWD/NE+S/M251/2016-17.

The work referred was carried out thought open tender and was allotted to M/s Yania Engineers. The estimated cost was Rs. 28, 77,182/- and the lowest tendered was for Rs. 22, 86,960/-. In the above referred work agreement contained 11 items. 31 extra items amounting to Rs.736706 /- were executed and deviation to the tune of Rs. 2, 21,883/- was executed.

- 2. Renovation of Type-V qtrs. Into Guest House at UTCS complex Vishwas Nagar,Shahdara,Delhi.**

Agreement no. 53/EE(E)/PWD/NE+S/M251/2016-17.

The work referred to was carried out thought open tender and was allotted to M/s Yania Engineers. The estimated cost was Rs. 11, 28,924/- the lowest tendered was Rs. 9, 67,460/-. In the above referred work agreement contains 29 items and 13 extra items amounting to Rs. 1, 38,505/- were executed and deviation to the tune of Rs. 1, 25,436/- were executed.

In the above work as per clause 7(A) of the schedule F no running Account bill shall be paid till the labour licence registration with EPFO and ESIC submitted by the contractor to the Engineer-In-charge but no such spotting record in this regard shown to audit before releasing the payment of the work.

- 3. Thirty number of double story SPS type class rooms, 5 No Staircases, 7 No toilet blocks at GSKV Old Seema Puri Delhi.**

Agreement no.14/EE (E)/PWD/NE+S/M251/2015-16.

The work referred to above was carried out thought open tender and was allotted to M/s Akash Enterprises. The estimated cost was Rs. 16, 48,214/- the lowest tendered was Rs. 11, 00,000/-. In the above referred work agreement contains 27 items and 16 extra items amounting to Rs. 1, 64,121/- were executed and deviation to the tune of Rs. 1, 09,861/- were executed.

In the above work as per clause 7(A) of the schedule F no running Account bill shall be payable whereas the contractor was given undue advantage by making pre mature payment of Rs. 1331458/- through the first and second running account bill. Further the labour licence registration with PPFO and ESIC record submitted by the contractor not shown to audit.

In all the above work,as per clause 36(i) of the terms and condition of the agreement the contractor requires to engage graduate engineer with two year experience at sites failing which recovery @ of Rs 4000/- per month shall be made from the contractor but no such record in this regard shown to audit.

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4. **Providing RO system in Lawyer Chamber F, G block At district court Karkardooma Delhi**

Agreement no. 27/EE(E)/PWD/NE+S/M251/2016-17.

The work referred to was carried out through open tender and was allotted to M/s Vivek Associates. The estimated cost was Rs. 15,98,880/- the lowest tendered was Rs. 12,60,864/-. In the above referred work agreement contains 03 items and 06 extra items were executed.

As per terms and condition of the agreement in respect of work mentioned at 1,2 and 4 above the original warranty/Guarantee of one year from the date of actual completion of work against all the items including replacement. The material should be purchased from Original Equipment Manufacturer(OEM) as per NIT term and condition and shall be supplied in original packing. Firm shall furnish undertaking regarding OEM backup for warranty after sale service and supplies of spares. Further the delivery of goods shall be made from Delhi and against a sale invoice issued from Delhi. The dealer supplying goods should be registered with Delhi VAT and carry a valid TIN. Compliance ensured in this regard not shown to the audit.

In all the above work in extra item statement in remark column it has been remarked that the item is required. As per CPWD work manual section 24.2.3(3) no extra item should be executed without the prior concurrence of its necessity by the authority that accorded the technical sanction. The Engineer-in-charge should anticipate the extra item that may be necessary for the execution of the work and will initiate the case for its approval from the competent authority. In the above work no prior approval for deviation as well as extra item was obtained. Considering the large no. of extra item the quantities of items in NIT are required to be revised. So, that the work should be executed at competitive rates.

Above mentioned irregularities be got regularized from the Superintendent Engineer concerned under intimation to audit.

para-08
~~PARA NO. 03~~

(Ref. Memo DATED: - 01/02/2018)

Provision of Contingency and its utilization

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

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B) The work order No- 42 dated 24/1/2015 for the work providing and fixing LED Display Board at both sides of main gate at CNBS, Geeta Colony Delhi for Rs. 298000/- the following has been observed:-

1. The Requisite performance security deposit @ 5% of the work done of Rs.298000/- i.e Rs.14900/- for the 02 years guarantee / warranty period has not been deducted from the contractors Bills vide voucher No.89 dated 27/2/2015.

The above irregularities be got regularized from the competent Authority under intimation to Audit.

PARA NO:-07 (Ref. Memo Dated: 15/01/2018)

NON PROCUCTION OF RECORD

- to be taken as fresh*
1. Log Book and Work Order File in respect of Hired Vehicle
 2. LTC Advance Register & LTC Bills.
 3. Medical Advanced Register.
 4. Attendance Register.
 5. Bill Register.
 6. Dismantle Account Register (Dead Stock Register)
 7. MAS Register in respect of Division -2511
 8. Work order file in respect of Sub division M-2512
 9. Spouse Information M2512
 10. Registers of progress of expenditure
 11. Liability register.

CDINESH KUMAR
13/3/2018
IAO Party - XIX
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SANJAY KUMAR
IAO AUDIT PARTY -16

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Current Audit Report

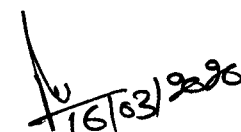
During the course of current audit, 20 observation Memos were issued to the Office of Executive Engineer, PWD (EMD (North East & Shahdara), M-251, Ramesh Park, Near Shakar Pur, Delhi for the period 2017-18 to 2018-2019. Audit Memos have been converted into 13 Audit Paras and 07 TANs.

Details of Current Recovery:

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
1	01	15525	0	15525	PARA-01
2	07	4426	0	4426	PARA-02
3	10	39883	0	39883	PARA-03
	Total	59834	0	59834	

Internal audit report has been prepared on the basis of information furnished and made available by the Office of Executive Engineer, PWD (EMD (North East & Shahdara), M-251, Ramesh Park Near Shakar Pur, Delhi for the period 2017-18 to 2018-2019. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.




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

PART-II
CURRENT AUDIT REPORT (2017-18 to 2018-19)

PARA-01 Short deduction of UTGEIS subscription–Recovery of Rs. 15525/-
(Audit memo No. 01 Dated 02.03.2020)

As per Office Memorandum No. F.7(5)-EV/89, Govt. of India, Ministry of Finance, Department of Expenditure dated 15.05.1989, regarding Central Government Employees Group Insurance Scheme, 1980, the rate of subscription for Group 'A', 'B', & 'C' employees are Rs. 120, Rs. 60 & Rs. 30 per month.

During the test check for the audit period, it has been found that an amount of Rs. 15/- pm instead of Rs. 30/- has been deducted from the salary of the Group 'C' officials on account of UTGEIS which resulted in short recovery of Rs. 15525/- as per details given below:

Sr. No.	Name & Designation	Period	Amount recovered by the Deptt.	Amount to be recovered	Diff.	Amount short recovered
1.	Rakesh Kumar, Khallasi	01.01.2011 to 31.12.2017 (84 months)	Rs. 15/- p.m.	Rs. 30/- p.m.	Rs. 15/- p.m.	Rs. 1260/- ✓
2.	Radhey Shyam, Khallasi	01.01.2011 to 31.03.2018 (87 months)	Rs. 15/- p.m.	Rs. 30/- p.m.	Rs. 15/- p.m.	Rs. 1305/- ✓
3.	Jaleshwar Sahni, Khallasi	01.01.2011 to 31.12.2019 (108 months)	Rs. 15/- p.m.	Rs. 30/- p.m.	Rs. 15/- p.m.	Rs. 1620/- ✓
4.	Ranjit Singh, Khallasi	01.01.2011 to 31.12.2019 (108 months)	Rs. 15/- p.m.	Rs. 30/- p.m.	Rs. 15/- p.m.	Rs. 1620/- ✓
5.	Raj Rani, Khallasi	01.01.2011 to 31.12.2019 (108 months)	Rs. 15/- p.m.	Rs. 30/- p.m.	Rs. 15/- p.m.	Rs. 1620/- ✓
6.	Jagat Singh, Khallasi	01.01.2011 to 31.12.2019 (108 months)	Rs. 15/- p.m.	Rs. 30/- p.m.	Rs. 15/- p.m.	Rs. 1620/- ✓
7.	Jagdish, Khallasi	01.01.2011 to 31.12.2019 (108 months)	Rs. 15/- p.m.	Rs. 30/- p.m.	Rs. 15/- p.m.	Rs. 1620/- ✓
8.	Shambhu Shah, Khallasi	01.01.2011 to 31.12.2019 (108 months)	Rs. 15/- p.m.	Rs. 30/- p.m.	Rs. 15/- p.m.	Rs. 1620/- ✓
9.	Chander Seth, Khallasi	01.01.2011 to 31.12.2019 (108 months)	Rs. 15/- p.m.	Rs. 30/- p.m.	Rs. 15/- p.m.	Rs. 1620/- ✓
10.	Gajraj Singh, Khallasi	01.01.2011 to 31.12.2019 (108 months)	Rs. 15/- p.m.	Rs. 30/- p.m.	Rs. 15/- p.m.	Rs. 1620/- ✓
	Total					Rs. 15525/- ✓

Division may recover Rs. 15525/- on account of short recovery of CGEGIS from the above officials after due verification of facts and figures under intimation to Audit. Similar type of other cases may also got reviewed at DDO / HOO level.

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During the course of audit of financial year 2014-15, it has been observed that following bills have been charged to work contrary to the instructions contained in the above OM :-

S/No	Bill No. and date	Type of bill	Charged to	Amount (Rs)
1	18 dt. 13/10/2014	Tonner	A/R &M/O	2000
2	19 dt. 13/10/2014	Computer Hardware	A/R &M/O	7650
3	20 dt 13/10/2014	Cartirage	A/R &M/O	7800
4	101 dt.16/03/2015	Photocopier Machine	A/R &M/O	10012
5	102 dt.16/03/2015	Tonner Cartirage	A/R &M/O	6159
6	103 dt.16/03/2015	Towel	A/R &M/O	6157
7	104 dt.16/03/2015	Table Glass	A/R &M/O	2813
8	105 dt.16/03/2015	Stationary	A/R &M/O	14955
9	127 dt. 29/12/2015	Refreshment	A/R &M/O	4000
10.	55 dt 19/02/16	Stationary	A/R &M/O	18223
11.	03 dt 19/06/16	Refreshment	A/R &M/O	4000
12.	32 dt 19/07/16	Stationary	A/R &M/O	17713
13.	06 dt 08/03/16	Refreshment	A/R &M/O	3998
14.	07 dt 08/03/16	Refreshment	A/R &M/O	1827
15.	27 &28 dt 10/03/16	Stationary	A/R &M/O	7823
16.	31 dt 16/03/2016	Stationary	A/R &M/O	10194
17.	33 dt 16/03/2016	Stationary	A/R &M/O	10194
18.	39 dt 18/03/2016	Stationary	A/R &M/O	8880
19.	59 dt 18/03/2016	Stationary	A/R &M/O	6503
20.	70 dt 19/03/2016	Stationary	A/R &M/O	9852
21.	83 dt 29/03/2016	Stationary	A/R &M/O	9852
22.	110 dt 30/03/2016	Set Top Box Subscription	A/R &M/O	4500
23.	17 dt. 18/10/2016	Tonner Cartage & Mother Board	A/R &M/O	5700
24.	32 dt 19/07/16	Digital Printer	A/R &M/O	5700
25.	32 dt 19/07/16	Water Bill	A/R &M/O	9871
26.	09 dt.15/10/2016	Stationary	A/R &M/O	9871
27.	18 dt. 18/10/2016	Stationary	A/R &M/O	17730
28.	29 dt. 03/10/2016	Water Bill	A/R &M/O	17713
29.	51 dt. 10/10/2016	Stationary	A/R &M/O	17713
30.	03 dt 19/06/16	Water Bill	A/R &M/O	18090
31.	03 dt. 14/10/2016	Stationary Item	A/R &M/O	18090
32.	17 dt. 18/10/2016	Internet Connection	A/R &M/O	7241
33.	09 dt.15/10/2016	Photostat Paper	A/R &M/O	7850
34.	92 &93 dt.25/11/16	Refreshment	A/R &M/O	798
35.	92 &93 dt.25/11/16	Photostat Paper	A/R &M/O	798
36.	16 dt 08/11/2016	Water Bill	A/R &M/O	4000
37.	21 dt 10/11/2016	Water Bill	A/R &M/O	4000
38.	17 dt. 08/11/2016	Stationary	A/R &M/O	1995
		Stationary	A/R &M/O	1995
		Tonner	A/R &M/O	17730
		Misc. Purchase for Office	A/R &M/O	17730
		Tonner	A/R &M/O	18090
		Tonner	A/R &M/O	18090
		Tonner	A/R &M/O	13156
		Tonner	A/R &M/O	13156
		Tonner	A/R &M/O	3675
		Tonner	A/R &M/O	3675

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39.	18 dt. 08/11/2016	Internet	A/R &M/O	7850
40.	21 dt 10/11/2016	Misc. Purchase for Office	A/R &M/O	4742
41.	218 dt 30/11/16	Refreshment	A/R &M/O	4000
42.	70 &71 dt.23/02/17	Stationary	A/R &M/O	17786
43.	218 dt 30/11/16	Refreshment	A/R &M/O	4000
44.	145 dt 27/03/2017	Stationary	A/R &M/O	1962
45.	145 dt 27/03/2017	Chair & Sofa dry cleaning	A/R &M/O	3900
46.	148 dt 29/03/2017	Internet Payment	A/R &M/O	7850
47.	126 dt. 27/07/17	Refreshment	A/R &M/O	4000
48.	126 dt. 27/07/17	Refreshment	A/R &M/O	4000
TOTAL				Rs.398074/-

Other similar cases may be reviewed and irregular booking of expenditure of Rs. 398074/- be got regularized from Finance department under intimation to Audit.

Para-09 **PARA NO. 04 (Ref. Memo DATED: - 25/01/2018)**
SUB: - Irregularities in procurement

As per rule 146 of the GFR regarding purchases of Goods “

- Purchase of goods costing above Rs. 15000/- (Rupees Fifteen Thousand only) and up to Rs. 1,00,000/- (Rupees One Lakh Only) on each occasion may be made on the recommendations of a duly constituted Local Purchase Committee consisting of three members of an appropriate level as decided by the competent authority. The committee will survey the market to ascertain the reasonableness of rate, quality and specification and identify the appropriate supplier. Before recommending placement of the purchase order, the members of the committee will jointly record a certificate as under.

“Certified that we _____, members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question.”

During scrutiny of procurement record it has been observed that the following Stationery purchases were made in violation of above mention rules.

SNO	VOUCHER NO	DATE	AMOUNT
1	55	19/2/2016	18323/-
2	32	14/7/2016	17713/-
3	92 AND 93	25/11/2016	17156/-
4	70 and 71	23/2/2017	17786/-
5	03	09/6/2016	4000/-

The following ultra Wires procurement/payment has been made on refreshment:-

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SNO	VOUCHER NO	DATE	AMOUNT
			3998/-
1	06	8/3/2016	1827/-
2	07	8/3/2016	4000/-
3	03	09/6/2016	4000/-
4	142	12/11/2015	4000/-
5	218	30/11/2016	4000/-
6	126	27/3/2017	4000/-
7	127	29/12/2015	4000/-

In respect of above purchases the record pertaining to fulfilment of codal formalities as per rule 146 of the GFR 2005 has not been produced before the Audit. The above irregular purchases be got regularized from the competent authority under intimation to Audit. Other similar cases may also be reviewed

PARA NO. 05 (Ref. Memo DATED: - 23/01/2018)

SUB:- Huge outstanding balance of Rs. 3.79 Crores under cash settlement suspense Accounts.

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

A watch is to be kept over the outstanding amount and steps should be taken for their settlement before 31st March. The register should be properly maintained there should be no inward claims outstanding more than 10 days without any sufficient reasons and prompt action should be taken by the office to send the outward claim and the register should be reviewed by the Divisional officer monthly accounts scrutiny of records revealed that an amount of Rs. 37859730/- lying under cash settlement suspense Accounts was outstanding since March 2015

The matter may be taken up with the police authorities on priority for settlement of outstanding balance of Rs.37859730/- under intimation to Audit.

PARA NO:-06 (Ref. Memo Dated: 24/01/2018)

Work order.

During the course of test check of the work order record for the period 2014-15 to 2016-17 the following has been observed:-

- As per section 5.1.(2) of the CPWD work manual – no work should be taken in hand without proper technical sanction except in case of urgent or emergent nature of work. In the case of the work executed through work order by the Division office no such kind of emergency or urgency was seen. In almost all the cases there is a gap of 10-12 days between the proposal and issuance of work order, in such a situation the work can be awarded through call of Tender raising the number of bidders

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and attract more competitive rates a few examples citing gap between the proposal and date of award of work order.

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SNO	YEAR	WORK ORDER NO	DATE OF PROPSAL	WORK ORDER DATE
1	2014-15	41	13/1/2015	24/1/2015
2		28	03/9/2014	16/9/2014
3		27	21/8/2014	02/9/2014
4		40	13/1/2015	24/1/2015
5		29	21/7/2014	16/9/2014
6		32	20/9/2014	28/10/2014
7		35	17/12/2014	31/12/2014
8		07	09/4/2014	24/4/2014
9		06	21/3/2014	15/4/2014
10		03	14/3/2014	03/4/2014

SNO	YEAR	WORK ORDER NO	DATE OF PROPSAL	WORK ORDER DATE
1	2015-16	12	29/7/2015	13/8/2015
2		20	03/9/2015	21/9/2015

As per section 5.4.1, calling spot quotation should only be resorted under critical situation such as in the case of breakdown of essential services and in that case prior approval of the authority should be obtained. In none of the above cases neither the AA and ES and Technical sanction of their competent authority shown to the Audit.

2. IRREGULAR ISSUE OF WORK ORDER

A) The work order No- 28 dated 16/9/2014 for the work EOR for E.I and fans in social Welfare office and Toilet in Sanskar Ashram, Delhi for Rs. 837665/- the following has been observed:-

1. The proposal conceived on 03/9/2014 and work order issued on 16/9/2014 for the work order i.e. after 14 days.
2. No web publicity given for the proposal as per para 14.1(4) of CPWD Work manual unless situation warrants work order shall be placed only after competitive call of quotations with publicity through web and Notice Board.
3. The work order has been issued without obtaining the approval of the competitive Authority.

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PARA-02 Short deduction of Income Tax – Recovery of Rs. 4426/-.
(Audit memo No. 07 Dated 04.03.2020)

During the scrutiny of Income tax calculation records & pay bill register for the period 2018-19, it has been observed that the Division has recovered short amount of Income Tax, details of short recovery is as under:

Financial Year	As per division			As per Audit			Less rebate u/s 87A	Income tax to be recovered + E. Cess
	Gross Income	Taxable income	Income tax & E. Cess recovered	Gross income	Taxable income	Income tax & cess to be recovered		
Vijay Pal, W/man (income of 10 day LE Rs. 12462/- not included by Division.)								
2018-19	594628	401630	7582+303	607090	414090	8205+328	-	623+25=648
Jaleshwar Sahani, K/H (income of 10 day LE Rs. 11550/- not included by Division.)								
2018-19	585874	364700	5735+229	597424	376250	6313+253	-	578+24=602
Parmod Kumar, W/man (income of 10 day LE Rs. 15265/- not included by Division.)								
2018-19	749060	556060	23712+948	764325	571325	26765+1071	-	3053+123=3176

Division may recover Rs. 4426/- on account of short recovery of Income Tax from the above officials after due verification of facts and figures under intimation to Audit. Similar type of other cases may also got reviewed at DDO / HOO level.

PARA-03 Excess payment of Rs. 39883/- towards EPF for hiring of Services from M/s Mangla Fire System. (Audit Memo No. 10 Dated 05.03.2020).

As per EPF rules, the contributions are payable on maximum wage ceiling of Rs. 15000/- only. During the test check of records of April, 2018 to Sept., 2018 it has been observed that work of "RMO various E&M services installed at DSSSB building Karkardooma, Delhi (SH: Operation of EI and Fans including compound light sub-station DG set Water supply and Dewatering system Fire Fighting and Sprinkler System Lifts Fire Alarm and PA System" was awarded to M/s Mangla Fire System vide Voucher No. 51 dated 06.11.2018.

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

Period	Amount on EPF charged by the agency	No. of workers	EPF charged by the Agency @ 12% per worker	EPF to be charged @ 12% per worker (over & above Rs. 15000)	Excess payment made to agency
April, 2018	16978	04	2037	0	8148
May, 2018	15672	01	1881	0	1881
	17631	01	2116	0	2116
	16325	02	1959	0	3918
June, 2018	16325	04	1959	0	7836
July, 2018	16325	01	1959	0	1959
	16978	03	2037	0	2037
August, 2018	16325	01	1959	0	1959
	16978	03	2037	0	2037
September, 2018	16325	02	1959	0	3918
	16978	02	2037	0	4074
TOTAL RECOVERY TO BE MADE					39883

Division may recover Rs. 39883/- from the above agency on account of excess payment towards reimbursement of EPF over and above Rs. 15000/- after due verification of facts and figures under intimation to Audit. Similar type of other cases may also be got reviewed.

PARA-04 Office expenditure charged to works (Audit Memo No. 19 Dated: 09.03.2020)

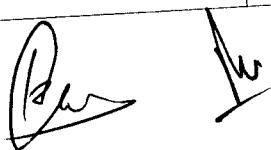
During the test check of vouchers relating to works for the audit period 2017-19, it was observed that various expenditures were debited to various works but are of the nature of office expenditure. Such expenditures are given below:

S. No.	CV No. and date	Item	Name of work	Firm	Amount
1.	51, 14.07.2017	TS Register, Tender Opening Register, Photo paper A/4, DSR(E), Pilot pen V-S Pencil, Remote Bell etc.	RMO Services Lawyers chambers Block DEFG&H at Distt. Court Karkardooma, Delhi.	Mukesh Enterprises	8560
2.	43, 07.07.2017	Towel, washing Shop, Glass Tumbler	-do-	Kendriya Bhandar	14959
3.	92, 1/1, 27.03.2018	Pilot pen, Ruled Register, E/L Forms, C/L form, Punch machine, photopaper A/4, Ball Pen	-do-	Mukesh Enterprises	1667

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4.	92, 1/2, 27.03.2018	NIT Cover, Agreement Cover, Pilot Pen, Hit spray etc.	-do-	-do-	7444
5.	93, 1/4, 27.03.2018	Log Book, Complain register, duster, pochha tumbler, peon book	MOEI and fans and RMO Pump sets at SDM Court Seelampur, Delhi	Karan Deep	1976
6.	93, 1/5, 27.03.2018	Harpic (big), Toilet Brush, Broom Phool, Broom Stick, All out, pilot pen Digital photocopier machine model Toshiba-e-Studio-160	-do-	-do-	1900
7.	01, 1/1, 02.09.2018	Photocopy paper A/4	RMO NE & Sh. At DC (NE) Office, Nand Nagri, Delhi	Stationery Needs	1935
8.	01, 1/2, 02.09.2018	File cover, Register 4Q, Register 2Q, All Pins	-do-	-do-	1990
9.	01, 1/3, 02.09.2018	NIT File cover, Agreement file cover, diary register	-do-	-do-	1980
10.	01, 1/4, 02.09.2018	GCC Book, H/R Form, U-clip, Stapler pin small	-do-	-do-	1978
11.	01, 1/5, 02.09.2018	Med. Bill form, GPF Bill form, Ball pen, pilot pen, bill register, pay bill form, pencil, stapler pin, erasor	-do-	-do-	1992
12.	15, 6/7, 07.02.2017	Refill laser, drum laser, blade	RMO E&M installation at Sanskar Ashram, Dilshad Garden, Delhi.	Siddharth Stationers	1964
13.	15, 7/7, 07.02.2017	Rubber, sharpner, phinyal, Scissor big, MAS register, Task Register	RMO E&M installation at Sanskar Ashram, Dilshad Garden, Delhi.	Ishu Enterprises	1967



1574

14.	45, 1/5, 10.02.2017	HP Toner Cartridge, refilling 88A, Viper Blade change	MOEI and fans and pump sets at SDM Court, Seelam Puri	D.K. Enterprises	1250
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The above expenditure may be got regularized from Finance Department along with the review of similar types of other cases under intimation to Audit.

PARA-05 Inadmissible payment of Rs. 1395790/- in violation of conditions of the contract. (Audit Memo No. 13 Dated: 06.03.2020).

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

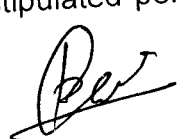

However, during the test check of agreement register & payment vouchers for the audit period, it was observed that in the execution of the works the above mentioned provision was not followed and contractor was paid over and above 1.25 times of the tendered amount. Some of the cases test checked are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

Sr. No.	Name of work with Agreement	Tendered cost	1.25 times of tendered cost	Actual payment made	Inadmissible payment
1.	Construction of prefab. Hut for HQ of Meghalaya Police along with development work located at PTS Wazirabad, Delhi. (79/18-19)	1744611	2180764	2698608	517844
2.	Providing and fixing of 2 Nos. 250 KVA silent type Diesel Generator set with AMF Penal etc. at RTC & CPMF Campus Wazirabad, Delhi. (60/18-19)	3643998	4554998	5175531	620533
3.	EOR to EI and fans at GGSSS B-1 Yamuna Vihar, Delhi, EOR to EI and fans at GGSSS Karawal Nagar Delhi (02/18-19)	1496217	1870271	2127684	257413
TOTAL					1395790

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

PARA-06 Non-completion of works. (Audit Memo No. 08 Dated 04.03.2020)

Section 29.1 of CPWD works Manual stipulates that the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor and work should be proceeded with all due diligence on part of the contractor throughout the stipulated period of the contract. Further Section 29.4(2)

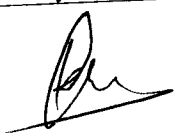
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the extension, in order to be binding, will have to be by the 'agreement' of the parties, express or implied.

Test check of records revealed that the following works were not completed till date although their stipulated period of completion is over:

Sr. No.	Sr. No. of Agreement Register	Name of work	Stipulated Date of start	Stipulated date of completion	Delay in days (20.02.2020)
1.	01	AR & MO GNEC ND, (SH: Upkeeping and monitoring of service of GNEC and providing & Service of Computer etc.	13.04.2017	12.10.2017	861 days
2.	26	A/A to MAMC ND (SH: Renovation of Museum of Anatomy in MAMC ND)	22.07.2017	12.10.2017	861 days
3.	34	AR & MO to various Hospital under Health Maint. And Circle, PWD ND (Upkeeing and maint. Of services of LN Hospital Complex, GB Pant Hospital, MAMC, ArunaAsaf Ali, Govt. Hospital and associated dispensaries	01.09.2017	31.08.2018	538 days
4.	50	Execution of various retrofitting work for implementation of work disabilities at under Accessible India Campaign (Sugamya Bharat Abhiyana), GB Pant Hospital, GNEC Hospital, MAMC ND	23.09.2017	21.03.2018	687 days
5.	51	A/A to MAMC, ND. (SH: Renovation and upgradation of forensic medicine, PF false ceiling in corridor of Deptt. Of Bio Chemistry c/o SPS Type staff room in mortuary & P/F stainless steel.	29.09.2017	27.12.2017	785 days
6.	53	Repair and renovation of Drug Control cell and modifications to make premises accessible for physically challenged person in Tibbia College and Hospital Karol Bagh, ND	09.10.2017	07.01.2018	774 days
7.	61	Purchase demolishing and dismantling of BSES room near boiler house at LN Hospital, ND	28.10.2017	16.11.2017	826 days
8.	77	AR & MO to various Hospital under Health Maintenance Zone PWD Delhi (SH: Pdg. Various services (unskilled & Semiskilled such as clerical, data entry operator.	21.12.2017	20.12.2018	428 days




9.	84	A/A to GB Pant Hospital, ND. Reno. Of auh. Vibration block for EM at ground floor Academic block	28.01.2018	27.05.2018	634 days
10.	98	A/A to GNEC New Delhi (SH: Repair and additional alteration work as Security Guard room	27.02.2018	26.02.2019	359 days
11.	27 (2018-19)	AR & MO MAMC New Delhi (SH: Arresting of extensive seepage / leakage at Toilet at N.CH, NGH PG Men's Hostel, Old Boys Hostel & Type V qtrs.. & water proofing treatment at NBH at Deptt. Canteen at MAMC)	29.06.2018	27.08.2018	542 days
12.	41	A/A to L.N. Hospital New Delhi. (SH: Renovation of work shop at LokNayak Hospital, New Delhi.	06.08.2018	03.11.2018	474 days
13.	42	A/A to LN Hospital ND (Renovation work of Gynaecology 2 nd floor near new burn nursery at LN Hospital)	04.08.2018	01.11.2018	476 days
14.	44	A/A to LN Hospital ND (SH: Additional Alteration for beautification of man entrance of OT Block at LN Hospital, ND)	10.08.2018	07.11.2018	470 days

From the above records, it is evident that the above works have not been completed till date. Division may take appropriate action to complete the above works under intimation to Audit.

PARA-07 Installation of GPS system (Audit Memo No. 17 Dated: 09.03.2020)

As per records provided by the EE, Division M-251 (North East & Shahdara), it has been observed from the records made available to Audit that Division has hired two nos. of vehicle, details of the hired vehicle is as under:

Sr. No.	Vehicle No.	Vehicle attached with
01	DL 1Z 7468	EE(E)
02	DL 1ZB 3951	AE (Inspection street light)

It has been further intimated by the Division M-251 that GPS system has not been installed in the above vehicles.

Executive Engineer of the Division may get install GPS System in the above mentioned hired vehicles under intimation to Audit.

PARA-08 Non-revision of Technical Sanction. (Audit Memo No. 09 Dated: 04.03.2020)

As per Section 2.5.2 of CPWD Works Manual stipulates that actual expenditure can exceed the technical sanction upto 10 per cent, beyond which revised technical sanction shall be necessary.

Test check of records of the division revealed that the final payment made to the contractor in excess of 10% Technical Sanction in respect of following works :

Name of work	Agreement No.	Estimated cost	Amount of Technical Sanction	Amount of TS in excess of 10%	Actual expndt.	Inadmissible amount
SITC of outdoor condensing unit with refrigerant piping for strengthening of VOLTAS make PTAC plant in B-Block at District Court KKD, Delhi.	51 (2017-18)	6018908	6079097	6687007	7110098	423091
Providing and fixing of 2 Nos 250 KVA Silent type DG set with AMFpanel etc at RTC and CPMF Campus, Wazirabad, Delhi	60 (2018-19)	3905674	3944731	4339204	5175531	836327
Replacement of LED flood light fitting at various underpasses and under neath of flyover under East and North East Delhi	140 (2018-19)	2158750	2158750	2374625	2519887	145262
Providing electrical installation for new video conferencing room and New caretaking branch (NorthEast)in B-Block 6 th and 5 th floor at Distric Court, KKD for Rs. 528523 and Providing security light, Bollard Light, solar light fitting in O block KKD	141 (2018-19)	1295935	1316698	1448368	1465924	17556

Division may be obtained revised Technical sanction in the above case under intimation to audit.

PARA-09 Time bared cheques amounting to Rs. 1831966/-. (Audit Memo No. 02 Dated 03.03.2020).

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

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While scrutiny of form 51 – “Schedule of Reconciliation of cheques drawn and Remittances” and other related records for the month of March, 2019 it has been found that cheques amounting to Rs. 1831966/-, which was issued by the division but not presented to bank for encashment and became time barred as per the detail given below:

Sl. No.	Cheque No.	Date of issue	Amount (Rs.)
1.	235109	03.10.2007	3625
2.	211453	18.01.2008	5799
3.	211454	18.01.2008	4742
4.	665192	05.06.2008	915
5.	677065	25.10.2008	33404
6.	684771	28.01.2009	133526
7.	884001	06.02.2009	143561
8.	917435	21.03.2009	3013
9.	917436	21.03.2009	5703
10.	917569	22.04.2009	4075
11.	918817	22.11.2010	7200
12.	C 474313	07.07.2010	7500
13.	C 474423	07.05.2011	2159
14.	A 919287	30.01.2012	17115
15.	A 919512	08.06.2012	5217
16.	A 919531	16.06.2012	79984
17.	A 925712	23.02.2013	4767
18.	A 925717	26.02.2013	3469
19.	A 802533	18.02.2014	10000
20.	C 264989	03.04.2014	1042066
21.	A 802568	08.05.2014	27518
22.	C 264993	29.05.2014	4482
23.	C 264994	13.06.2014	5000
24.	A 802659	10.02.2015	200318
25.	C 513577	25.04.2018	7535
26.	C 513579	27.06.2018	61601
27.	A 846661	29.10.2018	400
28.	C 513589	20.12.2018	7272
Total			1831966

As the above cheque has become old more than six months, because of no claim/dispute and there is no possibility of encashment of these cheques. HOO may please take immediate steps to settle these accounts as per rule, under intimation to audit.

PARA-10 Non revalidation of FDR/Bank Guarantees. (Audit Memo No. 11 Dated: 05.03.2020).

During the course of audit of Valuable Register maintained in PWD Division, M-251, 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.	Sl. No of valuable Register	Name of agency	No. of FDR/BG	Amount of Valuable FDR/BG	Date of expiry of validity of FDR/BG
1.	604	M/s Nidhi Enterprises	82426539	28226	18/08/2017
2.	626	M/s Shardha Electricals	0276008	7000	29/08/2017
3.	627	M/s Shardha Electricals	0276007	10500	29/03/2018
4.	637	M/s Shardha Electricals	0276015	36000	15/10/2017
5.	685	M/s R.P Elect & Mech. Works	562110 562114	8000 35000	27/02/2018 27/02/2018
6.	691	M/s Singh Electricals	588338	6000	20/11/2018
7.	709	M/s Ovn	37253171541	15370	22/01/2019
8.	710	M/s Krish Elect Works	445094	80000	01/11/2018
9.	715	M/s Singh Elect	588720	21000	30.01.2018
10.	824	M/s Nidhi Enterprises	0334829	44288	11/12/2018
11.	830	M/s Bhagwat Associates	074616	43137	17/07/2019
12.	832	M/s Subham Enterprises	593632	20000	25/01/2019
13.	837	M/s Bhagwat Associates	074394	25500	04/07/2019
14.	845	M/s U.P. Electrical Works	764501	50000	09/08/2019
15.	848	M/s Bhagwat Associates	074799	19550	21/07/2019
16.	849	NM/S R.C Enterprises	073992	40393	21/03/2019

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

PARA-11 Heavy outstanding balances under deposits. (Audit Memo No. 03
Dated 03.03.2020)

During test check of monthly account (Form-79) of Ex. Engineer, M-251 for the month of March, 2019, it was observed that an amount of Rs. 6.42 crore was lying outstanding under the head "Public Works Deposits" as detailed below:

Classes of deposits	Amount as on 31.03.2019
Civil Deposits - Security Deposits (Part II)	24264801
Civil Deposits - Public Work Deposits (Part III)	26620750
Civil Deposits - Other Deposits (Part V)	13272306
Total outstanding as on 31.03.2019	64157857

Heavy accumulation under Part-II of Rs. 2.43 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. 2.66 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. 1.33 crore under Part-V, Other Deposits was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

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

PARA-12 Excess expenditure over budget allotment. (Audit Memo No. 14
Dated:09.03.2020)

In terms of Rule 57(1) of the GFR, 2017, The Departments of the Central Government shall be responsible for the control of expenditure against the sanctioned grants and appropriations placed at their disposal. The control shall be exercised through the Heads of Departments and other Controlling Officers, if any, and Disbursing Officers subordinate to them. (3) No expenditure shall be incurred which may have the effect of exceeding the total grant or appropriation authorized by Parliament by law for a financial year, except after obtaining a supplementary grant or appropriation or an advance from the Contingency Fund. Since voted and charged portions as also the revenue and capital sections of a Grant/Appropriation are distinct and re-appropriation inter se is not permissible, an excess in any one portion or section is treated as an excess in the Grant/Appropriation.

However during the scrutiny of reconciliation statement for the Month of March, 2019 provided by the Division, it has been observed that final expenditure under the following budgetary head exceeded the available funds:

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Sr. No.	Financial year	Head	Budget Allotted	Expenditure	Excess expenditure
01.	2018-19	MH-2202, Comp. Maintenance of Civil & Electrical Works in Govt. Schools	90,00,000	1,57,25,727	<u>67,25,727</u>

The above excess expenditure may be got regularized from Finance Department, Govt. of NCT of Delhi under intimation to Audit.

PARA-13 Non production of records. (Record Memo No. 20 Dated: 12.03.2020)

Following records have not been produced for scrutiny of Audit.

2014-17:-

- 1 Log book and work order file in respect of Hired Vehicle.
- 2 LTC Advance register & LTC bills.
- 3 Medical advance register.
- 4 Attendance register.
- 5 Bill register.
- 6 Dismantle Account Register (Dead Stock Register).
- 7 MAS Register in respect of Sub-division M-2511.
- 8 Work order file in respect of sub division M-2512.
- 9 Spouse information M-2512.
- 10 Register of progress of expenditure.
- 11 Liability register.

2017-19 (Current Audit)

1. Reconciliation statement for the period 2017-18.
2. No. of Photocopier purchased/hired along with files.
3. No. of Computer purchased along with files.
4. Outsourcing of Security/Sanitation in the office/site.
5. Purchase file of R.O. System.
6. GPF ledger.

The above record may be produced before the next Audit.

Pohar

D
12/03/2020
(DINESH KUMAR)
Inspecting Audit Officer
Audit Party No. XIX

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**PART-III
(TEST AUDIT NOTE)**

TAN-01 Unrealistic Estimates. (Audit Memo No. 04 Dated 03.03.2020)

During the test check of records of office of Executive Engineer (Elect.), PWD Division M-251, (North East & Shahdara), Ramesh Park, Shakarpur, Delhi, for the period 2017-18 to 2018-19, it has been noticed that there is huge variation between the estimates and the tendered amount. A few instances are as under:

Sr. No	Sr. No. of Agreement Register	Name of work	Estimated Amount (In Rs.)	Tendered Amount (In Rs.)	Variation in %age
	2018-19				
1.	01	RMO E&M services at I.C. (NE) office complex Nand Nagri, Delhi. RMO E&M Services at DIET Building, Dilshad Garden, Delhi etc.	682570	375328	(-)45.01
2.	37	RMO E&M Services at I.C. (NE) office Complex Nand Nagri, Delhi (SH: Replacement of existing main LT Panel Sub-station)	462520	263500	(-)43.02
3.	64	RMO E&M Services at Polce Station Seema Puri, Delhi. (SH: Providing & replacement of defective parts of Fire Alarm & PA system & Balance fire fighting equipment at Police Station Seema Puri.	349884	211130	(-)39.66
4.	75	RMO E&M services at UTCS Bldg. Vishwas Nagar, Shahdara Delhi etc.	209900	104000	(-)50.45
5.	79	Construction of prefab hut for HQ of Maghalaya Police along with development work located at PTS Wazirabad, Delhi	23186117	13450266	(-) 41.99
6.	80	Constn. Of prefab hut for HQ at PTS Wazirabad, Delhi	48391201	28555648	(-) 40.99
7.	85	EOR works at PTS Wazirabad, Delhi (SH: Renovation of mud houses, open dining Hall and Tin Sheds)	24750063	14357512	(-) 41.99
9.	87	Providing and replacement of worn out batteries for UPS at UREC Centre Mustafabad AC-69, Ghonda, AC-66, Delhi	363386	169923	(-) 53.24



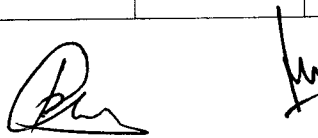

10.	95	RMO E&M Services in KKD Court, ACI B & JKL at Distt. Court KKD, Delhi etc.	1619325	921920	(-) 43.06
11.	129	RMO Street lights, pumps and EI of various underpasses, RUB ways, subways and underneath of flyovers under PWD M-251, 4 th floor MSO Bldg. ND	4345920	2607200	(-) 40.00
12.	159	Repairing of fire alarm system at Distt. Courts, KKD, Delhi	4026583	2248144	(-) 44.17
13.	185	Running operation & maintenance of stream water pumps, DG sets at various locations under PWD M-251.	2223936	1292106	(-) 41.90
14.	189	RMO E&M services in KKD Court, ACI, B & JKL at Distt. Court 'O' Block Resdl. Court complex, DA staff qtrs. KKD.	1789134	866895	(-) 51.55
15.	2017-18 03	RMO E&M Services at KKD Court Complex, ACI, Rajender Nagar, B&JKL Block at Sec. 11, Sahibabad, Distt. Court KKD.	1222833	640090	(-) 47.66
16.	12	RMO E&M Services installed at UTCS Bldg., Vishvas Nagar, Shahdara, Delhi (SH: servicing maintn. of WTAC / STAC)	541335	256430	(-) 52.63
17.	16	RMO E&M Services at varion VREC Centre, Delhi.& ors.	284290	118800	(-) 58.21
18.	64	Pvd. Signage in common area (Exit / stair exist, fire extinguisher, drinking water, toilets, lift lobby, floor indication etc.	1227000	411950	(-) 66.43
19.	79	RMO E&M services in Lawyers chambers Block DEFGH and Court block ACI, B & JKL at Distt. Court KKD Delhi & ors	884344	383787	(-) 56.60
20.	126	Replacement of three nos. 8 passengers VIP lifts in Á Block, Karkardooma Court, Delhi	8244779	3851280	(-) 53.29

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

TAN-02 Slow progress of works leading to missing the deadlines for completion of work (Audit Memo No. 05 Dated- 03.03.2020).

Test check of Agreement register of PWD Division B-251 revealed that progress of some of the works during the audit period was very slow and missed the stipulated date of completion by 5-14 months. Details of some of the works are given below for reference:-

S. No.	Name of the work	Name of the contractor	Stipulated date of start	Stipulated date of completion	Actual Date of Completion	Delay in Months (approx.)
1.	SITC of variable refrigeration flow modular type AC systems in waiting area of family court at Distt. Court KKD Delhi. (09)	M/s Pratham Enter.	01.05.17	15.05.17	02.07.18	14
2.	EOR to EI and fans at RPVV B Block Yamuna Vihar, Delhi (26)	M/s S.K. Engineers	03.06.17	02.08.17	05.06.18	10
3.	Repairing & repl. Of feeder pillar and various cable for proper lighting in the Mud houses and the premises at RTC Wazirabad, Delhi (28)	M/s Pratham Enterprises	29.05.17	28.07.17	04.01.2018	05
4.	Pvd. EI in ladies rooms at Distt. Court KKD, Delhi (32)	M/s A.K. Electric works	30.05.17	29.07.17	15.05.18	10
5.	RMO E&M installation at Gandhi Gram, HLTB Jail Block, Tahir Pur delhi. (41)	M/s Singh Electrical	01.06.17	31.07.17	10.01.18	05
6.	Replacement of 2 Nos. & Passenger (G+7) lifts in 'O' Block Resdl. Court Complex at Distt. Court, KKD, Delhi (52)	M/s OTIS Elevator Company (India) Ltd.	17.06.17	16.12.17	25.06.18	06
7.	Providing of high mast lights at jungle Gate and old gate at PTS Wazirabad, Delhi (54)	M/s Shaka Electricals	20.07.17	19.09.17	16.04.18	07
8.	EOR to EI and fans at GGSSS Dayal pur Delhi (59)	M/s RP Electricals	27.07.17	26.09.17	01.06.18	08
9.	Convention of old family court into juvenile court at Vishwas Nagar, Shahdara, Delhi (81)	M/s A.K. Electric works	20.10.17	19.12.17	30.11.18	11
10	RMO various E&M services installed at ITI Vivek Vihar, Delhi (SH: repairing replacement of misc. electrical works in Red building, ITI, Vivek Vihar, Delhi) (82)	M/s Nidhi Enterprises	21.10.17	20.11.17	08.06.18	07
11.	Upgradation of Auditorium at Sarvodaya Kanya Vidyalaya Anand Vihar, Delhi. (88)	M/S S.K. Engineers	07.11.17	06.02.18	06.09.19	19
12.	RMO E&M services at Police Station, GTB Enclave, Delhi (SH: Repairing & replacement of EI & Fans and Compound light) (105)	M/s AS Electricals	16.01.18	15.03.18	06.10.18	07



13.	Replacement of existing 250 KVA DG set with silent type 320 KVA DG set of sub-stn. 'D' Block at Distt. KKD Court, Delhi. (114)	M/s Krishna Engineering	05.03.18	04.05.18	05.02.19	09
14.	Replacement of three nos. 8 passengers (G+3) VIP lifts in 'A' Block, KKD Court, Delhi. (126)	M/s OTIS elevation Co. (I) Ltd.	26.03.18	25.11.18	29.05.19	06

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

TAN-03 Withheld of Security Deposit (Audit Memo No. 06 Dated:03.03.2020)

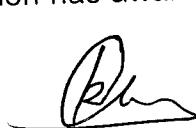

During the course of audit of Cash Book of PWD M-251, it has been observed that a number of security deposits deposited by contractors against different works have been withhold for more than approx. 20-29 months by the Division. Some of the cases are as under:

S. No.	Name of Contractor	CV No. with date of withheld security deposit	Amount of Security Deposit (in Rs.)
1.	M/s Hi-tech Accurate Communication Pvt. Ltd.	06, 07.10.2017	42900
2.	M/s R.P. Steel & Maint. Works	91, 25.10.2017	31215
3.	M/s Johnson Lifts (P) Ltd.	29, 13.11.2017	212054
4.	M/s A Anu Cool Engineers	35, 13.11.2017	44709
5.	M/s OTIS Elect (P) Ltd.	117, 27.11.2017	92500
6.	M/s Goel Electric Works	15, 07.12.2017	106100
7.	M/s Shree Krishna	38, 24.02.2018	27121
8.	M/s A.K. Electric works	42, 24.02.2018	85202
9.	M/s Voltas	71, 28.02.2018	23190
10.	M/s R.R. Electric Lab.	168, 29.03.2018	31843
11.	M/s Rakesh Securities	246, 31.03.2018	61410
12.	M/s Saini Electricals	18, 11.05.2018	19279
13.	M/s S.K. Engineers	60, 21.05.2018	31358
14.	M/s E-Vision India Pvt. Ltd.	119, 31.05.2018	32475
15.	M/s Johnson lifts (P) Ltd.	42, 13.06.2018	36600

Division may take appropriate action to refund the above security deposits to the concerned firms if the purpose of holding has been fulfilled and similar types of other cases may also be reviewed under intimation to Audit.

TAN-04 Unfruitful expenditure on advertisement due to fore-closure of work. (Audit Memo No. 12 Dated: 06.03.2020)

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-251, Delhi, it was observed that the division has awarded the works to the contractor as detailed below:

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.	Renovation & upgradation of EVM's Godowns E.I's Fixtures at under Loni Road, Flyover, Delhi-11093	597950	13.07.2018	12.09.2018	43/EE(E)/PWD/NE &S/2018-19	09.01.20	M/s Pragti Services
2.	E.O.R. to E.I. & Fans at D.C. (North-East) Office Complex, Nand Nagri, Delhi	1068054	30.05.2017	29.07.2017	34/EE(E)/PWD/NE &S/2017-18	24.08.17	M/s Vivek Associates

The work was not started and fore-closed by the Division under clause 3A of the agreement. The audit is of the opinion that awarding of above work is without ensuring the requirement of user department. It is suggested that the NIT may be called after ensuring the conditions mentioned in section 15.1.(2) of CPWD Manual.

TAN-:05 Physical Verification of Stock Register. (Audit Memo No. 18 dated: 09.03.2020)

Scrutiny of MAS stock registers maintained in the sub-divisions, it is observed that physical verification of Stock Register 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 along with 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.

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TAN-06 Improper maintenance of Service Books. (Audit Memo No. 15 Dated: 09.03.2020).

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.

(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.

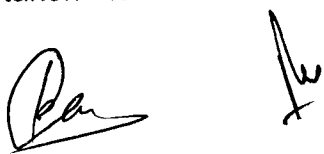
(4) Verification and communication of qualifying service after 18 years of service or 5 years before retirement :

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.	Suresh Babu, P.O.	31.07.2020
2.	Jagdish, Khallasi	31.12.2020
3.	Jaitun, Khallasi	28.02.2021
4.	Pramod Kumar, Wireman	31.01.2021
5.	Bhim Sen, Wireman	30.04.2021
6.	Rishi Kumar, P.O.	31.07.2021
7.	Chander Pal Singh, Wireman	31.07.2021
8.	Jagat Singh, Khallasi	28.02.2022
9.	Roshan Lal, Wireman	31.03.2022
10.	Radhey Shyam, Wireman	31.05.2022

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



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TAN- 07 Improper maintenance of Pay Bill Registers. (Audit Memo No. 16
Dated: 09.03.2020).

During the test check of the PBRs maintained by the Office of Executive Engineer, PWD, M-251 (North East & Shahdara), Ramesh Park, Shakarpur, Delhi for the Audit period 2017-19 following irregularities have been noticed:-

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

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




16/03/2020
(DINESH KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XIX