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**DIRECTORATE OF AUDIT
GOVT OF N.C.T. OF DELHI
4TH LEVEL, DELHI SECTT.
I.P.ESTATE: NEW DELHI**

AUDIT REPORT OF OFFICE OF EXECUTIVE ENGINEER, PWD Health Maintenance Electric Division (HMED) and other project electrical division B-241, Western Bank Yamuna Setu New Delhi

INTRODUCTION

The Internal Audit Report on the accounts of Office of OFFICE OF EXECUTIVE ENGINEER, PWD Health Maintenance Electric Division (HMED) and other project electrical division B-243, Western Bank Yamuna Setu New Delhi for the period 2019- to 2022-23 was conducted by the field Audit Party No. XI comprising of Shri Jaspal Singh, IAO/AO and Shri Ramesh Kumar, Sr. Asstt. The audit was conducted during 10 working days between 10/08/2023 to 18/08/2023

AIMS AND OBJECTIVES,

The Executive Engineer (E) , HPED, B 241 & other project Electrical Division PWD, Western Yamuna Bank, Lok Nayak Setu, ITO Delhi falls under the jurisdiction of the Project Manager, Health projects. There are three sub divisions & two subdivisions of HPED & OPED respectively. This division office is formed for handling the construction of health projects and construction of court building and there maintenance respectively.

H.O.D /H.O.O./ D.D.O's / Accountant/Cashier

The following officers have served as HOD/ HOO / DDO / Cashier during 2019-23.

1. List of DDO

S.No.	Name	From	To
1.	Sh. Anil Kumar Puri	06/2019	07/2020
2	Sh. Satyajeet Mandal	07/2020	09/2021
3	Sh. Sukhbir Singh Bhatia	09/2021	29/01/2022
4	Sh. Sanjay Kumaer	29/01/2022	Till Date

2. List of Cashier

S.No.	Name	From	To
01	Raj Kumar Patni UDC	01/04/2019	06/01/2023
02	Sh. Yashpal UDC	06/01/2023	Till date

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**Expenditure of the Department for the period
2019-20 to 2022-23**

(Amount in Lacs.)

Period	Budget Allotted	Expenditure
2019-20	4610	4233
2020-21	Not Provided	Not Provided
2021-22	16889	15248
2022-23	8500	8010

Vacancy Statement of regular staff as on 31.03.2023 :

3. Vacancy Statement:-

Group (A, B, C)	Sanctioned Post	Filled Post	Vacant Post
NIL			

Statutory Audit:

The Statutory audit of OFFICE OF EXECUTIVE ENGINEER, PWD Health Maintenance Electric Division (HMED) and other project electrical division B-241, Western Bank Yamuna Setu New Delhi Delhi has been conducted by AG (Audit) Delhi up to 2019

Maintenance of Records:

The maintenance of record of the of OFFICE OF EXECUTIVE ENGINEER, PWD Health Maintenance Electric Division (HMED) and other project electrical division B-241, Western Bank Yamuna Setu New Delhi for the period 2019-2023 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.	
01	2007-09	06	01	06	1,2,3,4,5
02	2009-17	03	00	00	1,2,3
03	2017-2019	06	02	01,06	2,3,4,5
		15	03	12	

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/ Regularized	Balance
NIL					

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Current Audit Report

During the course of current audit, 14 observation Memos were issued to the of OFFICE OF EXECUTIVE ENGINEER, PWD Health Maintenance Electric Division (HMED) and other project electrical division B-241, Western Bank Yamuna Setu New Delhi. Audit Memos have been converted into 10Audit Paras and 04TANs.

Details of Current Recovery:

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
NIL					

Internal audit report has been prepared on the basis of information furnished and made available by the of OFFICE OF EXECUTIVE ENGINEER, PWD Health Maintenance Electric Division (HMED) and other project electrical division B-241, Western Bank Yamuna Setu New Delhi 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. XI

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

PART - I

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(25)
42/12

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Para 1

PARA

Para - I (Memo No. 19)

Subject: Blockage of funds due to excess purchase.

During the scrutiny of record it has been observed that item detailed below has been purchased in excess of the requirement, resulting in blockage of Govt. funds, which is clear violation of General Financial Rules.

S.N.	Item	Page No.	Qty.	Period of Purchases	Rate	Amount
1	2 tun AC Split	69	14 Nos.	09/2008	30142.74 Per piece	421998
2	CFL Tube	34	716 Nos.	06/2006	74.85	53592
3	Ceiling fan	23	129 Nos.	12/2005	927	119583
4	Cable 3 1/2 x 50 sqmm PVC Cable	06	661 Mtr.	02/2008	932.41	87523
5	Cable 3 1/2 x 35 sqmm PVC Cable	07	842 Mtr.	02/2008	99.72	83964
6	Box Type TS 1 x 28 watt	51	721 Nos.	01/2007	512	369152
7	3 1/2 x 25 sqmm	64	1313 Mtr.	02/2008	80.64 Per mtr.	105880
Total						12, 41, 692

Following observations are being made which needs clarification:

- I Purchases made more than the requirement
- II Warrantee period of certain items like Split ACs, CFL Tubes, Ceiling Fan expires on which major amount of expenditure done by the division, which should have been utilized within the time limit of warrantee period of these items resulting in idle expenditure by the division.
- III Physical verification of the stock to be done annually.

Specific reason on the above may be intimated to the audit.

Para - II (Memo No. 17)

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Subject: Deduction of TDS while releasing the payment of advertisement in newspaper

On scrutiny of the record it has been observed that TDS in respect of the following payments vide which payment to the newspaper has been released on account of advertisement has not been deducted.

1. CV No. 100, 22-01-09 for Rs. 106598/- Bennet Coleman & Co.
2. CV No. 58, 26-06-08 for Rs. 20167/- S. D. Media Ltd.
3. CV No. 19, 09-06-08 for Rs. 24494/- S. D. Media Ltd.

Specific reasons for not deducting the TDS surcharge and cess may be intimated to the audit.

Para - III (Memo No. 23)

(3)

Page 3

29/10

(23)

28/10
40/10

Subject: Hiring of vehicle by B-241 (PWD).

On scrutiny of file no. 54(12) regarding hiring of inspection of vehicle it has been observed that B-241 has accorded the expenditure sanction of Rs. 1, 72, 720/- The work has been awarded to M/s. Nisha Travel, Shop No. 27, R. K. Puram, New Delhi for hiring of vehicle from September 2007 to April 2008.. In this connection it is added that only head of department is competent to accord sanction for hiring of vehicle, expenditure of which should not exceed Rs. 15, 000/- only per month per vehicle, therefore ex-post-facto sanction of the H.O.D. may be obtained under intimation to the audit.

Para - IV (Memo No. 15)

Subject: Delay in execution of works.

During the course of audit of work files related to Project Division B-241, MSO Building, New Delhi for the financial year 2007 to 2009 following irregularities have been noticed:-

Name of Work : Supply & Installation of Lifts in OPD Block at G. B. Pant Hospital, New Delhi.
Agreement No. : 50/EE(E)/B-241/2007-08
Name of Agency : M/s. Thyssen Krupp Elevators (India) Pvt. Ltd.
Tendered Amount : 1, 92, 08, 481/-
Time Allowed : 9 months
Date of Start : 31-10-2007
Date of Completion : 30-07-2008
Status of Work : First running bill paid.

The above mentioned work was awarded to M/s. Thyssen Krupp Elevators (India) Pvt. Ltd. on 09-10-07 with date of start of work from 31-10-07 and date of completion 30-07-08. Till date only first running bill has been paid amounting to Rs. 83, 01, 894/- dated 23-06-08, which means that work has not been completed till date. No extension of time taken by the contractor for this undue delay in work. As per clause 2 of the agreement if the contractor fails to maintain the required progress or to complete the work on or before the contract or extended date of completion he shall pay compensation @ 1.5% per month for delay.

It may be intimated to audit whether the contractor has applied for extension of time & if not then whether any penalty has been imposed on him for this delay in work.

Para - V (Memo No. 21)

Subject: Excess payment/expenditure on petrol.

During the course of audit of contingency vouchers for the period of 2007-08 & 2008-09, it is observed that expenditure incurred on petrol for under noted vehicles exceeds the prescribed limit mentioned against each:-

Vehicle No.	Period	Qty. of Petrol Used	Over utilization
6458	05/2008	270 Ltrs.	70 Ltrs.
---do---	10/2008	240 Ltrs.	90 Ltrs.
---do---	11/2008	320 Ltrs.	120 Ltrs.
---do---	12/2008	240 Ltrs.	40 Ltrs.
6835	02/2008	445 Ltrs.	245 Ltrs.
---do---	03/2008	459 Ltrs.	259 Ltrs.
6304	10/2008	460 Ltrs.	260 Ltrs.

As per rules only 200 ltrs. of petrol is permissible, petrol consumed more than 200 ltrs is irregular. Expost facto sanction of above mentioned exceeded limit may be taken. Similar cases if any may also be checked/ reviewed under intimation to audit.

Para - VI (Memo No. 10)

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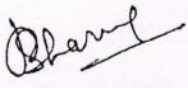
26/20 25/20 37/20

Subject: Outstanding balance under Material Purchase Settlement Suspense Account.

During the course of audit /scrutiny of monthly account, of Project Division B-241, MSO Building, New Delhi for the financial year 2007-09 it has been observed that a huge amount are lying unadjusted in MPSS Account as per detail given below:-

Sr. No.	Year	Outstanding Amount
1	2007-08	48,84,488/-
2	2008-09	18,45,893/-
	Total	67,30,381/-

Efforts may be made to clear/adjust the amount pending under MPSS account under intimation to audit.


(R. K. SHARMA)

I. A .O Audit Party No. - 18

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TAN - II (Memo No. 14)

Subject: Security Deposits

During the course of scrutiny of monthly account of Project Division B-241, MSO Building, New Delhi it is observed that following security deposit are lying pending as on March 2009.

1. Civil Deposits Security Deposit (Part II) - Rs. 85, 71, 807/-
2. Civil Deposits Public Work (Part III) - Rs. 34, 076/-
3. Civil Deposits other Deposit (Part V) - Rs. 7, 27, 809/-

Security due to be refunded to the contractor may be released or transferred to Govt. Account, under intimation to Audit.

24/c
(17) 23/c
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TAN - III (Memo No. 20)

Subject: Payment of MTNL.

During the course of audit of Project Division B-241, PWD Department, MSO Building, New Delhi for the financial year 2007-09 and while going through the contingent vouchers following irregularities has been noticed:-

The division has paid MTNL bill after due date including the amount to be paid after due date as per detail given below:-

- (a) CV No. 22 dated 15-01-08
Amount to be paid - Rs. 3759/-
Amount payable after due date - Rs. 3859/- (Paid)

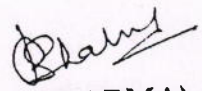
The amount paid by the division after due date is irregular. Either the excess amount paid may be recovered or the competent authority under intimation to audit may regularize the same.

TAN - IV (Memo No. 9)

Subject: Conveyance Charge for Jan 2009 paid to Sh. Hem Chand, Chowkidar.
CV No. 37 Dated 13/12/09.

On scrutiny of CV No. 37 Dated 13/12/09, it has been observed that an amount of Rs. 915/- (Rs. Nine Hundred Fifteen Only) has been paid to Sh. Hem Chand, Chowkidar for the month of January 2009. Wherever the H.O.D. is empowered to sanction conveyance charge maximum to the tune of Rs. 500/- per month per person, therefore, ex-post facto sanction of H.O.D. may be obtained under intimation to the audit.

Similar cases if any, may be reviewed & action taken as suggested by the audit at above & necessary intimation given to the audit.


(R. K. SHARMA)

I. A .O Audit Party No. - 18

TAN

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TAN - I (Memo No. 18)

Subject: Wrong fixation of pay due to implementation of 6th pay commission.

On scrutiny of pay fixation order no. 10(1)/BPED/B-243/2008-09/313 dated 25-11-2008 vide which pay of Sh. Jagdish Prasad, driver has been fixed at Rs. 8690/- and after giving 3% on 01-07-2008, annual increment pay has been raised to Rs. 8980/-. As per circular on clarification under O.M. dated 29-01-09, the fraction of paise is to be ignored and not to be rounded to Rs. ten even if paise is from 10 to 99 paise. In the instant case paise has been rounded off to Rs. 10/- which is incorrect. Pay of the official comes to Rs. 8950/- as on 01-07-06 and not Rs. 8960/- upto September 2009 official has been paid Rs. 390/- in excess plus admissible dearness allowances. The same may be recovered from the official & pay may be corrected as Rs. 8950/- from 01-07-06 under intimation to audit.

Similar cases may also be reviewed & necessary action taken as above under intimation to the audit.

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CURRENT REPORT PART -II

Audit Para No.1
(Ref:- Audit Memo No. 5 Dated: - 26/9/17)

Subject: - Irregular expenditure amounting to Rs.2104326/- in utilization of 1% contingency fund of the cost..

During the test check of records of PWD Health Project Electrical Division B-241, Delhi. It is noticed that the office has made expenditure on account of 1% of contingency of the cost under Project Head as per details below.

S.No	Month/Year	Amount	Annexure
1	Dec-16 & Mar 17	Rs.17,54,022	I
2	Dec-15 & Mar 16	Rs 3,50,304	II
	Total	Rs.2104326	

(These cases are illustrative not exhaustive, similar other cases may be reviewed.)

As per PWD manual 4.1.5 "Provision for contingencies and its utilization" Para (3) (iv) The amount provided for contingencies shall be utilized as per the powers delegated to various officers of CPWD. However it is to be ensured that the authority under which the competency of the works fall should be kept informed about utilization of contingency for every utilization by indicating utilized and balance amount available. The contingencies can be utilized for construction of site office, engagement of watch and ward staff arid job works like surveying, material testing, estimating, structural design, drawings, models and other field requirements etc.

The Finance Deptt vide OM No. F.1(9)/2015-16/Fin-Exp-4/Infra/6277-6416 dated 22/12/15 issued direction regarding for utilization of contingencies fund. It states that provision of contingency is meant for unforeseeable and unidentifiable items which cannot be included/ anticipated while preparing estimates for the work/project. Accordingly, the component of contingency as sanctioned by the competent sanctioning authority shall be invariably utilized for the same. Personal claims on any account including "conveyance", "Office contingencies" etc. shall not be charged on works. Further vide OM No. F.1(9)/2015-16/Fin-Exp-4/Infra/ 012318065/jsfina/323-344 dated 12/07/17, 2 (ii) states that Contingency expenditures, even for the work related one, shall be incurred by the Work Executing agencies only after getting the approval of Finance Deptt. (iii) Bills in r/o contingency charges shall be preferred as per procedure specified in the Civil Accounts Manual. (iv) Bills for contingencies shall be presented through departmental DDO to the Pay & Accounts Office after compliance of procedure as laid down in Receipts & Payment Rules.

It is observed that the Division has made the above said expenditure from the work charge head of the project, which is irregular. The expenditure should be booked under the OE Head of the division and the guidelines of Finance Department/CPWD must be observed while making expenditure under work charge head.

The Ex-Post facto approval of Rs.2104326/- may be obtained from Finance Department.



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2017				ANNEXUER-I
CV NO.	AMOUNT	BILL NO. & DATE	FIRM NAME	PURPOSE
6	912	Nil dt.18.02.17	Mobile Point	Reimbursement of Mobile bill
45	26000	nil dt.24.03.17	Tata Power DDL	Aam Aadmi Mohalla Clinic
46	17600	Nil dt. 09.03.17	BSES	New Connection
47	32800	Nil dt. 09.03.17	BSES	New Connection
48	1474	1361 dt. 04.01.17	Bajaj sales	stationery item
	1680	207 dt. 05.01.17	Prince Enterprises	Stamp
	320	1097 dt. 09.01.17	Hari Om Stationery	stationery item
	380	1661 dt. 11.01.17	Krishna Copy centre	Photo copies
	210	1662 dt. 12.01.17	Krishna Copy centre	Photo copies
	350	409 dt. 28.01.17	Sachin Bag House	Bag
49	1800	610 dt. 06.01.17	Ram ji photostat	Photo copies
	1000	nil dt. 06.01.17	Ajay	cleaning/sweeping
	1010	557513 dt.18.01.17	Tata Power DDL	online payment
	1000	nil dt.07.02.17	Dinesh	cleaning/sweeping
	650	4018 dt. 10.02.17	cybergate system	keyboard
	415	478 dt. 18.02.17	Aggarwal corner	stationery item
	2200	03 dt 04.03.17	Nagendra Singh(Projector)	service charge
	750	nil dt. 06.03.17	Ravinder	deliver dak
	1000	nil dt.06.03.17	Ajay	cleaning/sweeping
55	529	nil dt.09.03.17	MTNL	Reimbursement of landline phone bill
56	4507	nil dt. 08.03.17	MTNL	Reimbursement of landline phone bill
57	562	nil dt. 09.03.17	MTNL	Reimbursement of landline phone bill
58	840	nil dt.08.03.17	MTNL	Reimbursement of landline phone bill
88	2260	442 dt. 02.03.17	Naveen Associates	stationery item
90	4000	2280 dt. 02.03.17	Krishnet Servives	reimbursemet of Internet
94	14965	714 dt. 22.02.17	Batra sales corporation	stationery item
95	11650	075 dt.28.02.17	Stat enterprises	service charge
96	13350	074 dt.28.02.17	Stat enterprises	installation & supply of new disk
97	14400	076 dt. 01.03.17	Stat enterprises	supply hp printer
98	10787	68 dt.17.02.17	Microsis Infotech	supply of biometric machine
100	3200	685 20.01.17	global traders	purchase of towel
106	890	7904 dt. 06.10.16	N.k enterprises	stationery item
	45	Nil dt. 10.10.16	sharma books	stationery item
	1000	Nil dt.22.11.16	Hand reciept	postal stamp
	755	27291 dt. 08.12.16	Raju photostat	binding and photostat
	1250	Nil dt. 18.12.16	MTS	data connection bill
	1150	27820 dt. 19.12.16	indian congress building	conference hall charge
	1800	2467 dt. 20.12.16	Teneja enterprises	DSR civil 2016
	900	Nil dt. 20.12.16	Amit sharma	tender uploading
	100	976 dt. 27.12.16	Ram ji photostat	Binding
	900	Nil dt. 29.12.16	Amit sharma	tender uploading
	500	nil dt. 23.01.17	Tej pal singh	travel expnese
	693	1522 dt. 13.02.17	Batra sales corporation	stationery item
116	7200	71 dt. 03.11.17	Stat enterprises	supply of RAM
	1500	Nil dt. 27.02.17	Pappu	transfer of furniture
	1280	nil dt. 28.02.17	Mukesh singh	Making of key for lock
125	4988	366 dt. 18.01.17	Naveen Associates	photo stat paper
134	1500	556 dt 30.11.16	bhagwati enterprises	drinking water
	7000	084 dt.25.03.17	Stat enterprises	switch(16 port)
141	4229	11298058 dt. 15.03.17	Ricoh india limited	photostat bill

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150	540	133 dt. 17.02.16	naveen kumar	binding of files
	600	Nil dt. 22.02.16	Hand receipt	cleaning/sweeping
	1667	1627 dt. 02.03.17	Batra sales corporation	stationery item
	600	nil dt. 02.03.16	Hand receipt	cleaning/sweeping
	979	1632 dt 03/03/17	Batra sales corporation	stationery item
	350	652 dt. 17.03.17	sona enterprises	tonar cartridge refilling
	350	662 dt. 23.03.17	sona enterprises	tonar cartridge refilling
	910	20 dt. 25.03.17	Prince Enterprises	stretching and binding
	1927	77 dt. 25.03.17	Microsis infotech	repair of printer
	2000	22 dt. 28.03.17	Prince Enterprises	stationery item
154	15969	715 dt.14.02.17	global traders	stationery item
168	14879	814 dt. 28.03.17	Batra sales corporation	stationery item
171	1800	nil dt. 06.02.17	krishna	cleaning/sweeping
	975	594 dt 29/11/16	Jai Durga Electricals	Hot case
	1100	6793 dt 03.03.17	R.K company	binding
	1800	nil dt. 07.03.17	krishna	cleaning/sweeping
	500	8755 dt. 19.03.17	rochak stationers	bell
	1380	8754 dt. 19.03.17	rochak stationers	stationery item
	1082	981 dt. 25.03.17	national traders	staplers
172	3850	72 dt. 04.01.17	Stat enterprises	supply of printer
	1340	nil dt. 04.03.17	MTNL	telephone bill
	1090	9095 dt. 15.03.17	N.k enterprises	MAS register
	500	nil dt. 15.03.17	sanjay singh	key for drawer
	390	nil dt. 21.03.17	MTNL	telephone bill
	1812	82 dt. 24.03.17	Stat enterprises	service of printer
	735	3084 dt. 27.03.17	a.R hind laser	tonar
186	7350	079 dt. 23.03.17	Stat enterprises	RAM
187	11850	078 dt. 23.03.17	Stat enterprises	supply and installation of disk
197	2210	51 dt. 04.03.17	krishna jewellers	cleaning equipments
	350	1996 dt. 20.03.17	tara copier	toner refilling
	282	3317 dt. 23.03.17	shahdara paint agency	paint
	465	nil dt. 25.03.17	P.K Biswas	conveyance charges
	235	nil dt. 27.03.17	P.K Biswas	conveyance charges
199	420	1698 dt. 20.12.16	d.k traders	stationery item
	1100	1787 dt. 26.12.16	tara copier	toner refilling
	550	268 dt. 01.02.17	studio surjeet	photo
	1200	nil dt. 01.02.17	JMD enterprises	tata indicom
	400	1868 dt. 01.02.17	tara copier	one drum
	1146	nil dt. 01.02.17	pooja enterprises	data connection bill
	350	1932 dt.20.02.17	tara copier	toner refilling
	900	nil dt. 22.02.17	amit kumar	tender uploading
	60	374 dt. 02.03.17	ramji photostat	photostat paper
	281	928 dt. 29.03.17	Goel copy house	stationery item
2	12400	488 dt 26/10/16	Delite Hi tech Furniture Industrie	Vistors chair
3	5670	497 dt 04/11/16	Batra sales corporation	stationery item
4	23000	614 dt 24/11/16	info Jyothi Software Consultancy	Accounting Software
19	22440	3948385 dt 22/12/16	BSES	Electricity Bill
20	8600	100153110998 dt 22/12/16	BSES	Electricity Bill
24	1353476	725161470349 dt 08/12/16	Delhi Jal Board	Water Bill
33	1317	2200592968 dt 08/12/16	MTNL	telephone bill
34	1443	2200592965 dt 08/12/16	MTNL	telephone bill
35	1786	2200592964 dt 08/12/16	MTNL	telephone bill
36	2298	2200573317 dt 08/12/16	MTNL	telephone bill
37	1821	2200580184 dt 08/12/16	MTNL	telephone bill
38	3029	2200528043 dt 09/12/16	MTNL	telephone bill
39	2828	2200580182 dt 08/12/16	MTNL	telephone bill
40	1287	2200580183 dt 08/12/16	MTNL	telephone bill

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41	1420	2200587689 dt 08/12/16	MTNL	telephone bill
42	1135	2713733293 dt 08/12/16	MTNL	telephone bill
43	2578	2409840488 dt 08/12/16	MTNL	telephone bill
44	529	2200518236 dt 09/12/16	MTNL	telephone bill
45	4507	2200563889 dt 08/12/16	MTNL	telephone bill
46	837	2200518321 dt 09/12/16	MTNL	telephone bill
47	840	2607748139 dt 08/12/16	MTNL	telephone bill
48	2226	2607745982 dt 08/12/16	MTNL	telephone bill
Total	1754022			

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20-16				ANNEXURE-II
CV NO.	AMOUNT	BILL NO. & DATE	FIRM NAME	PURPOSE
1	3670	068 dt.24.09.15	Stat enterprises	toner refilling
	850	308 dt. 24.09.15	Jha stamper	Name plate
	263	5261 dt. 24.09.15	Batra sales corporation	stationery item
2	850	060 dt. 16.11.15	M. Athar	repair / supply of almirah
	1500	38494 dt. 21.11.15	Dezire infocom	keyboard & mouse
	4254	nil dt. 22.03.16	A.k jain (AE)	Reimbursement of petty purchase
3	1830	783 dt. 24.02.16	virendra prakash garg	general item
	1140	419 dt. 25.02.16	Prince Enterprises	stamp flase
	1936	789 dt. 29.02.16	virendra prakash garg	general item
	490	184 dt. 02.03.16	swami enterprises	mineral water
5	9190	6507 dt. 10.02.16	krishna filling station	petrol/diesel
6	11300	3102 dt. 25.02.16	BAHL automobile	tyre & tubes
8	4560	414 dt. 15.02.16	Prince Enterprises	flax stamp
9	4650	412 dt. 11.02.16	Prince Enterprises	signs board
10	4650	410 dt. 10.02.16	Prince Enterprises	signs board
13	1103	878 dt. 15.12.15	Batra sales corporation	mesurement book
	1500	nil dt. 30.12.15	bharti airtel	reimburesement of bill
	1500	nil dt. 30.12.15	bharti airtel	reimburesement of bill
	525	6848 dt. 12.01.15	chamunda stationery	toner refilling
	1500	nil dt. 12.01.15	sudal singh(driver)	transportation charges
	300	816 dt. 31.01.16	janta drycleaners	washing of towel
	1500	nil dt. 09.02.16	bharti airtel	reimbursement of bill
14	15000	nil dt. 18.02.163	musa (driver)	transportation charges
15	945	13614 dt. 29.12.15	M.K enterprises	stationery item
	1697	13613 dt. 29.12.15	M.K enterprises	stationery item
	4960	nil dt. 30.12.15	Tata Power DDL	reimburesement of bill
	500	517 dt. 21.01.16	saraswati clothes	washing of towel
	700	192 dt. 29.01.16	ajit kumar singh	stamps
	500	362 dt. 15.02.16	cybergate system	PC installation
24	1822	nil dt. 08.03.16	MTNL	reimburesement of bill
25	872	nil dt. 08.03.16	MTNL	reimburesement of bill
26	3189	nil dt. 09.03.16	MTNL	reimburesement of bill
27	1261	nil dt. 08.03.16	MTNL	reimburesement of bill
28	2475	nil dt. 08.03.16	MTNL	reimburesement of bill
29	2743	nil dt. 08.03.16	MTNL	reimburesement of bill
45	1000	116 dt. 05.02.16	unitech computers	toner refilling
	600	2717 dt. 11.02.16	d.k traders	stationery item
54	580	nil dt. 19.03.16	rochak stationers	recovery
	29024	nil dt. 19.03.16	rochak stationers	recovery
68	900	845 dt. 17.11.15	shrawan kumar	stamp
	1160	3247 dt. 09.02.16	taneja trader	stationery item
	600	nil dt 17.02.16	Ashok kumar (AE)	conveyance charges
	300	007 dt. 26.02.16	tripple electronics	cartridge refilling
	2730	975 dt. 25.02.16	handloom & luggage store	bag
	1860	51 dt.25.02.16	khurana crockery	crockery
	1440	nil dt. 25.02.16	the hindu	newspaper
70	1450	3161 dt. 14.12.15	batra electro	photostat
	2450	469 dt. 08.02.16	Prince Enterprises	signs board
	840	335 dt. 17.02.16	N.k enterprises	m.b. supar books
	725	340 dt. 19.02.16	N.k enterprises	stationery Item
	1400	nil dt. 09.02.16	bharti airtel	reimburesement of bill
	600	nil dt. 19.02.16	sultan (rikshaw)	transportation charges
	473	7555 dt. 23.02.16	gupta staationery	stationery item
	1470	2804 dt. 25.02.16	batra printographics	coloured scan

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			Ajay	cleaning
75	800	nil dt. 18.02.163	cybergate system	toner refilling
	300	370 dt. 25.02.16	ramji photostat	printing paper
	390	080 dt. 26.02.16	ramji photostat	printing paper
	480	093 dt. 27.02.16	Tata Power DDL	bill payment
	2290	nil dt. 28.02.16	Ajay	cleaning & sweeping
	400	nil dt. 08.03.16	forms & stationers	stationery item
	1865	493 dt. 09.03.16	Tata Power DDL	bill payment
	1130	nil dt. 14.03.16	forms & stationers	stationery item
	689	511 dt. 18.03.16	Annpurna bartan bhandar	crockery
	915	581 dt. 22.03.16	krishna filling station	petrol/diesel
85	14079	6543 dt 03.03.16	A.k.jain (AE)	purchase & payment
86	4745	nil dt. 03.03.16	naresh kumar	cleaning & sweeping
	2000	nil dt. 14.03.16	tata tele service	tata photon bill
	1716	nil dt. 15.03.16	Ashish (driver)	transportation charges
87	1500	nil dt. 24.02.16	Shanu art	stamp
	300	521 dt. 25.02.16	ramesh yadav	repairing
	1960	043 dt. 01.03.16	ramesh yadav	repairing
	1980	044 dt. 02.03.16	bharti airtel	reimburesement of bill
	1100	nil dt. 10.03.16	bharti airtel	reimburesement of bill
	1100	nil dt. 10.03.16	deepak (sweeper)	sweeping
	1500	nil dt. 14.03.16	ramesh yadav	furniture
92	1420	040 dt. 27.01.16	ramesh yadav	wooden furniture
	1800	039 dt. 27.01.16	durga photostat	A4 paper
	1235	1798 dt. 21.03.16	naveen kumar	binding
	1600	464 dt. 22.03.16	Batra sales corporation	stationery item
	1945	1228 dt. 23.03.16	Batra sales corporation	stationery item
	1993	1232 dt. 26.03.16	rochak stationers	stationery item
166	11268	5929 dt. 26.02.16	Batra sales corporation	stationery item
3	778	541 dt 02/09/15	Jha Stamper	stationery item
	600	303 dt 21/09/15	Japsin Products India	Chlorine Test Kit
	1294	15512 dt 26/09/15	Kaycee Instruments	Chlorine Test Kit
	562	383 dt 26/09/15	Hari Om Stationery	Borosil Glass
	480	1102 dt 14/10/15	Bhagwan Shri Computers	stationery item
	2000	RI-396	Capital Stationers	Pen
	347	878 dt 18/10/15	JSR Medicos	Allout Refill
	66	384 dt 21/10/15	MTNL	telephone bill
9	2015	2606112488 dt 08/12/15	web Infocom Services Pvt Ltd	Xerox
23	74025	35 dt 09/11/15	Prince Enterprises	flax stamp
27	19200	258 dt 05/11/15	Prince Enterprises	signs board
	24960	259 dt 05/10/15	Payment to Driver	Payment to Driver
32	15000	Nil	Janta Drycleaner	washing of towel
33	300	796 dt 14/11/15	Janta Drycleaner	washing of towel
	200	788 dt 12/12/15	Jai Durga Electrical	Hot case repair
	650	571 dt 21/12/15		
Total	350304			

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Audit Para No. 2
(Ref: - Audit Memo No. 7 Dated : 27/9/2017)

Subject: Excess Expenditure and Huge Savings under various Heads.

During the test check of reconciliation statement of the PWD Project Health Electrical Division, it is noticed that excess/Savings of funds were not been regularized as pre provision contained in General Financial Rules, 2017.

As per Rule 64 (1) A subordinate authority incurring the expenditure shall be responsible for seeing that the allotment placed at its disposal is not exceeded. Where any excess over the allotment is apprehended, the subordinate authority shall obtain additional allotment before incurring the excess expenditure.

As per Rule 62(2) of GFR 2017, savings as well as provisions that cannot be profitably utilized shall be surrendered to Govt immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses. Under the following heads huge amount of funds have been found remained Excess/ unutilized which could have been regularized at the time of submitting Revised Estimate.

2016-17

Major Head	Head of Account	Budget	Expenditure upto 03/17	Excess/Savings	%age of Excess / Savings
2059.053.000027	Maintenance & Repairs	2,00,00,000	3,31,67,508	1,31,67,508	65.83% Excess
4059.809042	Infrastructure Facilities to Judiciary	50,00,00,000	19,81,03,998	30,18,96,002	60.37 % Savings

The Excess expenditure made by the Division may be got regularized from competent authority/Finance Department.

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Audit Para No.3

(Ref:- Audit Para 1,1(A),1(B),1(C) 1(E) dt 15/9/2017, and 18/9/2017 and Reminder I,II,III & IV dated 15,19,21, 25 & 26 September 2017)

Subject: - Non Production of Records.

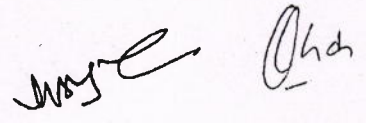
The following records for the year 2009-17 have not been produced to audit:-

1. List of HOO/DDO (2009-11) , vacancy position(2009-17) & Budget (2009-14)
2. Spouse Information
3. Property Register,
4. Fidelity Bond
5. Details of annexure as per audit memo no.1
6. Details of arbitration cases handled by the Division,
7. Detail of expenditure charged under 1% contingency fund,
8. Challan details (2009-14)
9. Purchase file
10. Unserviceable/condemnation record
11. MAS Register,
12. Consumable stock register
13. Expenditure control Register,
14. Advance contingent register

The above mentioned records may be shown to next audit.



Varun Rahal)
I.A.O. Audit Party No.1



TAN No.1
(Ref:- Audit Memo No.4 Dated : 25/9/2017)

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Sub: Non refund/renewed of FDR's/EMD of Performance Guarantee

Para 22.1.2 of CPWD manual envisages that PG/FDR/EMD Security should be refunded to the contractor on completion of the work or after final bill paid whichever is later but while test check of FDR's/ EMD/Performance Guarantee register it has been observed that the following FDR's/EMD/PG have neither been refunded to contractors as per rules nor have been renewed.

S.No. of register	Date of Receipt in Division	Name of Depositors	Amount
60	02/08/11	Sh. Mukesh kumar	7500/-
119	27/01/12	Rajesh Engineer	500000/-
135	28/03/12	M/s Varun Gupta & Sons	145000/-
136	28/03/12	M/s Varun Gupta & Sons	172500/-
139	03/04/12	M/s Varun Gupta & Sons	25000/-
140	03/04/12	M/s Varun Gupta & Sons	40000/-
215	27/08/12	M/s Varun Gupta & Sons	260500/-
272	09/01/13	Sapphire Engineers	9200/-
277	09/01/13	Sapphire Engineers	13500/-
283	09/01/13	Sapphire Engineers	13600/-
285	09/01/13	Sapphire Engineers	10185/-
286	09/01/13	Sapphire Engineers	10900/-
362	25/02/13	Sharma const.	14300/-
370	07/03/13	Chand Shekhar	8780/-
385	12/04/13	Dabar Const.	19631/-
414	22/06/13	Raj Const.	49000/-
430	27/07/13	Prakash Const.	50000/-
431	27/07/13	Yogesh choudhary	37799/-

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12/11/14
23/11/14

433	01/08/13	Yogesh choudhary	13807/-
463	04/09/13	Prakash Const.	37000/-
465	06/09/13	Ram Narayan & Sons	108000/-
529	03/03/14	Sudesh Jain	25322/-
544	30/06/14	Sharma const.	200000/-
546	31/07/14	Raj const.	40500/-
547	31/07/14	Raj const.	56000/-
549	27/08/14	Gail India	200000/-
561	30/10/14	Classical Ent.	463000/-
569	25/11/14	Sunil Const.	68000/-

Similar other cases may be reviewed. The mentioned FDR/EMD/PG may be refunded to the concerned contractor. Needful be done and shown to next audit.

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TAN No.2

(Ref:- Audit Memo No.2 Dated : 19/9/2017)

Subject : Variation between the Estimate and the Tendered amount.

During the test check of records of Accounts in r/o Executive Engineer, PWD Health Project Electrical Division, B-241, Western Bank, Lok Nayak Setu, Delhi, It is observed that there is huge difference between the estimate and the tender amount as per detailed given below:-

2011-12

S.No.	Agreement No.	Name of work	Estimate amount	Tender Amount	Variation (%)
1	03/PWD(E)/EE/B241/2011-12	Operation & Maintenance	756012	540000	28.57% below

2012-13

S.No.	Agreement No.	Name of work	Estimate amount	Tender Amount	Variation (%)
1	08/EE/B241/2012-13	Installation, Testing, & Commissioning of CCTV	10491224	5466995	47.89% Below
2	16/EE/B241/2012-13	Replacement of Detective AHU	2765262	1776100	35.77% below
3	22/EE/B241/2012-13	Renovation of E1	1203386	785950	34.69% below
4	27/EE/B241/2012-13	SITC of light, fitting, fans & fictum etc	13946856	8463730	39.74% below
5	36/EE/B241/2012-13	Operation & Maintenance of 3*60 TR AC plant	833504	524900	37.03% below
6	43/EE/B241/2012-13	Operation & Maintenance of various B&M service	1175562	477000	59.42% below

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2013-14

S.No.	Agreement No.	Name of work	Estimate amount	Tender Amount	Variation (%)
1	02/EE/B241/2013-14	Rewiring of electrical	787572	423861	46.18% below
2	05/EE/B241/2013-14	Renovation of Fans	984440	1598055	62.33% Above
3	08/EE/B241/2013-14	Installation & mechanical equipment	917952	575760	37.27% below
4	12/EE/B241/2013-14	Fire alarm & detection system	7794807	4838243	37.93% below
5	20/EE/B241/2013-14	Maintenance of fire alarm	1998972	684000	65.78 % below
6	25/EE/B241/2013-14	Replacement of detective and workout pumps	868061	555000	36.06% below
7	31/EE/B241/2013-14	Replacement of detective and workout pumps	765611	438420	42.74% below
8	40/EE/B241/2013-14	Renovation of Qtrs	2798100	1654600	40.87% below
9	42/EE/B241/2013-14	Replacement of sub-main wiring board	1194063	571160	52.17% below
10	50/EE/B241/2013-14	Providing & fixing electrical wiring	842284	404640	51.96% below
11	51/EE/B241/2013-14	RMO L&M services at college Bldg at MAMC	796540	325700	59.11% below
12	53/EE/B241/2013-14	Replacement of sub-main wiring board	2430470	1385150	43.00% below

2014-15

S.No.	Agreement No.	Name of work	Estimate amount	Tender Amount	Variation (%)
1	05/EE/B241/2014-15	Maintenance of TR Ac plant	857504	437120	49.02% below
2	11/EE/B241/2014-15	Servicing of WTAC/STAC	448200	213250	52.42% below
3	13/EE/B241/2014-15	Providing of fire alarm	2592471	1130501	56.39% below
4	22/EE/B241/2014-15	Replacement of AHU	1470003	860600	41.46% below

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5	36/EE/B241/2014-15	Renovation of fans at MAMC	1874550	1173300	37.41% below
6	45/EE/B241/2014-15	Repairing of street lights	531380	320250	39.73% below
7	47/EE/B241/2014-15	Providing E-1 & Fans	2005739	1157860	42.27% below
8	64/EE/B241/2014-15	Filling & Painting of fire cylinders	228380	74150	67.53% below

2015-16


S.No.	Agreement No.	Name of work	Estimate amount	Tender Amount	Variation (%)
1	03/EE/B241/2015-16	Filling of fire cylinders	527392	197600	62.53% below
2	05/EE/B241/2015-16	Replacement of pumps	579897	398150	31.34% below
3	14/EE/B241/2015-16	Renovation of rooms	2963668	2044550	31.01% below

2016-17

S.No.	Agreement No.	Name of work	Estimate amount	Tender Amount	Variation (%)
1	03/EE/B241/2016-17	Providing cable of AC rooms	542466	282150	47.99% below
2	81/EE/B241(N)/2014-15	SITC of automatic fire alarm system	16289482	9743840	40.18% below

The estimates of works are prepared by the technically experts engineers on the basis of prevalent DSR and depending upon the prevailing market rate, but still it has been observed that tenders have been received and accepted quoting the rate much higher or below the estimated cost.

In future, the Estimate of the work may be drawn on realistic basis.

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TAN No..3

(Ref:- Audit Memo No. 3 Dated: - 20/9/17)

Subject: Public Works (Suspense) Deposit

During test check of records of O/o Executive Engineer, PWD Health Project Electrical Division, B-241 Western Bank Delhi for the period 2009-10 to 2016-17, it has been observed that a heavy outstanding balance is lying in 8443-Para II, III and V as per Monthly accounts of March 2017 maintained by the office as per detailed below:-

S.No.	Detail	Amount
1	Part II (Security)	Rs.2,00,74,835
2	Part III (Deposit works)	Rs.3,69,572
3	Part-V (Withheld)	Rs.5,24,89,600

In pursuance of instruction contained in Receipt & Payment rules, the undisputed/unclaimed amount which lying for more than three years old should have been credited/adjusted to Government Accounts: It should be done immediately under intimation to audit.



(Varun Rahal)

I.A.O. Audit Party No.1



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PART-II

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

Ref: Audit Memo No. 05 Dated: 02.07.2020

PARA-01: Timed barred cheque amounting Rs.1,31,818/-.

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.

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.1,31,818/- Which was issued by the division but not presented to bank for encashment and became time barred as per the details given below :

S.No.	Cheque No.	Date of issue	Amount
1.	884439	05.05.09	1103
2	967646	02.07.09	1
3.	967695	21.09.10	5590
4	804243	06.02.14	5000
5	804313	22.04.14	98994
6	805410	13.11.14	2060
7	522831	14.02.20	19070
		Total	131818

As the above cheque has become old more than a decade, 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.

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Ref: Audit Memo No. 06 Dated: 06.07.2020

PARA-02: Office Expenditure charges to work.

During the test check of vouchers relating to works for the audit period it was observed that various expenditure were debited to various work but are of the nature of office expenditure. Few of the examples of such expenditure are given below. Similar types of other cases may also be reviewed and these expenditure may be got regularized from Finance Department, GNCT of Delhi under intimation to audit.

S. No.	CV No. and date	Item	Name of work	Amount
1	66dt.17.01.18	Towel	A/R & M/O	9600
2	51dt.11.01.18		A/R & M/O	260
3.	65 dt.17.01.18	File cover	A/R & M/O	2175
4.	81dt.24.04.18	Water	A/R & M/O	780
5.	81dt.24.04.18	Permanent marker	A/R & M/O	376
6.	81dt.24.04.18	Table top	A/R & M/o	1792

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7.	81dt.24.04.18	File stitching	A/R & M/O	1200
8.	01dt.28.02.18	Newspaper reimbursement	A/R & M/O	5027
09.	03dt.20.12.17	Postage stamp	A/R & M/O	220
10.	12dt.30.01.18	Office stationery	A/R & M/O	935
11.	13dt31.01.18	Office stationery	A/R & M/O	1145
12	31dt13.03.18	Conveyance charges	A/R & M/O	500
13.	cv.35dt13.03.18	Drinking water	A/R & M/O	1150

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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Ref: Audit Memo No. 07 Dated: 06/07/2020

PARA-03: Hiring of Vehicle

On scrutiny of records regarding hiring of vehicles it was observed that B -241 has hired 02 Vehicle for F.Y. 2017-18. As per the delegation of financial powers issued by the finance department O.M.dt.12.03.2015, FDs approval is required in respect of number of vehicles to be hired.

As per order No. 2/559/2018/CT-III/GAD/9023 dated 10.09.2018 issued by General Administration Department for stopping the misuse of Government / Government hired private vehicles, it has been provided that All vehicles have GPS in place before 30th September, 2018, however on scrutiny of audit it has been revealed from the records provided by the division that vehicles were hired during 2017-18 without the approval of the Finance Department and without having the GPS system.

Reasons of not taking approval of FD for hiring of no. of vehicles and non-installation of GPS system in the above vehicles may please be elucidated to Audit.

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Ref: Audit Memo No.08 Dated: 06/07/2020

PARA-04 : Award of extra work amounting to Rs. 55.24 crores without inviting separate open Tender.

During the Test check it was observed that a composite Tender was invited by O/O The E.E. Building work project Division , B-232, Dwarka , Sector-9, New Delhi at an Estimated cost of Rs. 522.49 Crores and awarded to L& T Ltd. At a tender cost of Rs. 545.11 Crores(i.e. 4.33% above the Estimated cost) with date of commencement 27-08-2014 and completion date 26-02-2017 out of which 156.77 crores were allocated for the execution of E & M work (Internal and External Installation of Electrical items along with the maintenance). The work is yet to be completed. The records made available at the time of Audit the following observations were made .

1. It was observed that the Extra Items of Rs. 9 Crores (approximately) has been executed by various Associated Agencies engaged by L & T Ltd. . Since the work was of capital nature the payment is supposed to be made based upon the market rate..Had a separate tender been invited for these extra items, more competitive rates would have been quoted by the participants due to competition.

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The reason for not inviting separate tender when the work was to be executed by the other agencies , removing the possibility of receiving competitive rates may be elucidated to the Audit.

2. The deviation for various Electrical Items were approved amounting to Rs. 46.25 Crores(Approximately) as per detail mentioned below.

S.No	Item Description	Amount in Rs	Associate Agency Name
1	E.I(Cable Trays)	1,12,67,850/-	M/S Amber Eletrotech Ltd.
2	HVAC	15,44,60,661/-	M/S Unique Engineers Pvt. Ltd.
3	Fire Fighting	5,18,66,989/-	M/S Sanitech Engineers & Consultant Pvt Ltd
4	E.I(Cable Trays)	6,57,50,529/-	M/S Amber Eletrotech Ltd.
5	LAN Work	2,45,59,805/-	M/S Unique Engineers Pvt. Ltd.
6	CCTV Work	87,85,658/-	M/S Amber Eletrotech Ltd.
7	Fire Alarm System	1,18,62,730/-	M/S Amber Eletrotech Ltd.
8	HVAC	12,98,68,824/-	M/S Unique Engineers Pvt. Ltd.
9	DG sets Works	29,07,961/-	M/S Schenider Electric India Pvt. Ltd Pvt. Ltd.
10	Boiler Work	11,43,457/-	M/S Crupp Boiler India Pvt. Ltd
	TOTAL	46,24,74,464/-	

This is evident that an extra work worth Rs. 46.24 crores which is approximately 29.50% of the total amount of Electrical component has been executed without inviting open tender. As per the clause of schedule F , 30% deviation is allowed in respect of Electrical items beyond which clause 12.2 & 12. 3 would apply. This limit has already been exhausted and the significant portion of the total work is yet to be completed. The reason for huge amount of deviation and awarding of extra work of Rs. 55.24 crores to the same contractor may be elucidated to the audit.

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Ref :Audit Memo No. 09 dtd. 08.07.2020

Para No. 05: Delay in deposit of Labour cess amount as per guideline of BOCW.

As per Labour Deptt., GNCT of Delhi's order No.17(10)/BOCW/PG/Lab./05/207 dtd.16.08.2005 All Govt. Department/Public undertaking and other govt. bodies carrying out any building or construction work shall deduct mandatory 1% of the amount of cost of payment to the contractors . Such amount as are deducted from contractor's bill shall be remitted by way of a/c payee cheque in favour of Delhi building and constructions workers welfare board within 30 days of making such payment. Test Check/scrutiny of the labourcess records of the division of the period 2017-19 revealed that labourcess was deducted from the bills of various agencies during the period were not deposited by the division in the stipulated time . Some of the cases are given below:

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Sr. No.	Period of Cess	Amount	Deposit Date
1.	Nov. 2019	3.01	13.01.2020
2.	Oct. 2019	9.77	13.01.2020
3.	Jul 2019 to Sep 19	22.83	21.11.2019
4.	Apr 2019 to June 19	8.71	24.07.2019
5.	Jan 2019	4.22	10.04.2019
6.	Feb 2019	4.19	10.04.2019
7.	Aug 2017	4.03	09.11.2017
8.	Sep 2017	6.25	09.11.2017
9.	June 2017	4.08	07.08.2017
10.	Oct 2018	3.10	07.04.2019
11.	Nov 2018	4.63	07.01.2019
12.	Dec 2018	0.29	07.01.2019
13.	Jul 2018	0.42	10.10.2018
14.	Aug 2018	1.86	10.10.2018
15.	Feb 2018	8.20	07.04.2018
16.	Nov 2017	13.55	08.02.2018
17.	Dec 2017	5.34	08.02.2018

Reason of the same may please be elucidated to audit.

Para No. 06 : Non-production of records.

Following records has not been produced for scrutiny of Audit:

1. Consumable & non consumable Register
2. GAR-6 Stock Register
3. AMC files

Self

Vipul Kapoor

(VIPUL KAPOOR)
Inspecting Audit Officer
Audit Party No. III

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PART-III

Ref :Audit Memo No. 03 Dated : 02.07.2020

Tan-01 : Heavy outstanding balances under deposits.

During test check of monthly account of The Executive Engineer, Health Project Electrical Div.B-241PWD, , Lok Nayak Setu, Delhi for the month of March, 2019, it was observed that an amount of Rs. 20.58crores 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)	2,74,75,216/-
Civil Deposits - Public Work Deposits (Part III)	12,83,90,990/-
Civil Deposits - Other Deposits	5,00,27,675/-
Total outstanding as on 31.03.2019	20,58,93,881/-

Heavy accumulation under Part-II of Rs. 2.75crore 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. 12.84crore 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. 5.00crore was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

Ref :Audit Memo No. 04Dated: 02.07.2020

Tan-02 : Slow progress of works leading to missing the deadlines for completion of work.

Test check of progress reports revealed that progress of some of the works is very slow and missed the stipulated date of completion by 04 to 36 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 / Tendered cost (in lacs)	Stipulated date of start	Stipulated date of completion	Actual Date of Completion	Delay in Months
1	01/EE/CBMD M-431 700 beded Indira Gandhi	386106	06.04.2018	05.03.19	18.07.19	04

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	hospital, Sec.-9 Dawarka (sh Hiring of inspection vehicle for office use					
2	07/EE/CBMD M-431/2018-19 200 beded hospital Kaushik enclave, Burari, delhishSupplyong , installation testing & commission of noise cell system	8064577	22.01.19	21.05.19	Still continue	13
3	08/2018-19 200 beded hospital Kaushik enclave, Burari, delhish: medical gas pipe line & system	28988222	23.02.19	22.06.19	Still continue	12
4.	12/2017-18 Provision of split air conditions at un air conditioner ward and opd block at deepchandbandhu hospital, ashokvhr new delhi	2580392	27.03.18	26.05.18	19.08.2019	15
5.	04/2017-18 Extention of Maulana Azad Dental Institue of ental Science phase II .Sh : P/T of sandwich type bustrum king for electric conection of main panel	3469580	01.10.2017	30.11.17	30.11.2020	36

Reasons for the slow progress of works may be looked into and necessary steps be taken to gear up the execution of works. All the hindrances being faced during the execution of work be got authenticated from the E.E. at site register and wherever the delays are attributed on the part of contractors, penalty for late completion of work be imposed as per terms and condition.

V. P. Kapoor
(VIPUL KAPOOR)
Inspecting Audit Officer
Audit Party No. III

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Name of the Unit : B 241 Yamuna Western Bank

**CURRENT AUDIT REPORT
(2019-23)
Part II**

PARA 1 Subject Unfruitful expenditure amounting to Rs. 48.48 Crore (Audit Memo No. 1 dated 10/08/2023)

Rule 21 of General Financial Rules stipulates that every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety and every officer should also enforce financial order and strict economy and see that all relevant financial rules and regulations are observed, by his own office and by subordinate disbursing officers. Rules further stipulates that every officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

During the test check of 10th Running Accounts bills for making the payment of HPED (Agreement No. 11 /2021-22) it has been observed that the work of setting up of Semi-Permanent/Temporary ICU Hospital at Sarita Vihar at tendered cost amounting to Rs. 342.80 Crore which was 17.50 per cent above the estimated cost of 291.75 crore. The stipulated date of start and completion of the work was 23/09/2021 and 22/02/2022, but the work was not completed till date. The payment of 48.48 crore till March 2023.

It has been observed during the test check of the bill that most of payment out of Rs. 48,48 Crores have been made against the supply and part rate ranging between 70 to 90 percent have been made against the supply. However, neither the testing of equipment conducted nor the commissioning of the equipment has been made as of March 2023 whereas stipulated date of completion was 22/02/2022. The reason for non-testing and commissioning was not found in the records made available to audit.

Executive Engineer of the division is requested to take immediate step to test and commissioned the equipment at the earliest so that facilities to the patients may be started under intimation to the Audit.

PARA 2 Subject: Non-Completion of Projects even after the lapse of stipulated date of completion (Audit Memo No. 4 dated 10/08/2023)

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

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contractor throughout the stipulated period of the contract (time is deemed to be the essence of the contract). In Case of delay reasons should be shown in hindrance register without fail to watch the interest of Govt. and avoid set back in Arbitration matters. Test check of records of division revealed that the following projects have not been completed as of date although their stipulated period are over.

Rs. In Crore					
Sl. No.	Name of Projects	Estimate Cost/Tendered Cost	Stipulated date of Start/ Stipulated date of Completion	Delay in Completion (as on 10/08/2023)	Actual Payment Made
1.	Setting up of Semi/Permanent /temporary ICU Hospital at Sarita Vihar (336 Beds) and RaghbirNagar (1577 Beds) Package -III	291.75 342.80	23/09/2021 22/02/2022	18 Months (Work is still in progress)	48.48
2.	Setting up of Semi Permanent/Temporary ICU Hospital at CNBC and GTB Hospital Complex	355.33 407.75	23/09/2021 22/02/2022	18 Months (Work is still in progress)	136.72
3.	Setting up of semi permanent /Temporary ICU Hospital at Shalimar Bagh (1430 Beds)	431.32 506.80	23/09/2021 22/02/2022	18 Months (Work is still in progress)	141.28
				TOTAL	326.48

It is evident from the above table that the three projects mentioned above awarded during the audit period i.e. 2021-22 to 2022-23 against which payment of Rs. 326.48 (48.48+136.72+141.28) crore was made to the contractors.

As these projects could not be completed within stipulated period not only the funds of Rs. 326.48 Crore incurred but also health facilities of the patient of the area are deprived. Reasons for non-completion of work within stipulated period may be elucidated to the audit.

Administrative Secretary of Department and Secretary (Health) may look into the matter and take appropriate action to complete the work as early as possible so that health facilities to the patient may be started at the earliest ,under intimation to the Audit .

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PARA 3 Subject: - Non follow the rule 189 of Receipt and payment account regarding adjustment of lapse deposit. (Audit Memo No. 5 Dated 14/08/2023)

As per rule 189 of Receipt and payment rule in respect of lapsed deposit mentioned is as under:-

“At the close of march each year deposit not exceeding twenty five rupees unclaimed for one whole year or residuary balance not exceeding the said amount out of deposits partly repaid during the year then closing and all deposits or balances in excess of the aforesaid amount, unclaimed for more than three complete account years, shall be credited to the Government under the Consolidated Fund, keeping necessary note in the register of deposits, in the case of deposits and balances thus lapsing shall be prepared by them and sent to the Accounts officer in accordance with the relevant directions.”

During the test check of the Security Deposit Register, it has been observed the following works have been completed by the contractors till 2020 but Security deposit have not been released by the office till date to the contractors and hence becomes lapsed deposit as per details given below:-

S. No.	Name of Work	Date of Completion	Amount of PG.
1	RMO of EI and fans electrical and and mechanical service installation at New Delhi District Court Complex at Rause Avenue DDU Marg New Delhi	19/03/2020	52000/-
2	RMO of EI and fans electrical and and mechanical service installation at New Delhi District Court Complex at Rause Avenue DDU Marg New Delhi (SH operation of EI and Fans and centralized air conditioning system	26/06/2020	98000/-

The Executive Engineer is requested to take appropriate steps according to rule ibid to refund security deposit to the concerned or transfer the amount in government revenue under intimation to the Audit.

PARA 4 Subject:- Non release of Performance Guarantee (Audit Memo No. 6 dated 16/08/2023)

As per rule 171 of GFR 2017 prescribes conditions for obtaining performance security for the execution of goods and works contract. The Rule prescribes that performance security is to be obtained from the successful bidder which is awarded the contract amounting to 5%-10% of the value of contract as specified in the bid documents. The validity of the performance security is for a period of 60 days beyond the date of completion of all contractual obligations of the supplier including warranty obligation.

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During the test check of the agreements, it has been observed the following works have been completed by the contractors but performance guarantee have not been released by the office till date as per details given below:-

S. No.	Name of Work	Date of final payment made	Amount of PG.
1	Construction of New Delhi District Court Complex at Rouse Avenue DDU Marg New Delhi	20/05/2019	1388000/-
2	C/O prison complex including housing at Mandoli Delhi	28/03/2018	48235/-
3	C/o prison complex at mandolin Delhi SH Comprehensive Maintenance of 2 Nos. OTIS Make Lifts	Agreement 2/2016-17	8738/-
4	C/o New Delhi District Complex Rouse Avenus DDU Marg Delhi (SH: SITC of Room Barrier for District Court)	28/09/2017	85750/-

The Executive Engineer is requested to take the necessary efforts to refund the P.G. as per rule 171 of GFR 2017 after done verification of figures & facts under intimation to the agent.

PARA 5 Subject: Public Works Deposit (Audit Memo no. 7 dated 16/08/2023)

In terms of Para 15.4.1 of the CPWA Code, the balance unclaimed for more than three complete account years may be treated as "Lapsed Deposits" and credited to the Government Account as revenue in the accounts for March every year.

Test check of the monthly accounts of the division revealed that an amount of Rs. 13.37 Crore was lying outstanding under the head "Public Works Deposits" as of March 2023, as per details given below:-

Classes of Details	Opening Balances	Credits during the month	Total (2+3)	Debit during the month	Closing Balance (4-5)
1	2	3	4	5	6
Civil Deposits Security Deposits (Part-II)	48508522	1284388	49792910	420128	49372782

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Civil Deposit Public Works Deposits (Part-III)	41010774	0	41010774	533370	40477404
Civil Deposits Other Deposits(Part-V)	47834711	853595	48688306	4800366	43887940
Total	137354007	2137983	139491990	5753864	133738126

As per provisions of Para 21.6 of CPWD works manual, the divisional accountant should review monthly all deposits under Part-II and refund the security deposits, where due, without waiting for any application form the contractor. Heavy accumulation of 4.93 crore under deposit Part-II indicates that the deposit register was not reviewed at divisional level from time to time. The register should now be reviewed and all deposits more than 3 years old where refund is not due should be credited to government account.

Accumulation of 4.04 Crore (civil Deposits public works) is under Part-III was due to non-execution of works against deposits. If these works not be executed, the deposit should be immediately refunded to the depositor agency to avoid the blockage of funds so that the same can be utilized elsewhere.

Deposits under Part-V amounting to 4.38 crore has accumulated due to withheld amount from contractor bills on account of mile stone, EOT etc. Accumulation of balance under deposit Part-V was indicative of the fact that works from which these amounts were withheld have not been completed satisfactorily.

PARA 6 Subject: Outstanding balance under Suspense Accounts (Goods and Service Tax) (Audit Memo No. 8 dated 16/08/2023)

During the course of audit/Scrutiny of monthly account of Project Division B 241 Yamuna Western Bank, Lok Nayak Setu New Delhi for the financial year 2002-23, it has been observed that a huge amount is lying unadjusted in Suspense Account 8658 as per details given below:

S. No.	Year	Outstanding Amount
1	2022-23	3676856
	Total	3676856

Efforts may be made to clear/adjust the amount pending under Suspense account at the earliest under intimation to the Audit.

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PARA 7 Sub:-Time barred cheques amounting to Rs. 2356830/- (Audit Memo No. 9 dated 16/08/2023)

As per Receipt & Payment rule 47(2) a cheque remaining unpaid for three month 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.

While scrutiny of form 51-"Schedule of Reconciliation of cheques drawn and Remittances" and other related records for the month of March, 2023 it has been found that cheques amounting to Rs. 2356830/-, 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.	884439	05/05/2009	1103
2.	967646	02/07/2009	1
3.	967695	21/09/2010	5590
4.	804243	06/02/2014	5000
5.	804313	22/04/2014	98994
6.	805410	13/11/2014	2060
7	807392	30/12/2022	2244082
Total			2356830

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.

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

PARA 8 Subject: Non completion of work (Audit Memo No 10 dated 16/08/2023)

Section 29.1 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 (time being deemed to be the essence 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 is granted by the Executive Engineer and such extension of time is accepted by the contractor, either expressly or implied by his action before and subsequent to the date of completion, the extension of time granted by the Executive Engineer is valid. It is, therefore, necessary that the Executive Engineer grants extension of time provisionally even when the contractor does not apply for extension of time in order to keep the contract alive.

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Test check of the selected works revealed that the 05 works either partly completed or not started till date as depicted in the table below: -

2021-22				
S. No.	Agreement No.	Name of Work	Date of Start	Stipulated Date of Completion
1	15/EE(E)/OPED/PWD/2021-22	Comprehensive Annual Maintenance of X-Ray Baggage System at New Delhi District Court Complex at Rouse Avenue, DDU Marg, New Delhi.	01.10.2021	30.09.2022
2	21/EE(E)/OPED/PWD/2021-22	RMO E&M Services at New Delhi District Court Complex at Rouse Avenue, DDU Marg, New Delhi. (SH: AMC of DG Sets installed at New Delhi District Court Rouse Avenue, DDU Marg, New Delhi).	30.11.2021	29.11.2022
3	32/EE(E)/OPED/PWD/2021-22	SITC of Emergency panic Alarm system in various chambers announcements alarming system creating at Rouse Avenue District Court, DDU Marg Court, New Delhi.	19.03.2022	17.04.2022
2022-23				
1	11/EE(E)/OPED/PWD/2022-23	RMO E&M services at New Delhi District Court Complex at Rouse Avenue, DDU Marg, New Delhi. (SH: Operation and Routine Maintenance of Fire Fighting System, Drinking Water Pump Sets, Water treatment and softening plant, Substation and DG Set).	22.07.2022	21.07.2023
2	14/EE(E)/OPED/PWD/2022-23	RMO E&M services at New Delhi District Court Complex at Rouse Avenue, DDU Marg, New Delhi. (SH: Comprehensive Annual Maintenance of 3x120 KVA UPS System).	15.08.2022	14.08.2022

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PARA 9 Subject: Non registration of construction workers (Audit Memo No. 10/08/2023)

In order to speed up processing of registration and renewal of registration of construction workers working at different construction sites and to prevent registration of bogus construction workers, Lieutenant Governor notified (April 2018) Assistant Engineer (Civil/Electrical) of NDMC, PWD, CPWD, DJB, MCD, DDA etc. as Registering Officer for registration of construction workers working in their projects under the Act Delhi Building and Other Construction Workers Welfare Board.

Scrutiny of the records of division revealed that as per agreements of division and it has been noticed that there were workers were engaged by the contractors in the various agreement and the division was not mentioning the terms and conditions with the specification that all the construction workers should be registered under the Delhi Building Act and other construction workers welfare board. However, division had not maintained any records in respect of construction workers registered with the Delhi Building and Other Construction Workers Welfare board. It appears from the records that none of the construction workers were registered with the Board.

It is stressed that necessary conditions in this regard may be incorporate in the future NITs so that the benefits of the various welfare schemes run by the Board may be extended to the genuine construction workers.

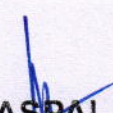
PARA 10 Subject: Non production of record (Audit Memo No. 13 dated 18/08/2023)

(For the year 2016-19)

- 1) Consumable and non-consumable register
- 2) GAR-6 Stock Register
- 3) AMC files

(For the year 2019-23)

1. Material & Supply Register
2. T&P Register
3. Dismantle Register
4. List of Unserviceable items
5. Stock Register
6. Spouse Information
7. Reconciliation of Budget for the year 2019-20,2020-21,2021-22,


(JASPAL SINGH)
INSPECTING AUDIT OFFICER

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**CURRENT AUDIT REPORT
(2019-23)
Part III**

TAN 1 Subject: Non observance codal formalities as prescribed under rule 149 (iii) i.e. reverse auction. (Audit Memo No. 11 dated 17/08/2023)

If the cost of purchase exceeding Rs. 500000/- then complete the codal formalities under rule 149(iii) i.e. through the suppliers having lowest price meeting the requisite quality /specifications/ and delivery period after mandatorily obtaining bids, using online bidding or reverse auction tool provided on Gem Portal.

During the test check of B-241 Executive Engineer Yamuna Setu Delhi, it has been observed that the division is completing the codal formalities for the cost exceeding Rs. 5.00 lacs. by inviting the online bid on Gem Portal, but the division have not using the reverse auction tools on Gem portal in any of the bidding documents.

Department Authorities is advised to use the reverse auction tool on the Gem portal as prescribed in the GFR to minimize the Government expenditure.

TAN 2 Subject: Irregular procurement of petty items. (Audit Memo No. 12 dated 17/08/2023)

Rule 149 of GFR makes it mandatory to procure goods and services available on Government e-market place (GeM), through GeM. Finance Department, GNCTD also advised (April 2017) all departments to procure all common goods and services from GeM. Ministry of Finance, GOI amended (April 2019) the Rule 149 of GFR 2017 to make it clear that common use goods and services are required to be procured mandatorily through GeM as per Rule 149. The Ministries/Departments are delegated full powers to make their arrangement for procurement of goods and services that are not available on GeM.

It has been observed that division has frequently incur the expenditure on the petty items without ensuring the availability of the items of Gem .

**Apart from the above, the following discrepancies have been noticed as under:
Certificate required under Rule 145 of GFR-2005 (Purchase of goods upto
Rs.25000)**

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As per Rule 154 of General Financial Rules, 2017, the goods up to the value of Rs. 25000/- can be purchased without inviting quotations, but a certificate that "I _____ am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price" is required to be recorded by the competent authority. But no such certificate found recorded during the scrutiny of vouchers for the year 2019-23 Some of the instances given below:

S.No.	Name of the Agency	Bill No. , Date	Amount
1	Prince Enterprises	378 dated 24/11/2020	9970
2.	Taneja Enterprises	20/21-1719 dated 18/11/2020	1643
3.	Chaudhary Traders	023 dated 16/11/2020	1026
4.	Chaudhary Traders	024 dated 18/11/2020	1239
5	Batra Sales Corporation	3016 dated 17/12/2020	6686
6	Bhagwati Enterprises	4095 dated 31/12/20	1710

It has also been observed that in the vouchers, neither the stock entries were made nor the same were marked as paid and cancelled as per receipts and payments rules.

Reasons for above discrepancies and violation of GFR and Receipts & Payments may kindly be elucidated to Audit.

TAN 3 Subject:- Award of work abnormally below estimated cost Award of work abnormally below the estimated cost (Audit Memo No. 2 Dated 10/08/2023)

Section 2.5 of CPWD manual stipulates that technical Sanction provides a guarantee that the proposals are technically sound and that the estimates are accurately prepared and are based on adequate data.

Test check of list of the work awarded and executed by the division during the years 2019-23 revealed that some of the tenders were awarded below the estimated cost. The details of a few works which were awarded more than 30per cent below the estimated cost are as under:

S.No.	Agmt. No.	Name of Work	Estimate Cost	Tendered Cost	Below 30%
2020-21					
01	07	Operation and Maintenance of Various Electrical and mechanical services at Burari Hospital, Delhi(SH: operation	14594220	8377082	42.60

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		and routine maintenance of EI and fans ,fire fighting fire alarm system, Substation, DG. Set, P.S. System and lifts			
02	11	Operation and maintenance of various electrical and mechanical services at Burari Hospital Delhi	3112558	1864442	40.10
2022-23					
01	04	Operation and Maintenance of Various Electrical and mechanical services at Burari Hospital, Delhi(SH: operation and routine maintenance of EI and fans ,fire fighting fire alarm system, Substation, DG. Set, P.S. System and lifts)	15034140	5502495	63.40
02	09	Supply and installation of video surveillance system for various hospital under health project electrical division	7404500	3490481	52.86

The above estimates of the works were prepared by the technical expert engineers of the division on the basis of prevailing Delhi Schedule of Rates. However, it was noticed that tenders were accepted much below than the estimated cost. Moreover, in today scenarios although the prices of every commodity are rising spirally yet the tenders were accepted much below the estimated cost. Such type of unreasonable variations can be attributed to either wrong assessment of rates or sketchy estimates were prepared in casual manners. Furthermore, audit could not ensure how the contractor paid minimum wages to the labour engaged for the works.

Audit is of the view that the estimates should be prepared more precisely and there should be such provision to make sure that the quality of work is not compromised in the works awarded below the estimated cost. The reasons of this steep variation may be analyzed and take necessary steps to minimize it by making realistic assessment.

TAN 4 Subject: Huge Savings under various Heads. (Audit Memo No. 18/08/2023)

During the test check of reconciliation statement of Department of B-241 Executive Engineer Health Project Electrical Division, it is noticed that savings made under various Heads were not surrendered as per provisions contained in General Financial Rules, 2017.

As per Rule 62(2) of GFR 2017, savings as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses.

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Further Surrender of savings stipulates that Departments shall surrendered to Finance Ministry, by the dates prescribed by that Ministry before the close of the financial year, all the anticipated savings noticed in the Grants or Appropriations controlled by them. The Finance Ministry shall communicate the acceptance of such surrenders as are accepted by it to the Accounts Officer, before the close of the year. The funds provided during the financial year and not utilized before the close of that financial year shall stand lapsed at the close of the financial year. However, it was observed that huge amount of funds have been found remained unutilized as per details given below:-

Major Head	Head of Account	Budget in Rs. (In lakh)	Expenditure in Rs.	Savings in Rs.	% age of Savings
2021-22					
4059	MH-4059				
	4059-60-051-809042 Infrastructure Facilities to judiciary (CSS)	3000	2194	806	26.86
	4059-04-052-980053 Installation of CCTV in jails	2000	1534	466	23.3
	2059-80-001-880013 office expenses	40	8,24	31.76	79.4
	2059-80-001-880014 RRT	04	00	04	100
2022-23					
4059	MH 4059				
	4059-01-051-70053 C/o New office Buildings	30	0	30	100
4070	4070				
	4070-00-800-890042 Jail Building	1250	811.15	388.85	31.18
2059	2059				
	2059-80-001-880014 RRT	15	2.06	12.94	86.26

As per Rule 62(1) of GFR 2017, Department shall surrender the unutilized funds before the close of financial year, all the anticipated savings noticed in the Grants or Appropriation controlled by them. However, in the above-mentioned cases, the same was not done. The division is not provided the reconciliation of budget for the year 2019-20 and 2020-2021.

Necessary efforts may be taken to surrender the budget to the concerned Agency/Department in future.


(JASPAL SINGH)
INSPECTING AUDIT OFFICER