

DIRECTORATE OF AUDIT: GOVT. OF NCT OF DELHI
C-WING , 4TH FLOOR, DELHI SECRETARIAT: NEW DELHI – 110002
PARTY NO. XXIV

Sub: Audit Report on the accounts of the office of the Executive Engineer, PWD, (Building Project Divisions, B-221, B-222, and B-223 Old) Health Project Division (East), for the financial years 2010-11 to 2016-17.

INTRODUCTION:

The Internal Audit on the accounts of the office of the Office of the Executive Engineer (B-221, B-222 & B-223 Old), PWD, Health Project Division (East), Rajiv Gandhi S. S. Hospital Complex, Tahirpur, Delhi, for the financial years 2010-11 to 2016-17 were conducted by the field Audit Party No. XXIV, headed by Sh. Satish IAO, Sh. P N Sahay AAO (On EL from 15-5-17 to 22-05-17) and Sh. Vijay Kumar Maurya UDC (Up to 19-05-17 in which on training of DSSSB 11-05-17 and UTCS 18-5-17 and 19-5-17). The audit was conducted during the 19 working days with effect from 02/05/2017 to 25/05/2017 & 13.09.2017 to 14.09.2017.

AIMS AND OBJECTIVES:

The Division came into existence in the month of May 2007. This Division is created as a Building Project Division for construction of Hospital Buildings under the supervision of Executive Engineer of this division.

HEAD OF OFFICE/DDO/CASHIER:

The following officers/officials have served as DDO/Divisional Accountant/Cashier of office of the PWD, Building Project Division, B-221, B-222, & B-223 during the period 01/04/2010 to 31/03/2017.

DDO

S. No.	Name of the officer	Division	Period
1	Sh. S C Pandey, EE	B-221, RGSS Hospital, Tahirpur	01/04/10 to 30/09/12
2	Sh. Raj Kumar, EE	B-221(N), GTB Hospital, Shah, Delhi	01/10/12 to 11/11/12
3	Sh. Anand Singh, EE	B-221(N), GTB Hospital, Shah, Delhi	12/11/12 to 31-03-16 date
4	Sh. Inderjeet, EE	HPD (North) Dr. BSA Hospital, Rohini, ND	01/04/16 to 26/07/16
5	Sh. Amit Kumar, EE	HPD (North) Dr. BSA Hospital, Rohini, ND	27/07/16 to 31/3/17

Divisional Accountant

S. No.	Name of the officer	Division	Period
1	Sh. Roy Chocko P, AAO	B-221, RGSS Hospital, Tahirpur	01/04/10 to 30/09/12
2	Sh. Roy Chocko P, AAO	B-221(N), GTB Hospital, Shah, Delhi	01/10/12 to 01/01/13
3	Sh. P.K. Goyal, AAO	B-221(N), GTB Hospital, Shah, Delhi	02/01/13 to 21-03-15
4	Sh. Anil Kumar, AAO	B-221(N), GTB Hospital, Shah, Delhi	22/03/15 to 04/11/15
5	Vacant	-	05/11/15 to 31/3/16
6	Ms. Beena Thamkachan, AAO	HPD (North) Dr. BSA Hospital, Rohini, ND	01/04/16 to 07/08/16
7	Sh. Shishir Choudhary, AAO	HPD (North) Dr. BSA Hospital, Rohini, ND	08/08/16 to till date

Cashier/Auditor

S. No.	Name of the officer	Division	Period
1	Sh. Gyan Chand, UDC	B-221, RGSS Hospital, Tahirpur	01/04/10 to 30/09/12
2	Sh. Kewal Kumar, LDC	B-221 (N) GTB Hospital, Shah., Delhi	01/10/12 to 31/08/15
3	Sh. Gian Chand, UDC	B-221 (N) GTB Hospital, Shah., Delhi	01/09/15 to 31/03/16
4	Sh. Jagmohan Singh, UDC	HPD (North) Dr. BSA Hospital, Rohini, ND	01/04/16 to till date

BUDGET ALLOCATION AND EXPENDITURE FOR THE FINANCIAL YEAR 2010-11 TO 2016-17.

The budget allocation as well as expenditure figure for the financial years 2010-11 to 2016-17 under Plan and Non-Plan provided by the office of the Executive Engineer, B-221, are given as under:

2010-11 PLAN/NON-PLAN SCHEMES

(Amount in Lakhs)

S. No.	Head of Account	Budget allocation	Expenditure	Balance
1	4202 (Plan)	1800.00	1762.49	37.51



2	4210 (Plan)	372.00	304.31	67.69
3	2059 (N/P)	2.50	2.15	0.35

2011-12
PLAN/NON-PLAN SCHEMES

(Amount in Lakhs)

S. No.	Head of Account	Budget allocation	Expenditure	Balance
1	4202 (Plan)	521.97	485.93	36.04
2	4210 (Plan)	698.00	623.59	74.41
3	2059 (N/P)	2.90	2.9	0

2012-13
PLAN/NON-PLAN SCHEMES

(Amount in Lakhs)

S. No.	Head of Account	Budget allocation	Expenditure	Balance
1	4202 (Plan)	520.00	513.38	6.62
2	4210 (Plan)	2562.00	1881.86	680.14
3	2059 (N/P)	329.25	315.90	13.35
4	2216 (N/P)	220.00	199.43	20.57

2013-14
PLAN/NON-PLAN SCHEMES

(Amount in Lakhs)

S. No.	Head of Account	Budget allocation	Expenditure	Balance
1	4202 (Plan)	380.00	377.86	2.14
2	4210 (Plan)	2386.00	2243.98	142.02
3	2059 (N/P)	351.00	351.77	-0.77
4	2216 (N/P)	160.00	155.35	4.65

2014-15
PLAN/NON-PLAN SCHEMES

(Amount in Lakhs)

S. No.	Head of Account	Budget allocation	Expenditure	Balance
1	4202 (Plan)	280.75	279.83	0.92
2	4210 (Plan)	1945.00	1843.34	101.66
3	2059 (N/P)	364.00	357.58	6.42
4	2216 (N/P)	185.00	180.54	4.46

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2015-16
PLAN/NON-PLAN SCHEMES

(Amount in Lakhs)

S. No.	Head of Account	Budget allocation	Expenditure	Balance
1	4202 (Plan)	90.00	78.80	11.20
2	4210 (Plan)	2164.00	2034.80	129.20
3	2059 (N/P)	646.00	467.81	178.19
4	2216 (N/P)	370.00	267.55	102.45

2016-17
PLAN/NON-PLAN SCHEMES

(Amount in Lakhs)

S. No.	Head of Account	Budget allocation	Expenditure	Balance
1	4202 (Plan)	405.00	384.74	20.26
2	4210 (Plan)	17142.00	16644.26	497.74
3	2059 (N/P)	97.00	71.89	36.11
4	2216 (N/P)	11.00	0.00	11.00

STATUTORY AUDIT

As per information provided by Executive Engineer, the statutory audit of the office of the Executive Engineer, (B-221, B-222 & B-223 Old), PWD, Health Project Division (East), Rajiv Gandhi S. S. Hospital Complex, Tahirpur, Delhi was conducted by the AG (Audit), Delhi till March, 2016.

VACANCY STATEMENT

Service records of the staff is maintained by Office of the Chief Engineer Health, and details of sanctioned post/filled/vacant have not been provided to audit by the concerned Executive Engineer in respect of all the above three divisions.

MAINTENANCE OF RECORDS

The maintenance of records of office of the Executive Engineers, (B-221, B-222 & B-223 Old), PWD, Health Project Division (East), Rajiv Gandhi S. S. Hospital Complex, Tahirpur, Delhi from 01/04/2010 to 31/03/2017 is found satisfactory subject to observations made in the current audit report.



OLD AUDIT REPORT:-

There were 09 audit paras with recovery of Nil outstanding in r/o office of the Executive Engineer, (B-221, B-222 & B-223 Old), PWD, Health Project Division (East), Rajiv Gandhi S. S. Hospital Complex, Tahirpur, Delhi. Memos and subsequent reminders were issue to Executive Engineer for submission of reply alongiwth relevant doucuments of old outstanding paras. But no such reply has been given by the Department. Hence No old para was settled. Accordingly, 07 old audit para's have been included in the current audit report as Part-1 with recovery of Nil.

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras settled	Para Settled Nos.	
1.	2008 to 2010	07	Nil	Nil	1(1-7)

Details of Old Recovery:-


S. No.	Year	Total old recovery (Rs.)	Amount recovered (Rs.)	Balance recovery (Rs.)
1	2008 to 2010	Nil	Nil	Nil

PART- II (Current Audit Report)**Current Audit Report**

During the course of current audit, 14-Audit memo's (without record memo's) highlighting various irregularities/short comings were issued with recovery of Rs. Nil. On the basis of reply furnished, 05-memo's were settled on the spot alongwith recovery of Nil/- against memos No. 1, 2, 3, 6 and 11, Remaining 9 memo's have been incorporated as 06 audit paras and 03-TAN in the current audit report with recovery of Rs. Nil/-.

Details of Current Recovery - Nil

The internal audit report has been prepared on the basis of information furnished and made available by the office of the Executive Engineer, (B-221, B-222 & B-223 Old), PWD, Health Project Division (East), Rajiv Gandhi S. S. Hospital Complex, Tahirpur, Delhi. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non-information on the part of auditee.


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(OLD AUDIT REPORT)

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He also informed that as per clause 38 of the General Conditions of this contract, all tendered rates shall be inclusive of all taxes and levies payable under respective statutes. However, if any further tax or levy is imposed by the statute after the last stipulated date for the receipt of tender, the contractor shall be reimburse the amount so paid. According to him, as per clause 38 reimbursement of labour cess is contractual obligation hence, Engineer-in-Charge (Executive Engineer) is competent to remburse the labour cess deducted from the RA Bill of the contractor. However, as directed by the audit the above matter is being submitted for ex-post facto sanction of the competent authority.

The views of the Audit may please be communicated to the competent authority and the decision taken by the Government in the matter may please be communicated to audit since this is an isolated case and the decision taken in the matter should be a reference for future to all the concened parties dealing with construction works including the audit.

~~Para No. 2~~ (Reference Memo No. 37 dt. 01/06/10)

P-1

Sub:- Deficiencies in the work c/o Engineering College at Geeta Colony, Delhi {BPD-223}.

1. Clearing final bill of contractor in violation of the CPWD Works Manual.

As per para 15.3 of the CPWD Works Manual in case of composite tenders, the final bill of the whole work shall be finalized and paid by the EE of major component. Other EEs/DD(H) will prepare and pass the final bill for their component of work and pass on the same to the EE of major component for including in the final bill for composite work.

Since this was a composite work as per terms of the NIT, the EE (Civil), who was the executor of the major component part of the work, shall make the payment against the final bill of the composite contract. For the purpose, the EE (Electrical) shall make interim payment in r/o Package-B and final bill for Package-B will be prepared and passed by EE (Electrical) with all related details and will be passed on to EE (Civil) for incorporating this bill in total final bill for the contract by EE (C) who will then pass the final bill for payment.

The audit scrutiny reveals that the final bill (21st) of the above work was cleared by the BPD-223 vide CB No. 83 dated 31/03/10 with a gross amount of work done by the contractor for Rs. 17,13,08,204/- without waiting for the final bill for package-B prepared and passed by EE (Electrical). Further, the bill was cleared by EE (BPD-221) in the capacity as DDO on the basis of recommendation made by the EE (BPD-223). The recommendation of the EE, B-223 is given as under:-

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“EE (E) has not submitted the final bill of package-B in spite of request made on 10/09 vide letter issued to them. Now to utilize the budget it is proposed that package-A may be finalized.” 24

The action of the EE (B-223) in the instant case is a clear violation of the provisions of both the CPWD Works Manual and the terms of the NIT and it requires the approval of the competent authority to regularize the action taken by the BPD-221 & 223 under intimation to audit.

2. **Irregularity in completion certificate.**

During the audit scrutiny, it revealed that the Project Manager, Building Project Circle, B-22 has issued the completion certificate on 22/02/10 subject to rectification of defects. The audit also noted that certain defects were pointed out both by the Project Manager (E), B-24 and by the EE (Civil), B-223 while recording their completion certificates. It is also not clear to audit as to whether the defects pointed out in the completion certificate have been complied/rectified by the contractor at the time of clearing of the final bill i.e. on 31/03/10 because the work file as well as measurement book does not speak about the rectification of such defects. Moreover as per letter No. 23(405)EE(C)B-223/PWD/29 dt. 19/02/10 signed by the EE(Civil) speaks about the rectification of defects (Civil Portion) by the agency except defects mentioned for stainless steel railing. However, as per 21st final bill, no amount was withheld by the division for rectification of defects by the contractor. Factual position be apprised to audit.

3. **Non-recording of completion certificate by senior architect.**

As per para 29.4.2 of the CPWD works manual in case of building works costing Rs. 100 lakh and above, a completion certificate from the senior architect/ consultant architect is necessary before final bill is paid to the contractor. Further an attested copy of this certificate shall be attached with the office copy of the final bill along with that of the SE, and it shall remain in the record of the division. However, the audit has not seen any such certificate as envisaged under para 29.4.2 of the CPWD works manual either in the work file or in the office copy of the bill maintained in the division. Reason for such lapse should be apprised to audit and necessary certificate be called for immediately if not yet been taken from the concerned authority under intimation to audit.

4. **Irregular payment under clause 10CA.**

The schedule 'E' of the schedules annexed with the NIT speaks about the non-applicability of the schedule of component of cement, steel, other materials, labour etc. for price escalation, which has been accepted by the contractor. Thus the provisions of clause 10CA and 10C are not applicable in the aforesaid work. However the perusal of the work file reveals that the division has allowed payment under clause 10CA to the contractor as per details given below:-

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S. No.	No. of Escalation	Cement In Rs.	Steel In Rs.	Total In Rs.
1.	Escalation No. 1	5,71,907	18,41,140	24,13,047
2.	Escalation No. 2	6,17,959	2,21,559	08,39,518
	Total	11,89,866	20,62,699	32,52,565

However the division has not provided the details of escalation statement prepared by the division and also the date to which such escalation was permitted.

As per delegation of power, power to modify contract conditions vests upon ADG/DGW with certain financial limits. Hence the payment released without modifying the contract conditions was irregular expenditure and required to be regularized with ex-post facto approval of the competent authority. Factual position and necessary supporting documents be shown to audit after the approval of the competent authority.

The reply given by the EE vide his letter dated 4.6.10 is not tenable to audit and the action proposed above is required to be processed by the Division BPD-223 for its regularization from the competent authority under intimation to audit.

Para-2

~~Para No. 3~~ (Reference Memo No.40 dt. 03/06/10)

P-2

P-2

Sub:- Deficiencies in the work relating to providing and installation of furniture at Ambedkar Institute of Technology.

1. Irregular expenditure of Rs. 1,02,82,466/- on account of providing and installation of furniture at Ambedkar Institute of Technology.

As per para 2.1.(2) of the CPWD Works Manual, no work should normally be commenced or any liability thereon incurred until an administrative approval has been obtained, a properly prepared detailed estimate has been technically sanctioned and where necessary expenditure sanction has been accorded and allotment of funds has been made.

During the course of audit, it has been observed that the PWD Division B-223 has incurred expenditure to the tune of Rs. 1,02,84,466/- on account of providing and installation of furniture at Ambedkar Institute of Technology. The aforesaid expenditure was incurred by the division based on the sanction accorded by the principal of the institute in the capacity of HOD for Rs. 123.79 lakh during the financial year 2007-08.

As per delegation of financial powers to HOOs and HODs issued by the Finance Department, GNCTD, the HOD has no powers to accord A/A & E/S in respect of purchase of furniture in view of the ban imposed by the Finance Department, GNCTD and in such cases approval of Finance Department is mandatory. Thus in the instant case approval of the competent authority (i.e. Finance Department) is must for procurement of furniture in relaxation of the economy instructions issued by the GNCTD. However, this has not been followed by the AIT in the instant case and the power exercised by the

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principal in the capacity of HOD is not within his competency. Therefore, the entire expenditure incurred above by the division B-223 is an irregular expenditure which is required to be regularized with ex-post facto approval of the competent authority under intimation to audit. Moreover, the codal provisions of para 2.1.(2) are not fulfilled in the instant case for want of A/A & E/S from the competent authority. Hence, the EE may request the client department i.e. Principal, AIT to obtain the ex-post-facto approval of the competent authority in the instant case to regularize the expenditure incurred by the Division on behalf of the Client.

2. **Non-revision of Technical Sanction.**

As per para 2.5.2 of the CPWD Works Manual, the technical sanction can be exceeded upto 10% and beyond which revised technical sanction shall be necessary. The aforesaid work was technically sanctioned for Rs. 84.36 lakh and the work was completed at a cost of Rs. 1,02,82,466/- which was 21.88% above the technical sanction. Hence the provision of para 2.5.2 of the CPWD works manual attracts in the instant case because the final bill was cleared without obtaining the revised technical sanction/approval of the competent authority. Therefore, a revised technical sanction of the competent authority may be obtained under intimation to audit.

3. **Release of payment of final bill to contractor without recording certificate of completion by the Project Manager.**

In terms of para 4.10 of the CPWD Works Manual, in the case of estimates for furniture, the first supply of such furniture should be charged to the estimate of the building for which the same is required. The expenditure incurred by division B-223 in the aforesaid work was charged under the head of building as per provisions of works manual and therefore the audit feels that the estimates of furniture is a part of the building work because the work involves not only providing of furniture but also its installation.

As per para 29.4(1) of the CPWD works manual, before the work is declared as completed in all respects and final payment is released to the contractor in respect of building works of which contract amount is Rs. 50 lakh and above, the work is required to be inspected by the superintending engineer who shall also record the certificate of completion as prescribed under para 29.4.(2) of the CPWD works manual. Further in terms of para 29.4.(6) of the CPWD works manual, the EE shall not make final payment till this certificate is recorded and attached to the office copy of the bill.

The audit has noted that the final bill of the contractor was cleared by the division on the basis of certificate of completion recorded by EE instead of SE as prescribed under para 29.4 of the CPWD works manual. The view of the SE in the instant case was that 'the item of work is a furniture work and it does not come under the building work' is not acceptable from the audit point of view because this is a part of building work as the works involves providing and installation of furniture and the expenditure was also booked by the Division under the the capital head of the building in terms of para 4.10 of the CPWD Works Manual. Moreover, the item furniture works is not specifically

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categorized under para 29.4 of the CPWD works manual therefore it must be a part of the Building work in view of the discussion made above. Therefore, the ex-post facto approval/recording of completion certificate be obtained from the Project Manager under intimation to audit.

-Para No. 4 (Reference Memo No. 36 dt. 01/06/10)

Para 33

Sub:- Irregular expenditure on inauguration.

As per Para 6.3 (1) of the CPWD Works Manual, in case of foundation stone laying or opening ceremonies of government projects/works, the expenditure should be restricted to items like foundation stone, erection and hire of pandals, lighting arrangements, light refreshments such as tea, coffee or cold drinks and other incidental items. Maximum expenditure in such cases was limited to Rs. 10,000/- on each occasion as per both 'CPWD works manual' and 'Appendix VI of Delegation of Financial Power Rules, 1978'.

Audit scrutiny revealed that the Executive Engineer, BPD-223 has incurred an expenditure on inauguration of Engineering College at Geeta Colony, Delhi (B-223) on 26/06/08 much more than the prescribed limit as evident from the following:-

S.No.	CB No. & Date	Work order No.	Purpose of Expenditure	Amount (In Rs.)
1.	06 dt. 04/10/08	09	Providing pandal with seating arrangement and power supply.	4,37,753
2.	31 dt. 15/10/08	10	Catering service, refreshment, S.S. Plates & Name Plates	1,20,214
			Total	5,57,967

The above expenditure was incurred by PWD based on the sanction issued by the Principal, Ambedkar Institute of Technology for Rs. 6,02,700/- vide his letter dated 10/06/08 in the capacity of 'Head of Department'. The sanction issued by the principal in the instant case was beyond his delegated powers, as such, the expenditure incurred above was irregular expenditure.

In view of the above, the EE may request the client department i.e. Principal, A.I.T to obtain the ex-post facto approval of the competent authority in the instant case to regularize the expenditure under intimation to audit.

Para-4

Para No. 5 (Reference Memo No. 33 dt. 25/05/10)

P-4

Sub:- Irregularities in works.

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S.No.	Name of work	Estimated Cost (civil portion)	Tendered Amount	Amount of Technical Sanction	Provision made in approved P.E. (Rs. In crore)
		Rs.	Rs.	Rs.	
1.	C/o Maharaja Agrasen College at Vasundhara Enclave, Delhi (S.H. c/o Main College Building etc.)	20,51,05,494	26,75,45,496	21,33,71,300	27.07
2.	Shaheed Rajguru College of Applied Sciences for women at Vasundhara Enclave, Delhi (S.H.-c/o Main College Building ect.)	19,60,54,414	25,24,00,447	20,39,55,500	28.69

The records of above works were test checked by the audit and the following shortcomings were found:-

(A) Technical Sanction not revised.

As per para 2.5 of the CPWD Works Manual, "technical sanction" amounts to a guarantee that the proposals are technically sound and that the estimates are accurately prepared and are based on adequate data. The para 2.5.2 (1) of the CPWD Works Manual states that the technical sanction can be exceeded upto 10% beyond which revised technical sanction shall be necessary.

During the course of audit, it has been observed that the above works at S. No. 1 and 2 were technically sanctioned for Rs. 21,33,71,300/- & Rs. 20,39,55,000/- respectively and the works were awarded at the tendered rate of Rs. 26,75,45,496 & 25,24,00,447/- respectively. Thus, the works were awarded 25.39% & 23.75% above the amount of technical sanction accorded by the competent authority and therefore it attracts the provision of 2.5.2 of the CPWD Works Manual at the time of award of work itself. However, the division has not obtained the revised technical sanction of the competent authority in respect of the both works so far. The same may please be obtained immediately under intimation to audit.

(B) Sanction of Deviations.

Sanction of Deviation in quantities of individual items are regulated as per provisions of para 23.1.2 of the CPWD Works Manual and the total deviations shall be sanctioned by officers as per delegation of powers given in Appendix-1 of the Manual. Further, if total deviation of quantity of individual item is beyond the deviation limit as

specified under clause 12 of the contract, then deviations beyond the limit of +/- 10% should not be made at site without in principle approval of technical sanction authority.

As per schedule F (clause 12), the permissible limit of deviation for foundation work is 100% and for other works is 30%.

During the course of audit, it was noticed that huge deviations in execution of following agreement items were carried out and payment of these items were made to the contractor without obtaining the approval of the competent authority. Details of the same are given below:-

Work No. 1 - C/o Maharaja Agrasen College, Vasundhara Enclave, Delhi.

S.No.	Item No. of the Agreement	Stipulated Quantity	Actual Quantity executed as per 9 th R.A.Bill	% of deviation	Remarks
1.	1.1.1	18025	26532	47.19	Not yet taken for approval. In principal approval of CE not taken.
2.	1.4	5100	10383	103.58	
3.	1.5	250	923	269.2	In principal approval of CE not taken.
4.	1.6	7200	10438	44.97	
5.	2.1.2	745	1135	52.34	
6.	3.1.1	700	1641	134.42	In principal approval of CE not taken.
7.	3.1.2	3605	4761	32.06	
8.	3.1.5	7200	11520	60	
9.	3.4.1	1673200	1857572	11.01	
10.	4.1	375	483	28.8	
11.	4.2	235	385	63.83	
12.	4.3	1000	2593	159.3	In principal approval of CE not taken.
13.	4.4	1000	2593	159.3	
14.	7.11	505	680	34.65	
15.	12.15.1	50	69	38	
16.	12.21.1	730	842	15.34	
17.	13.2.2	200	260	30	
18.	15.7	2660	3194	20.07	
19.	16.1.1	2345	6794	189.72	In principal approval of CE not taken.
20.	16.2.1	1805	3104	71.97	

It was also observed that for deviation of quantities in r/o item No. 1.1.1, 3.4.1, 4.1, 4.2, 4.3, 4.4, 7.11, 12.15.1, 12.21.1, 13.2.2 and 15.7 were not processed by the division by means of deviation statement so far and also not sanctioned by the competent authority but the payment was released for the reason best known to the division.

Further, deviation for item No. 2.1.2, 3.1.5, 16.1.1 & 16.2.1 have not yet been approved by the project manager (Ref:- Deviation Statement No. 2).

Work No. 2 - C/o Shaheed Rajguru College of Applied Sciences for Women at Vasundhara Enclave, Delhi.

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S.No.	Item No. of the Agreement	Stipulated Quantity	Actual Quantity executed as per 9 th R.A.Bill	% of deviation	Remarks
1.	1.1.1	8700	22941	163.68	Approval still awaited
2.	1.5	385	1475	283.12	--
3.	3.1.2	2000	6431	221.55	--
4.	3.1.5	5000	10874	117.48	--
5.	3.4.1	1542000	1812964	17.57	--
6.	3.5	300	932	210.66	Not yet processed
7.	3.9	9500	10773	13.4	--
8.	4.2	110	733	633	--
9.	4.3	1350	2729	102.15	--
10.	4.4	1350	2729	102.15	--
11.	7.8	5100	11928	133.88	--
12.	7.7	11000	12241	11.28	--
13.	14.5.2	5	11	120	--
14.	15.7	2860	3485	21.85	--
15.	16.1.1	3380	5196	81.68	Approval still awaited
16.	16.2.1	920	1723	87.28	--
17.	16.4.1	100	440	348	--
18.	2.1.2	1015	1271	25.22	Not yet processed

Further it has also been observed that Deviation Statement No. 1 amounting to Rs. 3,29,98,789/- including the deviations in quantities mentioned in the above work (i.e. 9th R.A.Bill) was sent to Chief Engineer for in principle approval of the competent authority vide letter dated 24/02/10 but the approval of the competent authority is still awaited. Further, the cases relating to deviations in quantities in r/o item No. 2.12, 3.5, 3.9, 4.2, 4.3, 4.4, 7.7, 7.8, 14.5.2 & 15.7 are not processed by the division for in principle approval of the competent authority and therefore the entire cases of deviations are also required to be sanctioned by the competent authority as per delegated powers vested upon officers as per works manual. The reason for releasing payment in violation of works manual (i.e. without obtaining in-principle approval of CE as well as sanction of deviation as per provisions of para 23.1.2 of CPWD works manual) be elucidated to audit and necessary approval of the competent authority be obtained immediately under intimation to audit.

(C) Release of payment relating to extra/substituted items without the approval of the competent authority.

During the course of test audit, it has been observed that as per 9th running account bill of both the works, the division has released payment amounting to Rs.

3,07,430/- for work No. 1 and Rs. 4,88,128/- for work No. 2 without the approval of the competent authority. (277)
17
23/C

As per para 23.2.3 (1) of CPWD Works Manual, no extra/substituted item should be executed or approved without the prior concurrence of its necessity by the authority who accorded technical sanction. Though the issue for in-principle approval of CE for extra items including the payment made in the 9th running account bill was mooted by the division vide its letter dt. 23/02/10 [i.e. for Rs. 37 lakh (work no.1) & for Rs. 46 lakh (work no. 2)] but the proposal has not yet been approved by the competent authority. Hence necessary approval of the competent authority may please be obtained under intimation to audit.

(D) Non observance of clause 6A of the agreement.

As per agreement clause 6A is applicable in r/o both the works. The audit has observed that the division is not maintaining the computerized measurement book as envisaged under clause 6A of the General Condition of Contract and thus violated the clause 6A of agreement mutually agreed by the division and the contractor. Necessary approval of the competent authority be obtained for modification of contract documents (change of clause 6A to clause 6) under intimation to audit.

Para 5

Para 6 (Reference Memo No. 34 dt. 26/05/10) T=5

p-5

Sub:- Shortcomings in r/o construction of 500 bedded new ward block at GTB Hospital campus, Shahdara, Delhi.

(A) Non-revision of Technical Sanction.

As per para 2.5.2 of CPWD Works Manual, the technical sanction can be exceeded upto 10% and beyond which revised "technical sanction" shall be necessary. It has been observed by the audit team that the above work was technically sanctioned for Rs. 18,01,68,389/- and the work was awarded at a tendered cost of Rs. 30,02,21,271/- (i.e. 66.63% above the technical sanction). Thus the provision of para 2.5.2 of the CPWD Works Manual attracts in the above work at the time of award of work itself. Further, as per 27th R.A.Bill of work, the gross amount of the bill paid was Rs. 33,35,91,194/- against the tendered cost of civil component for Rs. 28,49,69,270/-. However, the division has not obtained the revised technical sanction from the competent authority so far. Therefore, the same may please be obtained under information to audit.

(B) Supplementary agreements.

In March,2010 the division has mooted a proposal for approval of the competent authority for provisional closure of the original contract of the aforesaid work in the light of para 22.6 of CPWD works manual and drawing up the supplementary agreement and the proposal of the division was approved by the Chief Engineer.

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As per para 22.6 (2) of the CPWD Works Manual, the authority competent to accept the tender will be the authority to order provisional closure of the original contract and drawing up supplementary agreement. Since in the instant case the tender of the above work amounting to Rs. 30.02 crore was accepted by the Chief Engineer with the prior approval of the C.W.Board, the audit feels that the prior approval of the C.W.Board is must to order provisional closure of the original contract and drawing up the supplementary agreement. Further, while doing so necessary precautions to be taken by the division for various specialized works, stone works etc. executed by the agency in the main contract i.e additional security to be recovered by the division for various specialized works and its guarantee bonds of required duration as stipulated in the main agreement for various works to be obtained by the division from the contractor must be a part of the supplementary agreement to watch the interest of the Government side. This may be done under intimation to audit.

Para - 6

Para No. 7 (Reference Memo No. 39 dt. 02/06/10)

P 6

Sub:- Deficiencies in the work of C/o Engineering College at Geeta Colony, Delhi.

1. **Payment of Rs. 6,62,63,244/- on account of deviated/extra/substitute items due to framing of unrealistic estimates.**

The work of Construction of Engineering College at Geeta Colony, Delhi was awarded to M/s Globe Civil Project Pvt. Ltd. at a tendered amount of Rs. 18,27,62,820/- which was 44.18% above the estimated cost of Rs. 12,67,61,405/-. As per 21st final bill the gross amount of work done by the contractor was for Rs. 17,13,08,204/-. Further, the division has allowed payment under clause 10CA amounting to Rs. 8,39,518/- to the contractor as per escalation No. 2. Thus the payment made by the division to the aforesaid contractor for civil portion of work works out to Rs. 17,21,47,722/-. While scrutiny of the final bill of the aforesaid work reveals the following:-

S.No.	Description of item	Amount (In Rs.)
1.	Payment on a/c of deviation in the quantity	3,84,96,496
2.	Payment on account of extra item	2,24,24,376
3.	Payment on account of substituted items	53,42,372
	Total	6,62,63,244

It shows that the estimates are not prepared on realistic basis and resulted in excess expenditure of Rs. 6,62,63,244/- on account of deviation and extra/substituted items.

While scrutiny of the final bill further reveals that there is a huge gap in the approved schedule of quantity and final payment made for the enhanced quantity. In addition to this, 91 numbers of extra items and 02 substituted items were also used. To avoid large scale of deviation, it is necessary that detailed estimate should be based on adequate plans and design. This clearly indicates that estimate was not prepared on realistic basis. Reason for the same may please be elucidated to audit and also not to

recur such cases in future. The PWD may take ample precautions while preparing the detailed estimates of its projects.

21/C
15

2. Non-revision of technical sanction.

As per para 2.5.2 of the CPWD works manual, the technical sanction can be exceeded upto 10% and beyond which revised "technical sanction" shall be necessary. It has been observed by the audit team that the above work was technically sanctioned for Rs. 12,41,12,900/- (Civil portion) and the work was awarded at a tendered cost of Rs. 16,86,47,425/- (i.e. civil portion side) which was 35.88% above the technical sanction. Thus the provision of para 2.5.2 of the CPWD works manual attracts in the above work at the time of award of work itself. The final bill of the civil portion of the work was cleared on 31.03.10 without obtaining the revised technical sanction of the competent authority. Therefore the same may be obtained under intimation to audit.

Para-7

~~Para No. 8~~ (Reference Memo No. 41 dt. 03/06/10)

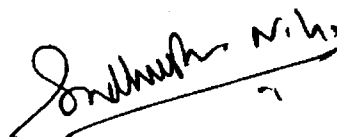
P-7

T-7

The following irregularities were observed by the audit team during test check of the work files of the following works:-

S.No.	Name of work	Amount of A/A, E/S & Technical Sanction (in Rs.)	Actual Expenditure (in Rs.)	Excess Deviation (%)
1.	Installation & Commissioning of Mole Systems. (M/S Ravi Enterprises)	49,10,000	69,81,359	42%
2.	Providing, fixing & commissioning of wastestrecko unit with stpex unit. (M/s Water World)	17,32,500	22,70,774	31%

In both the above cases actual expenditure crossed the limit of 10%, hence a revised A/A, E/S & Technical Sanction should have been taken as per para 2.3.5, 2.4.2 & 2.5.2 of the CPWD Works Manual but the same was not done. Hence it may be regularized by obtaining the ex-post facto approval of the competent authority under intimation to audit.



(SUDHEESH N.G.)
IAO
AUDIT PARTY NO. VI

20/C 14

TEST AUDIT NOTES

TAN NO. 1 (Reference Memo No. 19 dt. 04/05/10)

Sub:- Time barred cheques amounting to Rs. 19, 855/-.

1. As per Rule 47(2) of CGA (R&P) Rules, 1983 if a cheque remained unpaid for any cause, six months after the month of its issue and not surrendered for renewal should be cancelled in the manner indicated in clause III of sub-rule (1) with the difference that no acknowledgement of the stop order may be insisted from the bank. Its amount should also be written back in the accounts.
2. While scrutiny of Form CPWA – 51- Schedule of monthly settlement with Treasuries (Part-II cheque issued and paid) for the month of March, 2010, it has been noticed that the cheques amounting to Rs. 19, 855/- (i.e. Rs. 7350+12505) which were issued by the division on 17/07/07 and 09/04/08 respectively but not encashed till date and thus became time barred. Since these cheques relate to the year 2007 & 2008 and have become more than six months old and attracts the provision of sub-rule (2) of Rule 47 of CGA (R&P) Rules, 1983 discussed in Para 1 above. HOO may please take immediate steps to settle these accounts as per rule under intimation to audit.

TAN No. 2 (Reference Memo No. 38 dt. 02/06/10)

Sub:- Physical Verification of stores etc. not done in the Division B-223.

Guidelines in the matter of physical verification of stores, MAS account, dismantled materials account and Tools and Plants are elaborated in the Section 46 of the CPWD Works Manual. In the case of Stores, MAS Account and Dismantled Account, the physical verification and recording of certificates be done once a year whereas in the case of Tools and Plants, the stock taking should be done every six months ending 31st March and 30th September and certificate of physical verification recorded thereon.

In terms of Para 46.4 of the CPWD Works Manual, the report on physical verification should be reported immediately to the superintending engineer.

The test check of records of the Executive Engineer, BPD-223 by the audit reveals that the division has not observed the codal provisions relating to Stock Taking, Physical Verification and recording of certificates in the register concerned as envisaged in the chapter-46 of the CPWD Works Manual. The same may be complied with by the division immediately and compliance shown to next audit.

(214) (210)
19/C 13

TAN No. 3 (Reference Memo No. 22 dt. 07/05/10)

Sub:- Scope of Sanction.

As per para 10.8.7 of CPWA code, the authority granted by a sanction to an estimate is strictly limited by the precise objects for which the estimate was intended to provide. Accordingly, it is not permissible to apply, without the sanction of the competent authority, any anticipated or actual savings, whether due to the abandonment of a part of work or to any other cause, on a sanctioned estimate of a definite project to carry out additional work not contemplated in the original project or fairly contingent on its actual execution. However, subject to availability of funds under the sub-head "contingencies" in the sanctioned project estimate, and subject to the acceptance of the Engineer-in-chief, such additional works not contemplated in the sanctioned project, may be executed by the Divisional offices.

The audit has noted that the competent authority has accorded A/A & E/S for construction of Rajiv Gandhi Super Speciality Hospital, Tahirpur at a revised estimated cost of Rs. 99.11 crore. It also noted that the Exe. Engineer, BPD-221 has incurred an expenditure of Rs. 11.16 lakhs for providing & fabricating M.S.Porch with Poly Carbonate Sheet in front of Block-5 of the aforesaid hospital and the work was included as part of the main work given above.

During the scrutiny of the approved estimate of the main project, the audit has also noted that the sub-head of the work for which the division has incurred an expenditure of Rs. 11.16 lakhs was not contemplated in the original project and therefore not covered in the scope of sanction of the main project. In the work file, the audit only found the sanction accorded by the Exe. Engineer for the aforesaid work for which he is not empowered as per CPWD works manual.

The Executive Engineer, BPD-221 vide his reply dated nil informed the audit that the expenditure was incurred out of the funds available under contingencies and the work was executed as per Hon'ble High Court of Delhi Judgement dated 21.01.07 and decision taken in the weekly site coordination meeting chaired by the Chief Engineer, BPZ B-2.

The audit, however, did not find any written prior approval of the Chief Engineer to utilize the funds earmarked under the head "contingencies" of the main project to cover the expenditure of the above work.

Hence the expenditure incurred above without the approval of the competent authority is an irregular expenditure and is required to be regularized with ex-post facto approval of the competent authority.

18/C 12 (201)

Such similar cases may also be reviewed at the level of the Exe. Engineer and be got regularized with the approval of the competent authority.

TAN No. 4 (Reference Memo No. 23 dt. 07/05/10 and reply of EE, BPD-221)

Sub:- Non-adjustment of Secured Advance of Rs.35,87,850/-.

The Audit has observed that the EE, BPD-221 has given secured advance of Rs.54,24,021/- on 30/03/08 to M/s. Water world in respect of C/o Super Speciality Hospital at Tahirpur (SH:- SITC with WWT) and out of the said advance an amount of Rs.18,36,171/- was only recovered in the 1st RA Bill till date as per information provided by the Division. Thus, an amount of Rs.35,87,850/- is required to be adjusted out of the secured advance made to the aforesaid contractor. Further, as per information provided by the Division, the material has been used in the work. Since the aforesaid amount is outstanding more than 26 months, the EE may take appropriate steps immediately to recover the outstanding amount of secured advance from the contractor under intimation to audit.

Sudheesh N.G.
(SUDHEESH N.G.)

IAO
AUDIT PARTY NO. VI

17/c

PART- II
CURRENT AUDIT REPORT
(01.04.2014 To 31.03.2016)

PARA NO. 01 (Ref. Memo No. 7 dated 16/05/2017)

Sub: - irregularities in works:

Name of work	Façade and internal cleaning of MCH block at GTB Hospital campus Shahdara, Delhi
Agency	M/s Maan Builders
Agreement No.	05/EE/BPD/B-222/PWD-2014-15
Estimated cost	2847919/-
Tender amount	1811625/-
Time allotted	07 Months
Stipulated Date of start	04/08/2014
Stipulated Date of completion	03/03/2015
Actual date of completion	28/02/2015

(A) Sanction of deviation:

As per para 24.1.2 of the CPWD Works Manual-2014 the following procedure shall be followed in sanctioning the deviation items.

- (1) The deviation shall be sanction by the officer as per delegation of powers.
- (2) In case of deviation occurring in the quantity of substituted extra items deviation in quantity any item already sanction the revise sanction should be taken from the competent authority.
- (3) The total deviation in quantity of item shall be sanction by one authority only whosever is competent to sanction total deviation of item.
- (4) Minus deviation is sanctioned on the basis of agreement rate irrespective of deviation limit.

The amount of deviation statement shall be the sum of absolute value of debited amount of all individual items.

During the test check of the record in r/o of the above said work produce to the audit, it was notice that huge deviations in execution of said agreement items were carried out and payment of these items were made to the contractor without obtaining the approval of the competent authority. Details of the same are given below:-

S. No.	Item No. of the agreement	Stipulated quantity	Actual qty. executed as per 1st Final R.A. Bill	% of deviation	Remarks
1	1	15000	12756.44	14.95	



16/C

2	2	8250	5623.19	31.84	
3	4	35	47.33	35.22	
4	10	250	298	19.2	

The deviation as mentioned above may be got regularized after approval of the competent authority (as per power mentioned in CPWD Manual) immediately under intimate to the audit.

(B) Release of payment in r/o extra/substituted items without the approval of the competent authority:

As per para 24.2.3 (1 to 2) of CPWD Works Manual, no extra/substituted item should be executed or approved without the prior concurrence of its necessity by the authority who accorded technical sanction.

On the test check of 1st and final bill of the above said work it has been observed, the division has payment amounting to Rs. 455228.34/- towards extra/substituted items without approval of the competent authority. Hence necessary approval of the competent authority may please be obtained under intimation to audit.



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PARA NO. 02 (Ref. Memo No. 8 dated 19/05/2017)

Sub: - Excess consumption of petrol of vehicle No. DL 6C A8772 & DL 6C A8601.

The Audit party vide record memo No. nil dated 03.05.2017 has sought the information regarding vehicle available in the BPD B-221, B-222 & B-223 during the Audit period i.e. 01.04.2010 to 31.03.2017. In reference to said memo department vide their letter No. 54(Audit)/HPD (East)/PWD/329-H dated 12.05.2017 has stated that no vehicle was purchased and condemned and no such other information has been provided.

The Finance Department, Govt. of NCT of Delhi vide their letter No. F.14/9/99-Fin(B) dated 15.12.1999 and letter No. F-14/9/99-Fin.(B) dated 10.05.2001 has fixed 200 liter (P.M.) limit of Petrol/Diesel for Govt. vehicle (Staff/Inspection vehicle).

During the test checked of cash book as well as voucher for the period 01.04.2010 to 30.09.2012 provided by the Department. The vehicles No. DL 6C A8772 & DL 6C A8601 attached with Division B-222 and also observed that petrol has been purchased beyond the prescribed limit in respect of both vehicles as per detailed given below:

Vehicle No. DL 6C A8772 :

Month	Petrol Utilized during the month	Petrol Admissible during the month	Excess petrol
March, 2010	277	200	77
April, 2010	290	200	90
May, 2010	280	200	80
June, 2010	295	200	95
July, 2010	295	200	95
August, 2010	295	200	95
Sep., 2010	295	200	95
Oct., 2010	280	200	80
Nov., 2010	280	200	80
Dec. 2010	317	200	80
Jan, 2011	245	200	45
Feb., 2011	297	200	97
March, 2011	315	200	115
April, 2011	282	200	82
May, 2011	272	200	72
June, 2011	295	200	95
July, 2011	309	200	109
August, 2011	300	200	100
Sep., 2011	297	200	97
Oct., 2011	315	200	115
Nov., 2011	302	200	102

14/c

Dec., 2011	325	200	125
Jan., 2012	317	200	117
Feb., 2012	354	200	154
March, 2012	349	200	149
April, 2012	279	200	79
May, 2012	316	200	116
June, 2012	280	200	80
July, 2012	245	200	45

Vehicle No. DL 6C A8601 :

Month	Petrol Utilized during the month	Petrol Admissible during the month	Excess petrol
May, 2009	250	200	50
June, 2009	308	200	108
June, 2010	348	200	148
July, 2010	306	200	106

As per excess consumption of petrol mentioned above may kindly be got regularized from the Finance Department, GNCTD under intimation to audit.



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13/C

PARA NO. 03 (Ref. Memo No. 12 dated 25/05/2017)

Sub: Non Production of Records for the audit period 2010 to 2017

The following records have not been shown to audit:-

1. Monthly A/c & Suspence Deposit/Misc. Register (CPWA-67) for the Period Oct, 2012 to March 2017
2. Cash Book for the Period Oct., 2012 to March, 2017
3. Record of Voucher for the period Oct., 2012 to March, 2017
4. Reconcile statement of expenditure for the year 2012-13 to 2016-17
5. Record related to Govt. Vehicles i.e. Log Book, History Sheet, Repair etc
6. Purchase suspense material register
7. Register of Interest Bearing Securities

The above mentioned record may be shown to the Next Audit.

Satish
13/5/17

AUDIT PARTY NO-XXIV

✓
Satish
13/5/17
श्री. अ. ए. ए. ए. (सि. ए.)
श्री. ए. ए. ए. ए. (ए. ए.)
श्री. ए. ए. ए. ए. (दिल्ली सरकार)
श्री. ए. ए. ए. ए. अस्पताल परिसर
वाटिकपुर, दिल्ली-110093

Para No.04 (Ref. MEMO No.10 Dated: 22/05/2017)

Sub: - Repair of Vehicle without verifying the bills from the TO.

As per the procedure before incurring any expenditure on repair of government vehicle, the vehicle may first be sent to Technical Officer (TO), Transport Department, GNCT of Delhi to assess whether the vehicle actually in need of repair. The TO will inspect the vehicle and recommend the work to be done on that vehicle. Afterwards the vehicle may be sent to the authorized workshop of Delhi Government. After executing the work the vehicle along-with the invoice/bill may be sent to TO for verifying the bill. The TO after inspecting the vehicle verify the bill of the workshop and then the bill may be paid by the office as per the recommendation of the TO.

During the test audit, it has been observed that the office of BPD B-222, PWD had two staff/Govt. vehicles No. DL 6C A8772 and DL 6C A8601, which was being used by the staff for official purpose. The scrutiny of the records/Bills pertaining to the repair of vehicles it was observed that the TO was never consulted before or after executing the repair/maintenance work. The bills were paid without the verification of TO. The details of same bills are as under :-

S. No.	Repair work carried out in vehicle	M/s	Bill No.	Dated	Amount in Rs.
1	DL 6C A8601	Krishna Motors	3051	02/04/10	8400/-
2	DL 6C A8772	B. S. Automobiles	1030	26/06/10	2868/-
3	DL 6C A8772	B. S. Automobiles	1053	21/08/10	9343/-
4	DL 6C A8772	B. S. Automobiles	1116	23/10/10	4013/-
5	DL 6C A8772	B. S. Automobiles	1258	19/02/11	8340/-

The expenditure as mentioned above may kindly be got regularized from the H.O.D. under intimation to audit.

11/c

Para No. 5 (Memo No. 13 dated 14.09.2017)

Subject: Irregularities in respect of contingency expenditure charge under work head (Work contingency).

As per order No. F-1(9)/2015-16/Fin. Exp.-4/Infra/6277-6416 dated 22.12.2015 issued by Finance Department, GNCT of Delhi it is mentioned that the provision of contingency is meant for unforeseeable and unidentifiable items which cannot be included anticipated while preparing the estimate for the work/project. And personal claims on any account including "Conveyance", "Office Contingency" etc. shall not be charged on work.

The Department provided the record of bills/vouchers in respect of contingent expenditure for the period 04/2010 to 09/2012. On the scrutiny of the records, it has been observed that the contingency expenditure has been incurred on account of purchase of office stationary, store items, cleaning of office, telephone bills, petrol bills, payment of advertisement bills, purchase of computer items, service & repairing of vehicles and conveyance etc. had been charged under work contingency, which is irregular. The detail of few bills/vouchers on the basis of test audit as given below:

Financial Year 2010-11

Sl. No.	Voucher No.	Date	Amount (in Rs.)	Purpose of Expenditure	Name of Work in which expenditure charged
15.	9	14.05.2010	16868	Petrol Bill	C/o 500 bedded new ward block at GTB hospital, Shahdara, Delhi
16.	10	15.05.2010	8940	Exp. on Misc. Items i.e. conveyance, dry clean, water pump etc.	C/o of Maharaja Agrasen College at Vasundhara Enclave, Delhi
17.	27	26.05.2010	2187	Payment of Advertisement Bill	C/o Diabetic endocrine metabolic centre at GTB Hospital, Delhi. (SH: Consultancy Services)
18.	28	26.05.2010	14011	Payment of Advertisement Bill	C/o Diabetic endocrine metabolic centre at GTB Hospital, Delhi. (SH: Consultancy Services)
19.	34	26.05.2010	5275	Purchase of External Hard Disk Drive 500 GB	C/o 500 bedded new ward block at GTB hospital, Shahdara, Delhi
20.	35	26.05.2010	2213	Services & Repairing of vehicle	C/o 500 bedded new ward block at GTB Hospital, Shahdara, Delhi
21.	38	29.05.2010	8879	Exp. on Misc. Items i.e. towel, cartridge, Book, Photo etc.	C/o of Maharaja Agrasen College at Vasundhara Enclave, Delhi
22.	34	25.06.2010	8539	Exp. on Misc. Items i.e. anti-virus, repair of vehicle, net communication device, conveyance, dry clean etc.	C/o of Maharaja Agrasen College at Vasundhara Enclave, Delhi
23.	35	26.07.2010	1950	MTNL Bill	C/o Engg. College at Geeta Colony, Delhi
24.	14	10.08.2010	9989	Payment of Advertisement Bill	C/o Engg. College at Geeta Colony, Delhi
25.	5	01.09.2010	8535	Service & repair of Vehicle	C/o Engg. College at Geeta Colony, Delhi
26.	31	16.09.2010	8803	Exp. on Misc. Items i.e. repair of vehicle, conveyance, dry clean etc.	C/o 500 bedded new ward block at GTB Hospital, Shahdara, Delhi

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27.	38	24.09.2010	9446	Stationary Items	C/o 200 bedded hospital at Dakshinpuri, New Delhi
28.	57	27.09.2010	2369	MTNL Bills	C/o of Maharaja Agrasen College at Vasundhara Enclave, Delhi
Total			108004		

Financial Year 2011-12

Sl. No.	Voucher No.	Date	Amount (in Rs.)	Purpose of Expenditure	Name of Work in which expenditure charged
33.	10	08.07.2011	8969	Exp. on Misc. Items i.e. cartridge, repair of vehicle, conveyance, etc.	C/o S.S. Hospital at Tahirpur, Delhi.
34.	15	08.07.2011	8714	Exp. on Misc. Items i.e. cartridge, repair of vehicle, Photocopy, Electric Kettle etc.	C/o S.S. Hospital at Tahirpur, Delhi.
35.	18	18.07.2011	8948	Exp. on Misc. Items i.e. store items Photocopy, etc.	C/o boundary wall for land at 200 bedded hospital at Bamnoli, New Delhi
36.	39	25.07.2011	8779	Exp. on Misc. Items i.e. batter, wire, towel etc.	C/o R.G.S.S. Hospital, Tahirpur, Delhi
37.	61	27.07.2011	1464	MTML Bills	C/o 500 bedded New ward Block at GTB Hospital, Shahdara, Delhi
38.	62	27.07.2011	1246	MTNL Bill	C/o 500 bedded New ward Block at GTB Hospital, Shahdara, Delhi
39.	5	10.08.2011	8937	Exp. on Misc. Items i.e. hit, dry clean, Map etc	C/o 500 bedded New ward Block at GTB Hospital, Shahdara, Delhi
40.	6	12.08.2011	5490	Invoice of RO Spare Parts (LPH-25)	C/o 500 bedded New ward Block at GTB Hospital, Shahdara, Delhi
41.	10	12.08.2011	59607	Payment of Advertisement Bill	C/o 500 bedded New ward Block at GTB Hospital, Shahdara, Delhi
42.	15	12.08.2011	19683	Petrol Bill	C/o 500 bedded New ward Block at GTB Hospital, Shahdara, Delhi
43.	22	23.08.2011	4500	Purchase of computer parts/items	C/o of Maharaja Agrasen College at Vasundhara Enclave, Delhi
44.	23	23.08.2011	4750	Purchase of computer parts/items	C/o of Maharaja Agrasen College at Vasundhara Enclave, Delhi
45.	24	23.08.2011	8558	Purchase of computer parts/items	C/o of Maharaja Agrasen College at Vasundhara Enclave, Delhi
46.	25	23.08.2011	5854	Purchase of computer parts/items	C/o Maharaja Agrasen College at Vasundhara Enclave, Delhi
47.	28	23.08.2011	3810	Repairing of Vehicle	C/o 500 bedded New ward Block at GTB Hospital, Shahdara, Delhi
48.	29	23.08.2011	9298	Repairing of Vehicle	C/o 500 bedded New ward Block at GTB Hospital, Shahdara, Delhi
49.	37	26.08.2011	2203	MTNL Bill period June 2011 to July 2011	C/o 500 bedded New ward Block at GTB Hospital, Shahdara, Delhi
50.	38	26.08.2011	1593	MTNL Bill period July 2011	C/o 500 bedded New ward Block at GTB Hospital, Shahdara, Delhi
51.	39	26.08.2011	4923	MTNL Bill period June 2011 to July 2011	C/o 500 bedded New ward Block at GTB Hospital, Shahdara, Delhi
52.	41	26.08.2011	1149	MTNL Bill period July 2011	C/o Engineering College, Geeta Colony, Delhi
53.	42	26.08.2011	1766	MTNL Bill period July 2011	C/o Super Speciality Hospital, Tahirpur, Delhi
54.	23	07.01.2012	8204	Misc. Item. i.e. PVC cable for telephone line, USB Pen Drive, Inspection vehicle, photostate, dry cleaning etc.	C/o of Maharaja Agrasen College at Vasundhara Enclave, Delhi

9/c

55.	28	09.01.2012	7245	HP Laser Jet Printer Cartridge	C/o of Maharaja Agrasen College at Vasundhara Enclave, Delhi
56.	32	09.01.2012	2550	Microtech UPS 625 VA	C/o of Maharaja Agrasen College at Vasundhara Enclave, Delhi
57.	52	21.01.2012	8870	Exp. on Misc. Items i.e. batter, conveyance, rubber stamp, pen drive, Cartridge etc	C/o S.S. Hospital at Tahirpur, Delhi
58.	11	07.02.2012	21196	Petrol Bill	C/o of Maharaja Agrasen College at Vasundhara Enclave, Delhi
59.	13	10.02.2012	8993	Exp. on Misc. Items i.e. photo state, cleaning of office calculator etc	C/o S.S. Hospital at Tahirpur, Delhi.
60.	25	28.02.2012	3000	Purchase of Gigabyte Motherboard	C/o of Maharaja Agrasen College at Vasundhara Enclave, Delhi
61.	27	28.02.2012	4500	Brochure four Colour Printing	C/o diabetic Centre at GTB Hospital, Shahdara, Delhi
62.	147	31.03.2012	9480	Purchase of Stationary & Store Items	C/o Shaheed Rajguru College of applied science for women at Vasundhara Enclave, Delhi
63.	149	31.03.2012	7535	Purchase of Stationary & Store Items	C/o Shaheed Rajguru College of applied science for women at Vasundhara Enclave, Delhi
64.	164	31.03.2012	3990	Purchase of Stationary/Store Items	C/o Shaheed Rajguru College of applied science for women at Vasundhara Enclave, Delhi
Total			265804		

Financial Year 2012-13

Sl. No.	Voucher No.	Date	Amount (in Rs.)	Purpose of Expenditure	Name of Work in which expenditure charged
12.	21	23.04.2012	23146	Petrol Bill	C/o Diabetic, Endocrine and metabolic care Centre at GTB Hospital, Shahdara, Delhi
13.	10	06.07.2012	9500	Repairing of RO	C/o Diabetic, Endocrine and metabolic care Centre at GTB Hospital, Shahdara, Delhi
14.	22	13.07.2012	6824	Advertisement Bill	C/o Shaheed Rajguru College of applied science for women at Vasundhara Enclave, Delhi
15.	6	07.09.2012	10788	Advertisement Bill	C/o of Maharaja Agrasen College at Vasundhara Enclave, Delhi
16.	51	29.09.2012	7613	Purchase of Stationary/Store Items	C/o Diabetic, Endocrine and metabolic care Centre at GTB Hospital, Shahdara, Delhi
17.	52	29.09.2012	14281	Purchase of Stationary/Store Items	C/o Diabetic, Endocrine and metabolic care Centre at GTB Hospital, Shahdara, Delhi
18.	53	29.09.2012	14758	Purchase of Stationary/Store Items	C/o Diabetic, Endocrine and metabolic care Centre at GTB Hospital, Shahdara, Delhi
19.	54	29.09.2012	16380	Purchase of Stationary/Store Items	C/o Diabetic, Endocrine and metabolic care Centre at GTB Hospital, Shahdara, Delhi
20.	55	29.09.2012	15481	Purchase of Stationary/Store Items	C/o Diabetic, Endocrine and metabolic care Centre at GTB Hospital, Shahdara, Delhi
21.	56	29.09.2012	10868	Purchase of Stationary/Store Items	C/o Diabetic, Endocrine and metabolic care Centre at GTB Hospital, Shahdara, Delhi

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22.	57	29.09.2012	7245	Purchase of HP Laser Jet Print Cartridge	C/o Diabetic, Endocrine and metabolic care Centre at GTB Hospital, Shahdara, Delhi
Total			136884		
Grand Total			510692		

Violation of GFR 2005 :- Under rules 145 and 146 of GFR 2005 states as under

(3) Rule 145: Purchase of goods without quotation : Purchase of goods upto the value of Rs.15,000/- (Rupees Fifteen Thousand) only on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format.

"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."

(4) Rule 146: Purchase of goods by purchase committee : Purchase of goods costing above Rs.15,000/- (Rupees Fifteen Thousand) only and upto Rs. 1,00,000/- (Rupees One lakh) only on each occasion may be made on the recommendations of a duly constituted Local Purchase Committee consisting of three members of an appropriate level as decided by the Head of the Department. The committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier. Before recommending placement of the purchase order, the members of the committee will jointly record a certificate as under. "Certified that we _____, members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question. "

During test check of record, it has also been observed that stationery/store items were purchased continuously on many occasions for the amount below Rs.15,000/- and above Rs. 15000/- without codal formalities as provision stipulated in GFR. The certificate not recoded on the body of bills/vouchers.

The contingent expenditure incurred amounting to Rs. 510692/- which was charged to the work is irregular. The department may regularized expenditure from the Finance Department, GNCT of Delhi and other similar type of cases may also be reviewed own their level under intimation to Audit. The department may also adhere provision under GFR.



Para No. 6 (MEMO No. 14 dated 14.09.2017)**Subject: Irregularity in hiring of vehicle under work head (Work contingency).**

As per order No. F.12/5/2011-AC/usfa/89-99 dated 30.12.2011 issued by Finance Department, GNCT of Delhi it is mentioned that Administrative Secretaries have full powers to incur expenditure in respect of hiring of vehicles subject to the following conditions:-

- that for each vehicle expenditure should not exceed Rs. 20,000/- (Rupees Twenty Thousand only) per vehicle per month; and
- that prior approval for the number of vehicles to be hired should be obtained from Finance Department at the beginning of financial year.

The competent authority has decided to prescribe the following parameters which would be required to be fulfilled before incurring expenditure towards hiring of vehicles for office use:-

- The vehicles shall be hired only for entitled officers (i.e., the officers who are working in PB-4: Rs. 37400-67000 + Grade Pay- Rs. 10,000/- and above) in case government vehicles/staff cars are not available with the department.
- In case the Department wants to hire vehicles for non-entitled officers in view of functional requirements, the Department shall seek the prior approval of FD with regard to:-

A: Departments of Government of NCT of Delhi.

- Name, designations (indicating Group 'A' or 'B' classification) and the pay scales of non-entitled officers in the department for whom vehicle is proposed to be hired;
- Number of vehicles proposed to be hired;
- Number of officers provided with vehicles who are claiming Transport Allowance also;
- Detail of the vehicles, (i.e.. whether AC or Non-AC vehicles) already hired by the department;
- The purpose/justification for hiring the vehicles.

During the test check of record, it has been observed that number of vehicles were hired by the department for day to day inspection of sites under work contingent without approval of finance department. The details of few hiring vehicles are given below :

Sl. No.	Work Order No.	Charged to Work	Duration of hiring of vehicle	Expenditure Incurred
1	54(W.O.)/04/EE/BPD/B-222/PWD/DS/2012-13 dated 30.07.2012 Agency : Sh. Kashi Nath Jha	C/o Diabetic, Endocrine and metabolic care Centre at GTB Hospital, Shahdara, Delhi	6 Months	65522
2	01/AE//B-2231/PWD(DS)/2012-13 dated 24.04.2012 Agency : Sh. Kashi Nath Jha	C/o Super Speciality Hospital, Tahirpur, Delhi	3 Months	129552
3	54(W.O.)/06/EE/BPD/B-222/PWD/DS/2013-14 dated 30.07.2013 Agency : Sh. Surender Kumar	C/o Diabetic, Endocrine and metabolic care Centre at GTB Hospital, Shahdara, Delhi	6 Months	190946

6/c

	Sharma			
4	04/54(WO)/B-223/2014-15 dated 05.09.2014 Agency : Sh. Vinod Kumar	C/o Rajiv Gandhi Super Speciality Hospital, Tahirpur, Delhi	3 Months	80216
5	07/WO/EE/B-223 dated 24.12.2014 Agency : M/s Engineers (India) Construction Co.	C/o Rajiv Gandhi Super Speciality Hospital, Tahirpur, Delhi	3 Months	75630
6	01/54(65)WO/EE/B-223/PWD/2015-16 dated 07.04.2015 Agency : M/s Shiv Shakti Enterprises	C/o 100 bedded Hospital at Sarita Vihar, Delhi	6 Months	155006
			Total	696872

As per order stated above, the Finance Department, GNCT of Delhi is competent for granting approval for hiring of vehicles on functional requirement. The Executive Engineer may please be provided the copy of approval of Finance Department for hiring of private vehicles under various work as mentioned above, otherwise the expenditure amounting to Rs. 6,96,872/- incurred on a/c of hiring of private vehicle may please be got regularized for the Finance Department under intimation to Audit.

Other similar type of cases may also be reviewed own their level under intimation to Audit.



S/c

TAN No.01 (Ref. MEMO No.04 Dated: 12/05/2017)

SUB:- Rush Expenditure in the closing Month of Financial years

According to GFR Rule 56(3), rush of expenditure particularly in the closing months of the financial year shall be regarded as breach of financial propriety and shall be avoided. On the test check of the records produced to the audit, it has been observed that abnormal level of expenditure incurred in the month of March during the audit period 2010-11 to 2016-17 in the following head of accounts:-

(Rs. In Lakhs)

S.No.	Head of Account	Expenditure up to March	Expenditure in the month of March	%age of expenditure incurred in March
2010-11				
1	4210-BB5(1)(1)(1)(19) c/o 500 bedded NWB at GTB Hospital	231.54	90.30	39
2	4210-BB5(1)(1)(1)(1) c/o Hospital at Dakshinpuri	11.93	4.70	39.39
3	4210-BB5(1)(1)(1)(1) c/o 100 bedded Hospital at sarita vihar	2.63	2.63	100
4	4210-BB5(1)(1)(1)(1) Estt. Of new Hospital at Bamnoli	12.26	12.26	100
2011-12				
5	4210-BB5(1)(2)(2) C/o LBS Hospital at Khichripur	0.15	0.15	100
6	4210-BB5(1)(1)(1)(19) c/o 500 bedded NWB at GTB Hospital	92.52	59.93	64.77
7	4210-BB5(1)(1)(1)(1) c/o 100 bedded Hospital at sarita vihar	0.20	0.20	100
2012-13				
8	4210-BB5(1)(1)(1)(9) c/o Hospital at Dakshinpuri	3.16	1.47	46.51
9	4210-BB5(1)(1)(1)(19) c/o hospital building GTB Hospital	1006.06	353.07	35.09
10	4202-TE-C/o Maharaja Agarsen College at Vasundhra Enclave	242.72	113.25	46.65
11	4202-TE-C/o Shaheed Rajguru College for applied Sciences for women at Vasundhra Enclave	270.66	125.77	46.46
2013-14				
12	4210-C/o Medical- Estt. Of new Hospital(DHS)	47.05	47.05	100
13	2059-Public Work-Office Expenses	3.98	1.40	35.17
2014-15				
14	4210-C/o Medical- Estt. Of new	4.85	4.85	100

4/c

	Hospital(DHS)			
		2015-16		
15	4210-C/o Medical- 200 bedded Dr. Hedgewar Arogya Santhan at Karkardooma	16.26	16.26	100
16	4210-C/o Medical- 200 bedded Chacha Nehru S S P Hospital at Geeta Colony	12.26	12.26	100

In the future necessary action as per provision in GFR may please be taken and shown to next audit



TAN No.02 (Ref. MEMO No.5 Dated: 12/05/2017)

Sub: - Non surrender of savings

As per Rule 56 (2) of General Financial Rules, all the savings as well as provisions that cannot profitable utilized should be surrendered to Govt. immediately without waiting till the end of the year. No savings should be held in reserve for possible future expenses.

During test check of records, it is observed that there was huge savings but not surrendered to the Govt. upto the end of the relevant years as detailed below:-

S. NO.	HEAD OF A/c	Budget Allotted	Expenditure	Savings (-)	Savings %age
2010-11					
1	4210-B5(1)(1)(1)(1) c/o 200 bedded Hospital at Chattarpur	15.00	5.48	9.52	63.46
2011-12					
2	4210-BB5(1)(2)(2) C/o LBS Hospital at Khichripur	1.00	0.15	0.85	85
3	4210-BB5(1)(1)(1)(1) c/o Hospital at Dakshinपुर	15.00	0.33	14.67	97
4	4210-BB5(1)(1)(1)(1) c/o 100 bedded Hospital at sarita vihar	2.00	0.20	1.80	90
2012-13					
5	4210-BB5(1)(1)(1)(19) c/o 500 bedded NWB at GTB Hospital	100.00	25.25	74.75	74.75
6	4210-BB5(1)(1)(1)(9) c/o 100 bedded Hospital at sarita vihar	50.00	14.09	35.91	71.82
7	4210-B5(1)(1)(1)(9) c/o 200 bedded Hospital at Chattarpur	50.00	18.89	31.11	62.22
8	4210-BB5(1)(1)(1)(9) c/o Hospital at Dakshinपुर	15.00	3.16	11.84	78.93
9	4210-BB5(1)(1)(1)(9) Estt. Of new Hospital at Bamnoli	100.00	0	100.00	100
2013-14					
10	4210-c/o Hospital at Ambedkar Nagar At Raghbir Nagar, ND	1.00	0	1.00	100
2014-15					
11	4210- c/o 100 bedded Hospital at sarita vihar	30.00	13.54	16.46	54.86
12	4210- c/o 200 bedded Hospital at Chattarpur	10.00	2.63	7.37	73.7
13	4210- c/o 100 bedded Hospital at Molarband, ND	10.00	0	10.00	100
14	4210- c/o 200 bedded Hospital at Madipur	10.00	2.15	7.85	78.5
2015-16					
15	4210- c/o 100 bedded Hospital at	10.00	0	10.00	100

2/c

	Molarband, ND				
16	4210- c/o Chacha Nehur Health Cum Maternity Centre Kanti Nagar	5.00	0	5.00	100
17	4210-C/o Jag Parvesh Chandra Hospital at Shastri Par	10.00	0	10.00	100

In the future timely action to surrender the saving if any may be taken so that the fund could be utilized by other Department and shown to audit.



1/c

TAN No.03 (Ref. MEMO No.9 Dated: 22/05/2017)

Sub: - Public Works (Suspense) Deposit-Huge outstanding/Unadjusted amount to the tune of Rs. 1,47,46,260/-

The scrutiny of audit of the Monthly Accounts and other related record of Suspense deposit provided to the audit for the audit period 2010-11 to 2011-12 pertain to B-221, Building Project Division PWD reveals that a huge Outstanding/Unclaimed/Unadjusted balance to the tune of Rs. 1,47,46,260/- is still lying in MH-8443 (Part-II & V) as on 31.03.2012 are as under:-

Sl. No.	Particular	Opening balance (In Rs.)	Closing Balance (In Rs.)
1	Part-II	1,31,27,305/-	1,32,42,521/-
2	Part-V	23,73,453/-	15,03,739/-
	Total	1,55,00,758/-	1,47,46,260/-

In pursuance of instruction contained in Receipt & Payment rules, the undisputed/unclaimed amount which is lying for more than three years old should have been credited/adjusted to Government-Accounts immediately. Department may take necessary steps for settlement of such a huge amounts lying unadjusted under intimation to Audit.

In addition to above, it is mentioned here that the monthly account and other relevant record of suspense deposit for the period 10/2012 to 3/2017 has not been provided to audit.

Satish
IAO/AO