

**AUDIT REPORT OF E.E., BUILDING PROJECT DIVISION B-111,  
DISTRICT COURT COMPLEX, SAKET, NEW DELHI**

**FOR THE PERIOD 2008-09**

**INTRODUCTION**

The I.A.R. on the accounts of PWD Building Project Division for 2008-2009 was conducted by field Audit Party No. 5, comprising of S/Sh. G.L.Prasad,IAO, Smt. Santosh Sharma,IAO,Sh. Subhash Chander, HC,Smt. Rashmi Sharma,UDC. The audit was conducted w.e.f. 14-9-09 to 30-9-09 . This was the first audit. Audit upto 2007-08 has been conducted by DACR.

**AIMs & OBJECTIVES**

PWD Building Project Division B-111,112 & 113 came into existence after restructuring of PWD Division No. 20 w.e.f. April,06 and deals with construction work. The divisions are dealing with Construction projects as per details given below:-

B-111- Construction of Court Building & Sub Works , boring of tubewell

B-112- Construction of Residential Quarters, Kalindi Bye Pass, Bahapur General Pool  
Residential Accommodation

B-113- Construction of Advocate chamber, Deposit Work (Sarai Kale Khan Bus Terminal )  
Work completed.

**HOD/HOS/DDOS/CASHIER**

<b>S.No.</b>	<b>HOD</b>	<b>Head of office</b>	<b>DDO</b>	<b>Cashier/UDC</b>
<b>1</b>	<b>Engg. In Chief</b>	<b>Sh. Anurag Kumar, Executive Engineer (1-4-08 to 24-10-08)</b>  <b>Sh. A.K. Shrivastava, Executive Engineer (24-10-08 to 31-3-09)</b>	<b>Sh. Anurag Kumar,Executive Engineer (1-4-08 to 24-10-08)</b>  <b>Sh. A.K. Shrivastava, Executive Engineer (24-10-08 to 31-3-09)</b>	<b>Sh. Vishwajeet Prasad (1-4-08 to 31-3-09)</b>

## **BUDGET ALLOCATION AND EXPENDITURE**

**Details of budget allocation and expenditure for the audit year are as below:-**

<b>Year</b>	<b>Budget</b>	<b>Expenditure</b>
<b>2008-09</b>	<b>6026.00 lacs</b>	<b>6017.35 lacs</b>

## **VACANCY STATEMENT**

<b>S.No.</b>	<b>Name of post</b>	<b>No. of post sanctioned</b>	<b>Filled</b>	<b>Vacant</b>
<b>1</b>	<b>Group A</b>	<b>1</b>	<b>1</b>	<b>Nil</b>
<b>2</b>	<b>Group B</b>	<b>3</b>	<b>3</b>	<b>Nil</b>
<b>3</b>	<b>Group C</b>	<b>55</b>	<b>20</b>	<b>35</b>
<b>4</b>	<b>Group D</b>	<b>6</b>	<b>3</b>	<b>3</b>
	<b>TOTAL</b>	<b>65</b>	<b>27</b>	<b>38</b>

## **MAINTENANCE OF RECORDS**

The maintenance of records of PWD Building Management Division B-111,112 & 113 for the period 2008-09 was found satisfactory subject of observations made in current audit report and in test audit report.

## **AUDIT REPORT**

During the course of current audit, 12 audit memos highlighting various irregularities/short recovery to the tune of Rs.65000/- were issued . Department has shown compliance of 01 audit memos and spot recovery amounting to Rs.Nil-was made. 11 audit objections have been incorporated in current audit report as 10 Paras & 2 TAN:-

## **DETAILS OF CURRENT RECOVERY**

<b>Para No.</b>	<b>Total recoveries</b>	<b>Amount recovered</b>	<b>Balance (in Rs.)</b>
<b>5</b>	<b>65000/-</b>	<b>Nil</b>	<b>65000/-</b>
<b>Total</b>	<b>65000/-</b>	<b>Nil</b>	<b>65000/-</b>

The internal audit report has been prepared on the basis of information furnished and made available by PWD Building Project Division B-111,112 & 113. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non-information on the part of auditee.

**(G.L.Prasad)**

**IAO-Audit Party-5**

**PART –II**  
**CURRENT AUDIT REPORT (2008-09)**

**Para No.1**

**Ref Memo No. 6 dt. 24-9-09**

**Sub: Blockade of Funds amounting to Rs.58.37Cr. For construction of Kalindi Bye pass**

Agreement No : 06/EE/PWD-XX/2003-04  
Name of work : Construction of Kalindi Bye Pass from Kalindi Colony ring road to Kalindi Kunj road No. 13A including flyover and clover leaf.  
Contractor's name : M/s Rani construction  
Date of start : 15-5-03  
Stipulated date of Completion : 14-5-05  
Estimated cost : 61,74,41,400/-  
Tendered cost : 63,40,80,512/-(2.96% above estimated cost)  
A/A & E/S : Rs.100,14,45,330/- vide letter No.F.8(SCF)/R.(18)2001-02/PWD-III/1135-41 dt. 20-11-02 of Dy. Secretary(PWD)  
Availability of land  
As per clause 4 of NIT : 70% at the commencement of work and rest within 6 to 9 months.

Scrutiny of file of above work revealed that the said work was allotted to M/s Rani Construction to construct 6.5 Kms long Kalindi Bye Pass from kalindi Colony Ring road to Kalindi Kunj Road 13 A this work includes RCC flyover,Clover leaf and two bridges on Agra Canal.The said work also consisted river training and crossed drainage works.

Section 15.1 of CPWD Works Manual envisages that “Availability of clear site should be ensured before approval of NIT” but it has been observed that the division failed to provide clear site to the contractor and the progress of work was very poor since beginning which ultimately resulted in foreclosure of the project.In this regard, audit observations are as under :

1. Hindrance register no. 38 & 39 revealed that the work was held up for the maximum period due to non availability of site as detailed below :-

Register No.	Period of hindrance	Reason
38	15-5-03 to 14-4-05 (700 days)	Rd 0 to 400m could not start due to land dispute with NOIDA toll bridge
38	15-5-03 to 12-10-05 (181 days)	Pucca structure lying in alignment of bye pass between Rd 1920 to Rd1960
39	15-5-03 to 18-11-03	Approval of revised alignment of Kalindi Bye pass awaited from Yamuna Standing Committee
39	15-5-03 to 9-5-07	Due to land dispute with Head Works Division Agra Canal, Okhla
39	26-12-03 to 9-5-07	Non availability of NOC from Forest Department

Hence, it is quite clear that division could not ensure the availability of land on which bye pass was to be constructed and the work was foreclosed on 9-5-07 on the basis of judgement given by Hon'ble High Court on 1-6-06 who issued directions that no work should be taken up within 300m of Yamuna River and most of the work of said bye pass was within 300m of Yamuna river.

2. As per agreement 70% of land was to be made available at the time of commencement of work but it has been observed that only 2.29Km of road out of total 6.5km (35.23%) was made available at the time of commencement of work and only 33% of land was provided till the date of foreclosure i.e. on 9-5-07
3. The details of payment made for the said work are as under:-

<b>Ch.No. &amp; Date</b>	<b>To whom paid</b>	<b>Amount</b>
211268/28-2-03	DDA	210000000/-
211279/29-3-03	Secy. L&B	26574708/-
211281/31-3-03	DDA	31728985/-
287018/31-3-06	UP Irrigation	13000000/-
287076/29-1-07	Service Road to Agra Canal (UP Govt.)	58300000/-
	<b>PAID TO CONTRACTOR</b>	
608842/13-6-03	Mobilisation advance	5500000/-
608864/20-6-03	-do-	4000000/-
609120/11-9-03	T&P	5000000/-
609291/24-11-03	T&P	5000000/-
609420/6-2-04	Mobilization	500000/-
RA bill 1 to 37	Work expenditure	119936471/-
15-10-08	Arbitration award	44300000
	<b>TOTAL</b>	<b>523840164</b>

Further, an amount of Rs.5,99,00,000/- on account of arbitration is due for payment .In view of above audit is of the view that if the division had made efforts to get the site clear before award of work the blockade of funds amounting to Rs.523840164/- could be saved. Reasons for violating section 15.1 of CPWD Work Manual may be elucidated to audit.

**Para No.2**

**Ref. Memo No. 9 dt. 29-9-09**

**Sub: Construction of 28Nos 4 Bedroom residential accommodation for Senior Judicial Officer including basement and community Hall- Tower-I**

Agreement No : 05/EE/PWD-XX/2003-04 &  
Name of work : 28 No.s 4 Bedroom Residential accommodation for Senior Judicial Officer including basement and community Hall-Tower-I  
Estimated cost : Rs.74516348/-  
Tendered cost : Rs.101593214/-(36.34% above of Estimated cost)  
Contractor's name : M/s Diwan Chand  
Date of start : 21-3-07  
Stipulated date of Completion : 20-3-09  
A/A & E/S : Not available in file

Scrutiny of file revealed that the work was awarded to M/s Diwan Chand vide letter No.54(11)/PWD-XX/GNCTD/A-1/160 dt. 27-2-07 with date of start and completion as 21-3-07 and 20-3-09 respectively.

Audit observations are as under:-

- 1 Since beginning of the work , delay started occurring due to non availability of drawings which were to be provided by M/s Behl Joshi & Associates . Scrutiny of hindrance register revealed that upto 26-4-07 the work was held up due to the said reason .
- 2 The eligible Principal Technical Representative was appointed by agency on 31-5-07 i.e. after 70 days of start of work but recovery was made only for 60 days. Recovery for 10 days be made under intimation to Audit.
- 3 Vide letter no. 54(11)/PWD-XX/D.S./A-1/2006-07/303 dt. 23-3-07 steel used by contractor was not approved by Ex.Engg. PWD Div-XX. No further clarifications in this regard is available on file.
- 4 Vide inspection note of Sh.H.P.Gupta, Project Manager, Building Project Circle B-II (visit on 18-12-07) 19 discrepancies including substandard bricks, poor progress of work , poor quality & binding of steel, inferior shuttering quality and replacing of Project manager were pointed out .
- 5 Vide letter dt. 13-3-08 contractor was asked to speed up work by engaging adequate man & material but even then EOT upto 92 days was granted to him vide letter dated 7-5-08 without imposing any penalty.
- 6 As per certificate issued to contractor on 31-7-09 the work of 4 Bedroom residential accommodation is "in progress" whereas in performance report of work referred to in FORM C actual date of completion is shown as 30-7-09 which needs clarification.

No reply/action taken report for above said lapses as asked for provided to audit.

**Para No.3**

**Ref. Memo No.10 dt. 29-9-09**

**Sub: Construction of 3 Bedroom residential accommodation for Senior Judicial Officer including basement and community Hall- Tower-I**

Agreement No : 05/EE/PWD-XX/GNCTD/2006-07  
Name of work : 3 Bedroom Residential accommodation for Senior Judicial Officer, watch & ward staff and servant quarters including basement and service etc. I-Tower-I  
Estimated cost : Rs.80143977/-  
Tendered cost : Rs.113696359/-  
Contractor's name : M/s Diwan Chand  
Date of start : 21-3-07  
Stipulated date of Completion : 20-3-09  
A/A & E/S : Rs.94394368/-

Audit observations are as under:-

**2** The contractor was requested time to time vide letters dt. 18-8-07 ,29-10-07,4-3-08, 16-4-08 10-7-08 ,24-4-09 to increase men & material, expedite the progress & to complete the work in time .

**3** Inspection of PM/BPC B-11 dated 9-5-08 had raised objections regarding quality of bricks is very poor and not as per required specification and extra items executed without approval of competent authority , whereas , as per agreement extra items/deviations shall not be executed without prior approval of competent authority. Ex. Engineer vide letter dt. 18-8-09 pointed out the usage of clay fly as FPS bricks instead of IS:4885 brick which is against the agreement. Action taken in this regard has asked for not provided to audit. The contractor applied for EOT for 142 days vide letter dt. 21-10-08 on the basis of hindrance came across during execution of work,. Net hindrance for 155 days was due to non availability of structural drawings by M/s Behal Joshi & Associates in time as per details given below :

- a) Non availability of archectural /structural drawing w.e.f. 24-3-07 to 29-4-07 for 36 days
- b) Non availability of elevation drawing w.e.f 20-1-08 to 14-10-08 for 298 days hindrance for 119 days

Vide letter dt. 5-6-08 by Project Manager forwarding the request for shifting the milestone by the contractor to the Chief engineer with the remarks that the contractor has agreed to complete the work within the total time frame of 24 months by deploying extra resources to cover up the delay.

Vide letter dt. 18-12-08 provisional extension of time for completion of the work has been granted upto 20-6-09 without prejudice to the right of the government to recover liquidated damages in accordance with provision of clause 2 of the said agreement.

As per progress report of physical achievement upto the month of August,09 was 87%.

Clause 9.0 of agreement with M/s Behal Joshi & Associates stipulates that “ the time allowed for carrying out the work as specified in clause 8 shall be strictly observed by the consultant and shall be deemed to be the essence of the contract on the part of the consultant. The work shall (throughout the stipulated period of the contract) be processed with all diligence and in the event of failure of the consultant to complete the work within time schedule as specified above or subsequently notified to him, the consultant shall pay as compensation amount equal to one fourth percent of the total fee payable to the consultant per day as the work remains unfinished after specified date subject to a maximum of 5% of total fees.” If any compensation amount on account of late supply of structural drawings that had led to the contractor to apply for EOT has been charged by the consultant may be shown to audit.

Reasons for completion of only 87% work till August 09 even after several request to expedite the progress by deploying extra resources and allowing extension upto 20-6-09 may be elucidated to audit.

**Para No.4**

**Ref. Memo No.12 dt. 30-9-09**

**Subject: Delay in completion of Main Court Building.**

Agreement No. 06/EE/PWD PD-112/2006-07

Name of work:- C/o District Court Complex, Saket.

SH: Court Building (Double Basement) + Utility Block, Sub Station Building, UG Tank i/c Providing Fixing and Installation of Internal Electrical Works, other Related Development. Work & Parking lot etc.

Estimated Cost	: Rs.62,83,49,485/-
Technical Sanction	: Rs.62,82,31,000/-
Justification	: Rs.60,99,33,640/-
Tendered cost	: Rs.101,80,59,533/-
A/A & E/S	: Rs.94.13 Crore
Date of Start	: 31.10.06
Stipulated Date of completion	: 30.10.08
Name of Agency	: M/s Ahluwalia Contracts (India) Ltd.
Status of Work	: Work in Progress



Scrutiny of records revealed that vide letter No. 54(149) PWD/PD-3/06-07/238 dated 09.10.2006 the said work was awarded to M/s Ahluwalia Contracts (India) Ltd. at his tendered cost of Rs.101,80,59,533/- with stipulated date of start and completion as 31.10.2006 and 30.10.2008 respectively. In this regard audit observations are as under:-

- (i) First time press notice was issued vide letter No. 54(149) PWD-XX/GOD/A-II/434 dated 05.10.2005 but it has been observed that a number of corrigendum's dated 02.11.2005, 02.12.2005, 02.02.2006, 17.03.2006 and 25.04.2006 were issued refixing the time schedule but department has not specified any authentic reasons for the same which may be clarified to audit.
- (ii) Letter of ACIL dated 22.11.2006, 27.02.2007, 10.03.2007, 13.03.2007, 13.06.2007, 07.07.2007 indicates that work couldn't achieve desired speed either due to not providing /discrepancy pointed in structural & architectural drags by M/s Behl Joshi & Associates. Even on 10.12.2008 i.e. after Stipulated Date of Completion, 13 No. of drawings were awaited from M/s Behl Joshi & Associates any penalty imposed /recovery made from then may be made available to audit.
- (iii) Vide inspection/ letters dated 29.10.2007, 05.03.2007, 14.11.2007, 26.12.2007 and 03.06.2009 contractor M/s ACIL was informed about various defects regarding using fire clay bricks instead of cement concrete bricks, substandard masonry work, lack of safety measures, shultery plats being used without cleaning, improper curing, poor surface of casting columns, improper chase cutting of electrical conducting, gap between sub frames, insufficient welding of Ms frames etc but work files provided to audit don't reflect any rectification done by contractor in this regard. Action taken against Contractor may be clarified.
- (iv) Letters dated 10.08.2007, 25.08.2008, 16.12.2008 and 21.07.2009 indicates that M/s ACIL was informed about slow progress of work and was asked to expedite the work by deploying sufficient manpower but till date the work is in progress. Action taken against M/s ACIL may be clarified to audit.
- (v) Work files revealed that vide letter dated 54(149) BPD-III/PWD/08-09/117 dated 11.06.2008 M/s ACIL was granted EOT upto 09.04.2009 and EOT upto 7-3-2010 vide letter dt. 3-7-09 without levy of compensation.
- (vi) Vide 33<sup>rd</sup> R.A. Bill dated 16.04.2009, contractor has been paid a total amount to the time of Rs.73,80,88,026/- but till the end of August, 09 only 77% physical target of work was achieved.

As per CPWD manual section 28.1 and 28.2 & 28.3 at the time of issuing NIT for a particular work, the Engineer-in-Charge should specify the time allowed for completion of work consistent with the magnitude and urgency of work and time allowed for work as entered in contract shall be strictly observed by contractor and work shall be, throughout the period, shall be proceeded with all due diligence (time being deemed to be essence of contract) , Further sec

28.5 of CPWD manual stipulated that tender accepting authority shall review progress of work every month with all concerned disciplines including contractor.

Reasons for non completion of work as per scheduled time and grant of EOT from time to time may be clarified & delay in progress as pointed out may be reviewed and remedial measures taken wherever required under intimation to audit.

**Para No.5**

**Ref. Memo No. 11 dt. 30-9-09**

**Sub: Non recovery of Rs.65000/- on account of non appointment of Technical staff by M/s Ahluwalia contracts (I) Ltd**

Agreement No.	:	01/EE/PWD/BPD B-113/2007-08
Name of Work		C/o Advocate Chamber in the District Courts Complex at Saket, New Delhi including internal civil and electrical services and Development works etc.
Estimated cost		Rs.24,77,17,344/-
Tendered Cost		Rs. 39,40,73,869/-
Name of contractor		M/s Ahluwalia Contracts (I) Ltd.
Date of start		21-8-07
Date of completion		20-8-09

Audit observations are as under :-

The above mentioned work was awarded to contractor M/s Ahluwalia Contracts (I) Limited and M/s Behal Joshi & Associates, Architects & Interior Designers were engaged to provide the structural and architectural drawings for this project.

Scrutiny of file revealed that various letters dt. 22-5-07, 1-8-07, 17-8-07, 11-9-07, 18-9-07 & 30-10-07 issued by this department shows that the consultant M/s Behl Joshi & Associates did not provide drawings ( structural or architectural) to the contractor on time.

Several times vide letter dt. 18-9-07, 27-10-07, 3-11-07 & 21-11-07 the contractor made complaints regarding discrepancies in the drawings supplied by the consultant to him.

Any action taken against the consultant on account of late supply of the structural and architectural drawings and supply of faulty drawings to the contractor as asked for not intimated to audit.

As per letter dt. 27-8-07 and 11-9-07 the contractor was informed that the site was handed over to him on 18-8-07 so the details of technical staff/supervisory staff should be submitted to this office at the earliest. But the same was submitted on 22-9-07 by the contractor.

As per clause 36 of agreement the contractor must deploy following person at site from the commencement of work:-

Designation	Minimum Experience	Number	Rate at which recovery shall be made from the contractor in the event of not fulfilling provisions of clause 36
Principal technical representative	10 years	1	Rs. 20,000/- per month
Technical Representative	5 years	2	Rs.15,000/- per month x2 = 30000/-
Technical representative	5 years	1	Rs. 15,000/- per month

The contractor provided the incomplete information after one month i.e. the experience of the technical staff was not shown in the details provided to the office. An amount of Rs.65,000/- may be recovered from the contractor on this account after proper verification of the experience criteria , after due verification, under intimation to audit.

**Para No.6**

**Ref Memo No. 4 dt.18-9-09**

**Sub: Deposit Register**

Scrutiny of schedule of deposits for the month of August, 09 revealed that following balances were outstanding at the close of financial year under various heads:-

<b>Heads</b>	<b>Part-II</b>	<b>Part-III</b>	<b>Part-V</b>
Opening balances	16658743	11112785	5813630
Credits during Aug,09	35210	Nil	332377
Debits during Aug,09	10000	Nil	1131918
Closing Balance	16683953	11112785	5014089

However, Scrutiny of deposit register revealed that outstanding balances in part II, III & V are w.e.f. Nov.,06, Nov.,05 and Feb.,06 respectively. The register of Part-III showing deposits of work to be done does not have any entry after Jan, 08. Reasons for huge accumulation of balances may be clarified and efforts may be made to clear the pending works/balances on priority basis and deposit register no. III may be completed under intimation to audit.

**Para No.7**

**Ref Memo No. 7 dt. 24-9-09**

**Sub: Non compliance of audit note issued by PAO-XXII**

Scrutiny of the monthly accounts of PWD Building Management Div- B-111 revealed that audit notes were issued by PAO-XXII for the financial year 2008-09. Test check of audit notes revealed that no action has been taken by the department to rectify the following discrepancies:-

**Repair of Vehicle**

<b>Month of audit note</b>	<b>C.V. No.</b>	<b>Amount</b>	<b>Name of workshop</b>
5/08	03	34327/-	Safdarjung Service Station
5/08	35	11400/-	New Dalip Automobile
1/09	2	11819/-	Safdarjung Service Station

The above mentioned cash vouchers have not fulfilled the following requirement :-

- 1 Certificate required to the effect that the total expenditure in a financial year does not exceed the limit of financial powers delegated to the HOD i.e. Rs.15000/- & Rs.25000/- per annum for repair of LMV & HMV respectively.
- 2 Codal formalities not observed before incurring the expenditure.
- 3 Approval of Technical officer of Dte. Of Transport, GNCTD was not obtained before incurring the expenditure.
- 4 Sanction of HOD not found enclosed with the bill, exceeding expenditure beyond the powers of HOD.
- 5 Certificate regarding old parts replaced, taken on the charge & entered in the Dead Stock Register was not found on any of the vouchers.
- 6 History sheet not found attached to ascertain the correctness of the old parts replaced and new parts provided.
- 7 Certificate required to the effect that the workshop is authorized by the Govt. of NCT of Delhi.

## Petrol Consumption

Month of audit note	C V No.	Amount	Qty Consumed	Excess Qty ( in liters)
5/08	14	9199/-	215 ltrs	15
5/08	16	15914/-	323 ltrs	123
5/08	17	16892/-	470 ltrs	270

In abovementioned cash vouchers payment was made on POL beyond the prescribed limit of 200 lts. per month and, therefore, Expenditure incurred in excess quantity is required to be got regularized from the Competent authority.

As per Audit note issued for the month of 04/2009 ,138 audit notes are pending since 1995 and no action is being taken by the department. Efforts may be initiated to clear off these audit notes under intimation to audit.

**Para No.8**

**Ref. memo No. 8 dt. 24-9-09**

**Sub: Irregular award of tender (SH: Providing watch & ward of Government land/property at Bahapur)**

Name of the work: Construction of General Pool Residential Accommodation at Village Bahapur, South Delhi. (SH: Providing watch & ward of Govt. land/property)

Estimated cost : Rs.803964/-

Tendered cost: Rs.401982/-(50%below estimated cost0

Name of contractor: M/s Good Year Security(Regd.)

Period of contract : 30-5-08 to 29-5-09

Scrutiny of file revealed that vide tender notice no. 057-2008-03862, tenders for above work were invited and work was awarded to M/s Good Year Security(Regd.) at his negotiated cost of Rs.401982/- to provide watch & ward of Govt. land/property at Bahapur which was allotted to PWD by ADM/LAC vide his letter No. ADM/LAC(5)/424-426 dated 15-2-08.

In this connection audit observations are as under:-

- 1 No tender for engaging private security guard could be invited without approval of Finance department but in the said case approval of finance department was not taken.
- 2 Approval of Administrative Reforms has also not been obtained.

Reasons for inviting tender without taking approval of Finance and AR department may be clarified and necessary approval of competent authority be obtained under intimation to audit.

**Para NO. 9**

**Ref letter No.16-9-09**

**Sub: Non verification of remittances**

The following remittances were pointed out by audit to get them verify from PAO but the same was not got done during audit period :-

<b>Sl.No.</b>	<b>Date</b>	<b>Amount</b>	<b>Head</b>
1	30.08.2007	4330/-	8782 Remittance
2.	28.12.2007	7500/-	-do-
3.	29.02.2008	2000/-	-do-
4.	12.03.2008	15300/-	-do-
5.	15.05.2008	4500/-	-do-
6.	21.08.2008	15405/-	-do-
7.	26.09.2008	10/-	-do-
8.	05.10.2008	10000/-	-do-
9.	26.11.2008	2291/-	-do-
10.	05.02.2009	10/-	-do-

The above mentioned remittances may be got verified from the PAO under intimation to audit.

**Para No.10**

**Ref Memo No.1 dt.14-9-09**

**Sub: Non Production of record**

The following record was not provided to audit.

- 1 Work files of Sarai Kale Khan Bus Terminal.

The same may be provided to next audit.

**(G.L.Prasad)**  
**IAO Audit Party-5**

**PART –III**  
**TEST AUDIT NOTE**

**TAN No.1**

**Ref Memo No.2 dt.16-9-09**

**Sub: Non conducting of review of M.B.s**

As per para 7.46 of CPWD manual Vol-II all the measurement books in use in a division should be collected once in a month of September each year for review by the Divisional Accountant in the following respects:-

1. To compare the books in use with Part-I of the register of M.B.s maintained in CPWD form 92 and to note necessary corrections in the register.
2. To see that no original sheet is torn out of a book nor any entry erased or disfigured and that the corrections made therein are initialed.
3. To test check the accuracy of calculations and to ensure that the instructions regarding writing of M.B.s recording of measurement and other test check are being followed properly.

During the test check of M.B.s it was noticed that neither the Divisional Accountant nor the Executive Engineer had never carried out any inspection of M.B.s till March, 09.

Reasons for non compliance of codal provisions may be stated to audit.

**TAN No.2**

**Ref Memo No. 3 dt. 17-9-09**

**Sub: Non maintenance of work register**

CPWD Manual stipulates that “ Divisional office should prepare a permanent and collective record of expenditure incurred in the division, during a year, on each work in ‘Register of works’ in form CPWA40 and 41 for major and minor work respectively”. But the same was not found maintained in the division.

Reason for non maintenance of work register may be elucidated to audit.

**(G.L.Prasad)**  
**IAO Audit Party-5**

**List of memo issued**

<b>Memo No.</b>	<b>Dated</b>	<b>Subject</b>	<b>Remarks</b>
1	14-9-09	Record	
2	16-9-09	Non conducting of review of MBs	
3	17-9-09	Non Maintenance of Work register	
4	18-9-09	Deposit register	
5	23-9-09	Cheques	
6	24-9-09	Wasteful expenditure on Kalindi bye pass	
7	24-9-09	Audit notes	
8	24-9-09	Irregular award of tender	
9	29-9-09	4 bedroom in Tower-1	
10	29-9-09	3 Bedroom in tower-1	
11	30-9-09	Late supply of drawing – advocate chamber	
12	30-9-09	Main court building	