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**GOVERNMENT OF N.C.T OF DELHI  
DIRECTORATE OF AUDIT  
4<sup>TH</sup> LEVEL, C-, DELHI SECTT,  
I.P. ESTATE, NEW DELHI-110002**

**Internal Audit report on accounts of Office of Executive Engineer, Health Maintenance Division (South-West), M-123, Sector-3, Dwarka, New Delhi-110078 for the period 2017-18 to 2018-19**

**Introduction**

The accounts of office of the Office of Executive Engineer, Health Maintenance Division (South-West), M-123, Sector-3, Dwarka, New Delhi-110078 for the period 2017-18 to 2018-19 were test audited by the Audit Party No-XXIII during the period 17.07.2019 to 30.07.2019 (10 working days) Comprising of Shri A.K. Bhatt, (I.A.O), Shri S.K. Shrivastava (AAO) and Sh. Inder Singh (Sr. Asstt.).

**After Re-structuring of PWD this office came into existence since November, 2016.**

**Aims and Objectives**

The Division falls under the jurisdiction of Chief Engineer, Health Maintenance Zone, MSO Building, I.P. Estate, New Delhi-110002 and Superintendent Engineer, Health Civil Circle-1, Lok Nayak Jai Prakash Narayan Hospital, Delhi Gate, New Delhi-110002 and the division is headed by the Executive Engineer, Health Maintenance Division(South-West), M-123, Sector-3, Dwarka, New Delhi-110078, who is also functioning as DDO. There are Seven Sub-Division under the jurisdiction of Executive Engineer(C). The Division is entrusted with the execution, maintenance and up keeping of civil maintenance work in Government of NCT Buildings of South-West District.

**Detail of HOO/DDO/Cashier during 2017-18 to 2018-19**

**HOO/DDO**

S.no	Name and Designation	Period of stay in Division as of date
1	Sh. Vijay Singh, EE(C)	08-11-2015 to 21-02-2017
2	Sh. Surender Kumar, EE(C)	22-02-2017 to 29-06-2018
3	Sh. B.L. Meena, EE(C)	30-06-2018 to till date

*Shri Bhatt*

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**Divisional Accountant**

S.no	Name and Designation	Period of stay in Division as of date
1	Sh. Jagbir Singh, UDC	01-04-2017 to 11-05-2017
2	Sh. Kuldeep Kumar, AE(P)	12-05-2017 to 23-05-2017
3	Sh. DevkiParsad, O.S.	24-05-2017 to till date

**Cashier**

S.no	Name and Designation	Period of stay in Division as of date
1	Sh. Ashwini Kumar, UDC	09-09-2016 to 20-02-2019
2	Sh. Surender Kumar Yadav, UDC	21-02-2019 to till date

**Budget Allotment and Expenditure during 2017-18 and 2018-19 (Rs. In Lakh)**

**PLAN**

FINANCIAL YEAR	BUDGET	EXPENDITURE	BALANCE
2017-18	350	248.59	101.41
2018-19	510	25.54	504.46

**NON PLAN**

FINANCIAL YEAR	BUDGET	EXPENDITURE	BALANCE
2017-18	1698.00	1321.21	376.79
2018-19	2185.00	2120.18	64.82

*A. K. Khanna*



**Sanctioned strength as on 31.03.2019**

S.No.	NAME OF POST	SANCTIONED	FILLED	VACANT
1	GROUP A	1	1	0
2	GROUP B	10	9	1
3	GROUP C	36	16	20
4	WORK CHARGED STAFF	34	34	0
	<b>TOTAL</b>	<b>81</b>	<b>60</b>	<b>21</b>

**Statutory Audit**

As informed by the Executive Engineer, Health Maintenance Division (South-West), M-123, Sector-3, Dwarka, New Delhi-110078 that after Re-structuring of PWD this office was created in November, 2016. Since then, no Audit of this office has been conducted by the AGCR. The records are not available due to shifting of office etc.

**Maintenance of Records**

The maintenance of records of office of the Executive Engineer, Health Maintenance Division (South-West), M-123, Sector-3, Dwarka, New Delhi-110078 for the period 2017-18 to 2018-19 was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

**Old Internal Audit Report**

There were 15 Paras outstanding. Out of 15 paras, 3 paras are settled in this Audit.

Sr. No.	Year	Total para	Para Settled	Para no. Settled	Outstanding Paras
1.	2007-09	7	Nil		7
2.	2009-14	3	2	1, 2	1
3.	2014-17	5	1	4	4
	<b>Total</b>	<b>15</b>	<b>3</b>		<b>12</b>

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The details of old recoveries are as under:

Sr. No.	Year	Para No	Brief of the Para's	Total amount	Amount recovered	Balance
1.	2007-09	2	Income Tax	616/-	Nil	616/-
1.	2009-14	1	Short recovery to the tune of Rs.2325/- of DGEHS subscription	450/-	Outstanding amount was Rs.450/-. The official concerned had expired. Hence recovery may be waived off. Copy of Death Certificate produced.	Nil
2.	2009-14	2	Irregular payment of Transport Allowance to the employees	10336/-	Outstanding amount is Rs.10336/-. Recovery of Rs.7584/- through Gratuity and balance Rs.2752/- could not be recovered as the official concerned had expired. Hence balance recovery may be waived off. Copy of Death Certificate produced.	Nil
<b>TOTAL</b>				<b>11402/-</b>	<b>10786/-</b>	<b>616/-</b>

*Amal K. Singh*

**Current Audit Report**

During the course of current audit, 22 audit memos were issued. Out of these, 08 were record memos and remaining 14 were observations memos highlighting various irregularities. 1 memo is settled on the spot i.e., Memo No. 12. Therefore, out of 13 memos, converted into 7 Para (6 Para + 1 NPR) and 7 TAN.

Memo No.	Para No.	Brief of the para	Outstanding Para	Outstanding Tan
10	1	Unrealistic Estimate	1	
11	2	Delayed in completion of work	1	
12		Short recovery of subscription towards DGEHS amounting to Rs. 7500/- from employees of Division	Para settled on the spot	
13	3	Non levy of compensation in delayed work Rs. 4,145,777 /- -	1	
14	4	Non Revision of Technical Sanction	1	
15	5	Provision of Contingency and its Utilization during the period 2017-2019.	1	
16	6	Irregularities/Shortcomings in the execution of work	1	
	7	Non Production of Record	1	
	<b>TAN No.</b>			
9	1	Public Works (Suspense) Deposit		1
17	2	Non Maintenance of Contractor Ledger		1
18	3	Uncleared cheques		1
19	4	Review of Measurement Book		1
20	5	Shortcomings in Pay Bill Register.		1
21	6	Deficiency in maintenance of Service Book		1
22	7	Irregularities in maintenance of Tools & Plants Register (CPWA-15)		1
		<b>Total</b>	<b>7</b>	<b>7</b>

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The details of current recoveries are as under: -

Sr. No.	Audit Memo No.	Para No.	Brief of the Para's	Amount	Amount recovered (Rs.)	Balance Amount
1.	12	-	Short recovery of subscription towards DGEHS amounting to Rs.7500/- from employees of the Division.	7500/-	7500/-	NIL
			<b>Total</b>	<b>7500/-</b>	<b>7500/-</b>	<b>NIL</b>

The internal audit report has been prepared on the basis of information/records furnished and made available by the Executive Engineer, Health Maintenance Division (South-West), M-123, Sector-3, Dwarka, New Delhi-110078. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Auditee.

*A.K. Bhatt*

(A.K. BHATT)

I.A.O, Audit Party No. XXIII

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## List of Para (Order by Audited Year &amp; Para)

View Detailed Audit Report

Department :Public Works (PWD)							
Sub department:(M-123) PWD Civil Bldg. Maintenance Divi. M-123, Police Trg. School, Jharoda Kalan, N.Delhi (1993/12)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2007	2009	2		Income tax	O	616
2	2007	2009	3		Irregularities in utilization of allotted Budget	O	0
3	2007	2009	4		GPF Ledger of Class-IV employees	O	0
4	2007	2009	5		Irregularities in the records of Sale of Tender Forms	O	0
5	2007	2009	6		Irregularities in opening of tender documents	O	0
6	2007	2009	9		Contingency Bills / Vouchers	O	0
7	2007	2009	10		Tools & Plants Register (CPWA-15)	O	0
8	2009	2014	1		Short Recovery to the tune of Rs. 2325/- of DGEHS Subscription	O	450
9	2009	2014	2		Irregular payment of Transport Allowance to the employees	O	10336
10	2009	2014	3		Wrong calculation of interest on GPF in respect of Class-IV employees	O	0
11	2014	2017	1		PWD Deposits	O	0
12	2014	2017	2		Non reconciliation of amount remitted into the bank and non cancellation of time barred cheques	O	0
13	2014	2017	3		Non refund/revaluation of FDRs/Bank Guarantees of Rs. 5040677/-	O	0
14	2014	2017	4		Non production of Records	O	0
15	2014	2017	5		Irregular utilization of contingency amounting to Rs. 4,56,431/- as per CPWD Manual of 2014	O	0

\* NOTE:  
'O'- Outstanding Paras.  
'R'-Reply submitted by the Department/Units.  
'C'- Comment by the Directorate of Audit on reply submitted.

Back

Settled  
Settled

This Para is taken  
on file

11402  
(-) 10786 (Recovered amount)  
616

PARA-1 (67) PART-I

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**PARA - 2 : Income-tax**

(Audit period 16.05.07-09 --- Reference Audit Memo no.06 dated 27.01.10)

During test-check of Income-tax records of 2007-09, shortcomings were noticed in the following cases of income-tax calculations/ recoveries :-

1	2007-08	Pg-2	Sh.Ram Singh	Mason	381
	10553	11328	Total Sal Income= 133979	(-) Savings(A)= 18360	<b>Remark</b> 1. PBR entries of the month of Mar'07, Apr'07 & May'07 not recorded 2. Less deduction of Tax. <i>Amount Recovered</i>
	10553	11328	(-) Tpt Allow= 1200	(-) Savings(B)= 0	
	10553	1107	(-) Wsh Allow= 360	Tot Inc= 113699	
	10553	2467	(-) Cycle Allow= 360	Tot Inc (R)= 113700	
	10553	0	(-) HRA-rent= 0	(-) NIL Tax= 110000	
	10553	0	Total Salary= 132059	Final Tax'b Inc= 3700	
	10703	0	(-)Int on HBA= 0	Tax-Tot Inc= 370	
	11072	0	Net Tax'b Inc= 132059	(+) Edn Cess= 11	
	11328	0	(+) Inc - NSC int= 0	Tax payable= 381	
	11328	0	(+) Inc - OthSour= 0	(-) Tax paid= 0	
			Tot Tax'bl Inc= 132059	Bal Tax o/s= 381	

2	2008-09	Pg-57	Sh.Raj Singh	MLD	616
	11560	18032	Total Sal Income= 223130	(-) Savings(A)= 38616	<b>Remark</b> 1. Less deduction of I-Tax. 2. Rebate on 38616/- admitted includes (LIC-12256 allowed). Proof to be verified by DDO. 3. Further, tax of Rs.616/- still to be recovered.
	11947	18032	(-) Tpt Allow= 5400	(-) Savings(B)= 0	
	11947	1161	(-) Wsh Allow= 540	Tot Inc= 178574	
	11947	2346	(-) Cycle Allow= 0	Tot Inc (R)= 178570	
	11947	960	(-) HRA-rent= 0	(-) NIL Tax= 150000	
	11947	835	Total Salary= 217190	Final Tax'b Inc= 28570	
	18032	1320	(-)Int on HBA= 0	Tax-Tot Inc= 2857	
	18032	32580	Net Tax'b Inc= 217190	(+) Edn Cess= 86	
	18032	3454	(+) Inc - NSC int= 0	Tax payable= 2943	
	18032	987	(+) Inc - OthSour= 0	(-) Tax paid= 2327	
			Tot Tax'bl Inc= 217190	Bal Tax o/s= 616	

3	2008-09	Pg-79	Sh.Harpal Singh	Mason	510
	10817	16552	Total Sal Income= 197788	(-) Savings(A)= 36360	<b>Remark</b> Less deduction of I-Tax. <i>Amount Recovered</i>
	11180	16552	(-) Tpt Allow= 5400	(-) Savings(B)= 0	
	11180	1089	(-) Wsh Allow= 540	Tot Inc= 154948	
	11180	987	(-) Cycle Allow= 540	Tot Inc (R)= 154950	
	11180	3454	(-) Tool Allow= 240	(-) NIL Tax= 150000	
	11180	26229	(-) HRA-rent= 0	Final Tax'b Inc= 4950	
	16552	0	Total Salary= 191308	Tax-Tot Inc= 495	
	16552	0	(-)Int on HBA= 0	(+) Edn Cess= 15	
	16552	0	Net Tax'b Inc= 191308	Tax payable= 510	
	16552	0	(+) Inc - NSC int= 0	(-) Tax paid= 0	
			(+) Inc - OthSour= 0	Bal Tax o/s= 510	
			Tot Tax'bl Inc= 191308		
				G-Total =	1507

Recoveries as stated against their names may be made from the concerned officials, after due verification, under intimation to audit.

**Audit note :** The reply submitted by the unit vide letter no.63(1)/GNCTD/Audit/CBMD/ M123/2009-10/250 dated 05.02.10. Since corrective action is yet to be taken by the unit, compliance may be made and shown sent to Audit(HQ).



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PARA 21

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**PARA - 3: Irregularities in utilization of allotted Budget**

(Audit period 16.05.07-09 --- Reference Audit Memo no.02 dated 21.01.10)

During test-check of budget/expenditure records, following irregularities were observed :-

- NPR of budget allotment letters** - The original-budget-allotment and subsequent final revised-budget-allotment letters for the period (a) since inception of this unit, i.e., 16.06.07 to 31.03.08 and (b) 2008-09 not found in the file, which is irregular. The same may be traced and made available to audit. However, in the absence of which the budgetary figures as appearing in the PAO-reconciliation statement of 03/08 and 03/09 were taken for auditing.
- Under-utilization of allotted budget (Savings)** - It was noticed that there was under-utilization of allotted budget of more than 10% of the final-allotment of budget as under - (some cases were even having 100% savings) :-

S. No	Particulars - Head-of-Account	Allotment	Expenditure	Difference	Savings
<b>2007-08</b>					
<b>4070 - Other Admn Ser.(PLAN)</b>					
1	BB.3(1)(1) Fire Services	400000	308049	91951	22.99%
<b>4202 - Education (PLAN)</b>					
2	BB.4(1)(3)(1) Additional facilities renovation works in existing building of Education Department	400000	0	400000	100.00%
3	BB.4(1)(4)(2) Delhi Government sponsored college building	4000000	741242	3258758	81.47%
4	BB.4(2)(2)(1) Technical Education (Polytechnics) Building	7000000	6116665	883335	12.62%
<b>4210 - Medical (PLAN)</b>					
5	BB.5(1)(1)(1)(5) Construction of building for hospital	10500000	6440517	4059483	38.66%
<b>4216 - Housing (PLAN)</b>					
6	BB.6(1)(1) GPA	300000	3596	296404	98.80%
<b>2059 - Public Works (Non-PLAN)</b>					
7	B.1(1)(2) Construction	1000000	0	1000000	100.00%
8	B.1(1)(4) M & R (Work Charge Payments)	4300000	1986499	2313501	53.80%
9	B.1(1)(1)(7) R.R.T.	2000000	0	2000000	100.00%
<b>2216 - Housing (Non-PLAN)</b>					
10	B.2(1)(1)(1) Construction	100000	0	100000	100.00%
11	B.2(1)(1)(2) M & R (Work Payments)	600000	32572	567428	94.57%
12	B.2(1)(1)(2) M & R (Work Charge Payments)	500000	0	500000	100.00%
13	B.2(1)(1)(3) R.R.T.	400000	0	400000	100.00%
<b>2008-09</b>					
<b>4070 - Other Admn Ser. (PLAN)</b>					
14	BB.3(1)(1) Fire Services	1700000	1272188	427812	25.17%
<b>4202 - Education (PLAN)</b>					
15	BB.4(2)(6) Engineering/Technical college, Government Engineering College, Jaffarpur	12000000	8815224	3184776	26.54%
<b>4250 - Social Services (PLAN)</b>					
16	BB.8(1)(1) Construction of ITI's	300000	202626	97374	32.46%

From the available statements/figures, it could be seen either the budget demands were not based on actual needs or the authorities responsible for implementation of various Plan / Non-Plan schemes were not serious to implement the schemes.

Further, the above-mentioned funds have also been wasted by not transferring the surplus funds in-time to the Finance Department, GNCTD, which could have been used in some other social upliftment/ public utility services for the betterment of society.

Reasons for not surrendering the same to the Finance Department, in-time, may be elucidated.

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3. **Over-utilization of allotted budget (Excess)** - In the following head-of-accounts, it was noticed that expenditure have been incurred over-and-above of the allotted budget - including some cases where no budget was allotted at-all, which is highly irregular :-

S. No	Particulars - Head-of-Account	Allotment	Expenditure	Excess
<b>2007-08</b>				
<b>4210 - Medical (PLAN)</b>				
1	BB.5(1)(1)(1)(5) Construction of building for dispensary/health centres	800000	1977695	(+)1177695
<b>2059 - Estt Charges (Non-PLAN)</b>				
2	B.1(1)(1)(1)(5) Office Expenses	240000	241015	(+)1015
	Medical Treatment	0	57500	(+)57500
<b>2008-09</b>				
<b>4202 - Education (PLAN)</b>				
3	BB.4(1)(2)(1) Building for Secondary Education	66800000	66833232	(+)33232
<b>4210 - Medical (PLAN)</b>				
4	BB.5(1)(1)(1)(1)(5) Construction of building for hospital	0	5572863	(+)5572863
<b>2059 - Public Works (Non-PLAN)</b>				
5	B.1(1)(2) Construction	1000000	1000433	(+)433
6	B.1(1)(4) M & R (Work Payments)	16500000	13049914	(+)29093
	B.1(1)(4) M & R (Work Charge Payments)		3479179	

Non-maintenance of ECR resulted in excess expenditure over the allotted budget. Reasons for the same may be elucidated alongwith ex-post-facto sanction of the competent authority, GNCTD in this regard.

4. **Expenditure during the month booked in MINUS** - On scrutiny of the reconciliation statement it was noticed that the amount booked in the month of Mar'08 is shown as (-) 1375101 in the following MH and the excess expenditure incurred to the tune of 1375100 was brought-down to the balance budget exactly to Rs.1/-, which is generally unusual :-

S. No	Particulars - Head-of-Account	Allotment	Expenditure upto 02/08	Expenditure during 03/08	Progressive expenditure upto 03/08	Balance budget
<b>4202 - Education (PLAN) -- 2007-08</b>						
1	BB.4(2)(6) Engineering / Technical Colleges, Government Engineering College, Jaffarpur	5500000	6875100	(-)1375101	5499999	1

In the absence of maintenance of Expenditure Control Register, justification may be made supported with bill-wise break-up of the expenditure figure booked/arrived-at in MINUS, i.e., (-)1375101 alongwith the following other such cases of MINUS bookings :-

S. No	Particulars - Head-of-Account	Expenditure booked during the month
2	4202 BB.4(1)(2)(1) Building for Secondary Education	Feb'08 (-)729670
3	4202 BB.4(2)(2)(1) Technical Education (Polytechnics) Building	Feb'08 (-)1639922
4	4210 BB.5(1)(1)(1)(5) Construction of building for Dispensary / Health-Centres	Feb'08 (-)3325734
5	4210 BB.5(1)(1)(1)(5) Construction of building for Dispensary / Health-Centres	Mar'08 (-)3358347
6	4202 BB.4(1)(2)(1) Building for Secondary Education	Mar'09 (-)3372860
7	4202 BB.4(2)(2)(1) Technical Education (Polytechnics) Building	Mar'09 (-)127130

**Audit note** :- The reply submitted by the unit vide letter no.63(1)/GNCTD/Audit/CBMD/M123/2009-10/235 dated 04.02.10 is not justified. Hence, corrective action needs to be taken by the unit and compliance will be shown to next audit.

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PARA-3

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3) 40%

**PARA-4 : GPF ledger of Class-IV employees**

(Audit period 16.05.07-09 --- Reference Audit Memo no.03 dated 21.01.10)

During test-check of GPF ledger of Class-IV officials, following irregularities were noticed :-

1. Serious irregularities noticed were :-

(a) **Non-debiting of advances amounting to Rs.53200/-** -- It was observed that advances amounting to Rs.84130/-, as detailed below, were paid during 2008-09 but were not debited to their respective GPF accounts :-

S. No	Pg No	Name of the official	Designation	Year	GPF No	Bill no.	Bill date	Amount of advance (Rs.)	Month of drawal
1	17	Sh.Satish Kumar	Carpenter	2007-08	17/WC	(Not recorded)		43200	02/08
2	37	Sh.Bhram Prakash	Plumber	2008-09		(Not recorded)		10000	10/08
Total=								53200	

Non-debiting of advances paid to the concerned employees account is a serious lapse and leads to loss of revenue to the Government. Compliance be shown to audit.

(b) **Excess credit of interest amounting to Rs.718/-** -- It was observed that interest in respect of following officials had been paid in excess, which is irregular :-

S. No	Pg No	Name of the official	Designation	Year	GPF No	Recorded	Calculated	Difference	Remark
1	17	Sh.Satish Kumar	Carpenter	2007-08	17/WC	7064	6776	(+)288	Advance drawn for Rs.43200/- not accounted-for
2	23	Sh.Harpal Singh	Mason	2007-08	23/WC	2152	2122	(+)30	Incorrect calculation of progressive totals in the month of Apr'07
3	37	Sh.Bhram Prakash	Plumber	2008-09	???	21452	21052	(+)400	Advance drawn for Rs.10000/- not accounted-for
Total=								(+)718	

Compliance be shown to audit.

(c) **Less-credit of interest amounting to Rs.3896/-** -- It was observed that interest in respect of following officials had been paid short, which is irregular :-

S. No	Pg No	Name of the official	Designation	Year	GPF No	Recorded	Calculated	Difference	Remark
1	5	Sh.Ramesh	Beldar	2008-09	05/WC	3700	4033	(-)333	Incorrect calculation of progressive totals
2	23	Sh.Harpal Singh	Mason	2008-09	23/WC	13898	17461	(-)3563	Closing balance of 2007-08 of Rs.42432/- not taken into account in 2008-09
Total=								(-)3896	

Compliance be shown to audit.

2. **Page-6 -- Sh.Rambabu, Beldar -- 2007-08 -- GPF A/c No.06/WC/CBMD/M-123 --** Reasons for non-deduction of subscription in the month 03/07 from the salary bill of the official may be elucidated.

3. **Page-30 -- Sh.Madan Lal, Beldar -- 2007-08 -- GPF A/c No.(not recorded) --** His closing balance of 2007-08 was Rs.38793/-. Thereafter, no deduction either of the subscription or the refund amount was deducted from the salary bills of the official for the period from 03/07 to 01/08 ; it was only in the month of 02/08 that the amount of Rs.1500/- (as subscription) and Rs.1950/- (as refund) was deducted without assigning any reasons, which is irregular and violation of GPF Rules. Reasons for non-deduction of subscription and refund from 03/07 to 01/08 may be elucidated to audit.

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4. **Balances taken from Pass-book** – As per the remarks recorded in the ledger-page of the following officials, opening balance amount have been taken from their pass-book :-

S. No	Pg No	Name of the official	Designation	Year	Balance taken
1	31	Sh.Jagan Nath	Mason	2008-09	300596
2	32	Sh.Srichand	Beldar	2008-09	69078
3	33	Sh.Jagdish P Meena	Beldar	2008-09	128770
4	34	Sh.Ram Lal	Beldar	2008-09	122524
5	35	Sh.Vijay Pal	Carpenter	2008-09	122102
6	36	Sh.Jagit Singh	Beldar	2008-09	50565
7	37	Sh.Bhram Prakash	Plumber	2008-09	251906
8	38	Sh.Lalan Shah	Beldar	2008-09	81911
9	39	Sh.Suraj Bhan	Mason	2008-09	225840

In this connection – (a) Reasons for not taking the opening balance from their authenticated transfer-advices may be elucidated to audit ; and (b) Testimony of the correctness of the opening balances transferred may also be made available to audit.

5. **Page-35 – Sh.Vijay Pal, Carpenter – 2008-09 – GPF A/c No.(not recorded)** – An amount of Rs.50000/- was given to the official. It could not be ascertained as to whether it is an advance or withdrawal. If it is an advance, reason for non-recovery of the said advance may also be elucidated to audit.
6. **NPR of opening balances** – The unit was started w.e.f. 16.06.07. Testimony/ authenticated transfer-advice in respect of opening balances recorded in the ledger not available on record. The same may be made available for verifications.

**IMPORTANT NOTE :-**

1. All other cases may be reviewed on the above lines.
2. The aforesaid observations have been made on the basis of figures as appearing/ recorded in the Ledger for that particular year only. Hence, it is the onus of the unit to recast the entire figures of GPF balance of the aforesaid officials from the date-of-occurrence-of-error to till-date because any change in the figures are bound to affect the subsequent years figures consequently. The same may be done, after due verification, under intimation to audit.

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PARA 4

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**PARA 5: Irregularities in the records of Sale of Tender Forms**

(Audit period 16.05.07-09 --- Reference Audit Memo no.07 dated 29.01.10)

During test-check of sequence-wise related records pertaining to sale of tender-forms for the selected month of 03/08 and 03/09, following irregularities were noticed :-

**1. Register of Sale of Tender Forms (CE-50) :-**

(a) **Opening and closing balance of the forms-in-hand not recorded** - As per Clause 17.8(1)(c) of the CPWD Works Manual 2007 (erstwhile Clause 17.19(c) of 2003) - "All the tender documents received by the Cashier/SDC should be entered in the register". Whereas in the aforesaid register, Column no.1 specifying the "Number of Forms received" and Column no.12 specifying the "Number of Balance Forms" (after sale) were not recorded. It was also gathered from the office that these tender forms were not printed instead it were got photocopied and then sold. In the absence of the aforesaid vital and mandatory information's, the number of tender forms sold, the amount realized against it and the amount deposited under Government receipt account as recorded in the register could not be verified. Bypassing the provisions under CPWD Manual is a violation of rules and leakage or loss of revenue cannot be ruled out in the process.

Further, following entries were found recorded on the receipt-side of the cash-book as receipt on account of sale of tenders forms ; but the same were not found recorded in the Register of Sale of Tender Forms :-

S.No	Pg No	Date	Amount	Name of work
1	27	13.03.08	450	A/R & M/o PTC at Jharoda Kalan
2	28	14.03.08	600	A/R & M/o Govt Co.Edu School at Daulatpur
3	28	14.03.08	600	A/R & M/o Govt School at Kair
4	28	14.03.08	600	A/R & M/o Govt Girls School at Dhansa
5	29	14.03.08	600	A/R & M/o Govt School at Shikarpur
		<b>Total=</b>	<b>2850</b>	

In this connection :-

- (i) Reasons for non-recording of sale in the Register of Sale of Tender Forms for the aforesaid works may be elucidated to audit ;
- (ii) Documents confirming the receipt of only Rs.2850/- in the aforesaid dates against sale of tender documents may be made available to audit ;
- (iii) Other similar cases may also be reviewed and a certificate of verification and correctness may be furnished to audit

2. **Treasury Receiptance Book (CPWD-50) - Variation of Rs.32399/-** - The Abstract for the month of 03/08 shows the total cash receipt on 29.03.08 is Rs.81388/- (49828+31560=81388) ; whereas the cash-receipt entries for the month of 03/08 on the preceding page in the same register shows the total cash-receipts as Rs.48989/- (38979+(pre-page=10+2500+3000+2500+2000)= 48989) only. Reasons for variation of Rs.32399/- (81388-48989=32399) may be clarified with documentary support.

3. **Consolidated Treasury Receipt (CPWD-50) - Variation of Rs.7683/-** - In the Consolidated Treasury Receipt for the month of 03/08, the EE had certified to have deposited the cash amounting to Rs.81388/- (31560+ 49828 =81388) in the SBI, Tiz Hazari, Delhi for credit to the PWD. Whereas, the PAO had verified (on the reverse of the challan) the cash-deposit of only Rs.73705/-. Hence - (a) Reason for variation of Rs.7683/- (81388-73705=7683) may be elucidated. ; and (b) Settlement of the said variation of Rs.7683/- may also be shown to audit.

**Audit note :** The reply submitted by the unit vide letter no.63(1)/GNCTD/Audit/CBMD/ M123/2009-10/237 dated 04.02.10 is partially accepted. Since corrective action is yet to be taken by the unit, compliance may be made and shown sent to Audit(HQ).

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PARA-5

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**PARA-6 : Irregularities in Opening of Tender documents**

(Audit period 16.05.07-09 --- Reference Audit Memo no.08 dated 29.01.10)

During test-check of related records pertaining to sale of tender-forms for the selected month of 03/08 and 03/09, following irregularities were noticed :-

1. **Ignoring/overlooking of valid tender documents** - As per Page no.2 of the Register of Sale of Tender Forms, the tender document for the name of work - "Modernization / conversion of two no. c/rooms into physics and chemistry labs and renovation/repair of one no. additional room attached to chemistry lab in Bhagini Nivedita College at Kair Village, ND" was sold to seven interested contractors on 20.07.08, namely - (1) Sh.Nitin Kumar Sharma ; (2) Sh.Ravinder Kumar ; (3) Sh.Gaje Singh ; (4) Sh.Sanjeev Kumar ; (5) Sh.Satpal ; (6) Sh.Madan Mohan Vats ; and (7) M/s Himalaya Construction Co.

In response, the contractors had submitted their bids in the prescribed tender documents which as per Page no.2 of the Tender Opening Register was opened on 25.07.07 and the tenders of the following six contractors were considered (1) Sh.Gaje Singh ; (2) M/s Himalaya Construction Co. ; (3) Sh.Madan Mohan Vats ; (4) Sh.Sanjeev Kumar ; (5) Sh.Satpal ; (6) Sh.Ravinder Kumar.

Thereafter a remark was also recorded as "Seven nos tenders were sold out of which only six received and opened in presence of following contractors & Sh.R Subraaniam, Sh.Ravi Prakash & Sh.Narender Yadav". And the signatures of the contractors who witnessed the opening of the tender were found namely of (1) Sh.Ravinder Kumar ; (2) M/s Himalaya Construction Co. ; (3) Sh.Nitin Kumar Sharma ; and Sh.Sanjeev Kr Joon.

In the matter it could not be comprehended as to why there was no mention regarding the tender documents sold to the contractor Sh.Nitin Kumar Sharma who was also present at the schedule date and time of opening of the tenders. Presence of contractor Sh.Nitin Kumar Sharma at the time of opening tender without figuring his bid in the contest remained unexplained.

Hence, reasons for purposefully/wilfully ignoring/not-recording the competitive rates of Sh.Nitin Kumar Sharma in the Tender Opening Register before awarding the work in favour of the contractor Sh.Ravinder Kumar may be elucidated to audit.

2. **Participants without valid authorization at the date and time of tender opening** - As per Clause 19.1.1(1) of the CPWD Works Manual 2007 (erstwhile Clause 18.3.1 of 2003) - "All the tenders should be opened in the presence of such intending tenderers or their representatives as may choose to attend at the time and place, which should be advertised. The tenders should be registered in the Register Form CPWD 41".

Whereas the tender for the name of work - EOR to Police Station, Najafgarh, ND - costing Rs.517862/-, which was scheduled to be opened on 27.07.07 was not witnessed by the intending tenderers or their chosen representatives ; instead signature of the unauthorized participants were obtained.

As per Page no.3 of the Register of Sale of Tender Forms, tender documents were originally sold on 21.07.07 to the following nine persons namely (1) Sh.Sunil Kumar Madhukar ; (2) Sh.Raj Kr Sehrawat ; (3) M/s Sachin Construction ; (4) Sh.Sanjeev Kumar ; (5) Sh.Gaje Singh ; (6) M/s Purna Nand ; (7) Sh.Satish Kr Dagar ; (8) M/s Himalaya Constn ; and (9) Sh.Raj Pal Dagar.

Subsequently, at the schedule date and time of opening of tender, it was found that the lone tenderer was Sh.Satish Kumar Dagar (7).

Further, a remark was recorded that - "Nine tenders were sold on 21.07.07 out of which only one tender is received on 27.07.07 and opened in schedule time with Sh.Narender Kumar Yadav, LDC and Sh.Ravi Kumar, UDC in the presence of the following", who were - (1) M/s Sachin Construction ; (2) Sh.Om Prakash ; (3) M/s Good Year Security ; (4) Sh.Raj Pal Dagar ; and (5) Sh.Raj Kr Sehrawat.

Since the above two contractors namely, (1) Sh.Om Prakash ; and (2) M/s Good Year Security had not purchased the tenders, authorization letter in support of their presence at the time of opening of tenders were not available on records. Presence of such persons is absence of proper documents was in violation of CPWA code.

It was also noticed that same five contractors have inked their signatures on the next page, i.e., Page no.5 in the very same manner (an exact carbon-copy of the signatures inked at Page no.4). Hence, it appears that contractors are being asked to ink their signatures without any relevancy to the matter. Signing of Tender Opening Register without any relevancy needs to be explained.

Reasons for the aforesaid irregularities/non-compliance of the rules on the subject may be elucidated. Necessary compliance of the above irregularities may be made & shown to audit.

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PARA 6

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**PARA – 9 : Contingency bills / vouchers**

(Audit period 16.05.07-09 --- Reference Audit Memo no.16 dated 04.02.10 and Audit Memo No.16 (Addendum) dated : 05.02.10)

During test-check of the contingency bills / vouchers, following irregularities were noticed :-

1. **Usage of electricity & water without making payments** – Electricity & Water payment bills against the usage of electricity & water by this Division-office not made available to audit. Hence, it appears that electricity & water used by the Division is being paid out of the Fire Department Head-of-Account, which is irregular. Either necessary sub-meters may be got installed or the waving-off orders of the competent authority in matter may be obtained, under intimation to audit.
2. **NPR of Division stock-register** – The stock accounts (of consumable and non-consumable items), purchased or transferred-in, is not maintained by the Division-office, which is irregular. Hence – (a) Elucidate reasons ; and (b) Appropriate register in accordance with either CPWA Code or GPF. 40 & GPR-41 may be maintained by transferring all the items, after due verification, under intimation to audit.
3. **Stock entries made in Measurement Books** – Scrutiny of the vouchers reveals that all items purchased (consumable and non-consumables) are not being entered in the stipulated stock registers ; instead they are being randomly entered in the Measurement Books maintained by any of the four Sub-Division offices, which is irregular. Primarily because – (a) At the outset, measurement Books by nature can not serve the purpose of stock register ; (b) Stock receipt, issue and balances are not being maintained/worked-out ; (c) Item-wise entries are not being made ; only intermediate entries are being made and that too in lump sum ; (d) In the event of loss/theft/condemnation, it would be difficult to ascertain the original value of items. As such, the procedure adopted by the Sub-Division offices of entering stock in measurement books is incorrect. Hence – (a) Elucidate reasons ; and (b) Appropriate register in accordance with either CPWA Code or GPF 40 & GPR-41 may be maintained by transferring all the items, after due verification, under intimation to audit.
4. **Stock entries not shown** – In this connection, it is stated :-
  - (a) In most of the recoupment bills of purchase made by the Sub-Divisions out of their imprest, it was noticed that the purchases were not entered in stock register instead it has been entered in the MB register. As a result the balance at stock is never worked out, which is irregular. .
  - (b) In the following few cases, stock entries were not shown to audit, which is irregular :-

S. No	Year	CB Pg No	CB Vr No	CB Vr date	Ag-No	Ag-date	Name of the agency	Particulars of expenditure	Vr-Amt
1	2008-09	154	1	02.03.09	200	21.01.09	M/s PC Care	Computer + Printer + UPS + Anti-Virus	55650

5. **Codal formalities documents** – Proofs/documents relating to the **observance of codal formalities** were not made available to audit in some of the following few case, which is irregular :-

S. No	Year	CB Pg No	CB Vr No	CB Vr date	Ag-No	Ag-date	Name of the agency	Particulars of expenditure	Vr-Amt
1	2008-09	154	1	02.03.09	200	21.01.09	M/s PC Care	Computer + Printer + UPS + Anti-Virus	55650
2	2008-09	155	5	03.03.09	1898	02.03.09	M/s Sainik Tourist Taxi Service	Hiring of car	18692

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PARA - 7

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**PARA - 10 : Tools & Plants Register (CPWA-15)**

(Audit period 16.05.07-09 --- Reference Audit Memo no.18 dated 04.02.10)

During test-check of the T&P register, following irregularities were noticed :-

1. **NPR of auction details** - It was ascertained from the remarks that several items were auctioned vide no.54(Misc)/AB/CBMD/M-123/PWD/126 dated 19.10.07. For example :-  
(a) (Page-143) - Steel Almira - 01 nos  
(b) (Page-165) - Locks - 220 nos

In this connection, it is stated that:-

- (i) The relevant auction files and other records were not made available to audit.
  - (ii) Proof-of-deposits of the sale-proceeds realized from the aforesaid auction into the Government Account was not made available to audit.
  - (iii) Details/records of other such auction not made available to audit.
2. **NPR of hire charges of T&P** - No details of the amount realized/recovered on account of hire-charges of any T&P equipment of the Division have been made available to audit.
  3. **No physical verification of T&P** - As per Para 46.3 of the CPWD Manual 2007 - *In the case of Tools and Plants, the stocktaking should be done every 6 months ending 31<sup>st</sup> March and 30<sup>th</sup> September and certificates of physical verifications recorded thereon.* Whereas no such physical verification of stock have been ever been conducted, which is highly irregular. Elucidate reasons.
  4. **NPR of indents** - As per Para 7.3.5 of the CPWA Code - *"The articles of Tools & Plants should be issued only on receipt of requisition know as Tools & Plant Indent, Form 14 signed by the Divisional Officer or the Sub-Divisional Officer".* But no such indent confirming adherences to the aforesaid stipulation have been shown to audit.
  5. **NPR of placement register** - Placement register has not been maintained.
  6. **Unattested b/f entries** - Many of the entries in the T&P Registers have been shown brought-forward; but signature of the Divisional Officer verify the b/f entries have not been recorded, which is irregular. In the absence of which b/f entries could not be verified. Elucidate reasons.
  7. **Incomplete details (Page-162)** - Electric Weighing Machine - Bill and other related details of the said purchase not recorded in the register, which is irregular. Elucidate reasons.
  8. **Register in torn condition** - The T&P register was found in torn condition. The same may be got properly bounded.
  9. **NPR of Division stock-register** - Non-consumable items are being procured by the Division like computers, photocopy-machine, fax-machine, almira, table & chairs, etc. but stock register of such costly items having appropriate records of either purchase or transfer-in (from Sub-Divisions) has not been maintained by the Division. Elucidate reasons.
  10. **Non-production of records** - Only the T&P Register of Sub-Division-IV, PWD-XI, RTRM Hospital, Jaffarpur was made available to audit; no T&P Register in respect of other 3 sub-divisions (PTC Jharoda, Najaf Garh and Dwarka) was made available for scrutiny. Elucidate reasons.
  11. Other cases may also be reviewed at your end.  
Reason for adoption of such irregular practice may be elucidated to audit.

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PARA-8

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Current report (2009-10 to 2013-14):-

**PARA NO. 01 : Short recovery to the tune of Rs. 2325/- of DGEHS Subscription.**  
2009-2014

Audit Memo No. 17:

From the test check of the Pay Bill Registers for the period 2009-10 to 2013-14 it has been observed that the Grade pay of the following officials is between 1800 to 2800 and as per the revised DGHS rates the monthly contribution is Rs. 125/- w.e.f. August 2010, but the subscription of the following officials is deducted at the lower rate instead of 125:-

S.No.	Name of the official & designation	Grade pay	Revised DGHS contribution w.e.f. August 2010	DGHS Contribution recovered from salary as per entries in PBRs	Amount to be recovered @ Rs. 75/-
01.	Satish Kumar, Carpenter	1900	125	@ of Rs, 50/- up to January-2011	75x6= 450/-
02.	Ram Singh, Meson	1900	125	@ of Rs, 75/- up to January-2011	75x6= 450/-
03	Satbir Singh, Beldar	1900	125	@ of Rs, 50/- up to January-2011	75x6= 450/-
04	Ram Kumar, Beldar	1900	125	@ of Rs, 50/- up to January-2011	75x6= 450/-
05.	Suresh Kumar, Beldar	1900	125	@ of Rs, 50/- up to February -2011	75x7= 525/-
<b>Total</b>					<b>2325/-</b>

Amount Recovered  
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sh  
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The subscription under recovered may be recovered under intimation to the audit and such type of similar cases may also be reviewed. .

PARA-9

**PARA NO 02: Irregular payment of Transport allowance to the employees who were on leave for more than one calander month.**

Audit Memo No-24:

During the scrutiny of the Service Book and Pay Bill Register it is observed that the following staff were on leave for full calendar month however they have been paid the Transport Allowance for the month in which they remained on leave as mentioned against each:-

In view of the Apts given by the office this para is deleted  
20/1/2015  
20/7/2015

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S.No.	Name of the employee	Leave period	Transport allowance paid	Amount
01.	Sh. Satish Kumar, Carpenter	27.09.2011 to 31.10.2011	Oct-2011	2528/-
		01.11.2011 to 17.01.2012	Nov-2011 Dec-2011	2528/- 2528/-
		03.07.2012 to 16.11.2012	Aug-2012	2752/-
02.	Sh. Randhir Singh, Beldar	05.04.2013 to 02.06.2013	May-2013	2880/-
			May-2012	2640/-
03.	Sh. Rang Lal Ram, Chowkidar	28.04.2012 to 02.06.2012		
<b>Total</b>				<b>15,856/-</b>

Amount Recovered  
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Necessary recovery as mentioned above from the salary of the above mentioned employee be made under intimation to the audit and such similar type cases may also be reviewed.

*Review of the Reply given by this office. This para is settled. H.W. R. Kulkarni, D. P. S. 20/11/2013*

PARA - 10

Para 8

**PARA NO 03: Wrong calculation of interest on GPF in respect of class IV employees.**

Audit Memo No. 09,13,14,15 &16:

In terms of Rules 11 sub rule(5) Interest shall be credited with effect from the last day in each year in the manner as prescribed in Clause (i) to (iv). As per the clause (ii) of the above said rule interest will be charged on sums **withdrawn during the current year-** from the beginning of he current year up to the last day of the month preceding the month of withdrawal. The clause (ii) of Rule 11 clearly states that the amount of withdrawal in a particular month should be deducted from the Interest bearing balance in which it has been taken, but not from the salary of the month in which such withdrawal has been taken. For instance if a withdrawal has been taken on 31.01.2014 the same will be deducted from the IBB of January 2014 not from the IBB of February-14.

From the scrutiny of the GPF ledger it has been observed that the amount of withdrawal has not been deducted from the IBB of the month in which the withdrawal has been taken instead, it is deducted from the succeeding month leading to wrong calculation of interest. Some of the instances are as under:

*instances*

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A

Sh. Sumer Singh, Lab Attendant	Calculation of Interest on GPF for the year 2012-13				Calculation of Interest on GPF for the year 2013-14			
	IBB As per GPF Ledger		IBB As per GPF Rule 11(5)(ii)		IBB As per GPF Ledger		IBB As per GPF Rule 11(5)(ii)	
Opening Balance	-	268465	-	268465		282465 26089 =308554		282465 25576 =308041
April	7000	275465	7000	275465	8000	316554	8000	316041
May	7000	282465	7000	282465	8000	324554	8000	324041
June	7000	289465	7000	289465	8000	332554	8000	332041
July	7000	296465	7000	296465	8000	340554	8000	340041
August withdrew Rs. 1,00,000/- on 20.08.13	7000	303465	7000	303465	8000	348554	8000	248041  (100000)
September	7000	310465	7000	310465	8000	256554  (100000)	8000	256041
October	7000	317465	7000	317465	10000	266554	10000	266041
November	7000	324465	7000	324465	10000	276554	10000	276041
December withdrew Rs. 70,000/- on Dec-12	7000	331465	7000	261465 -(70000)	10000	286554	10000	286041
January	7000	268465 -(70000)	7000	268465	10000	296554	10000	296041
February	7000	275465	7000	275465	10000	306554	10000	306041
March	7000	282465	7000	282465	10000	316554	10000	316041
<b>Total</b>	<b>84000</b>	<b>3557580</b>	<b>84000</b>	<b>3487580</b>	<b>108000</b>	<b>3668648</b>	<b>108000</b>	<b>3562492</b>
<b>Interest</b>		<b>26089</b>		<b>25576</b>		<b>26598</b>		<b>25828</b>
<b>Difference</b>				<b>513</b>				<b>770</b>

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B.

Sh. Dharamveer, Beldar	Calculation of Interest on GPF for the year 2012-13			
	IBB As per GPF Ledger		IBB As per GPF Rule 11(5)(ii)	
Opening Balance	-	332883	-	332883
April-12	4500	337383	4500	337383
May-12	4500	341883	4500	341883
June-12	4500	346383	4500	346383
July-12	4500	350883	4500	350883
August-12	4500	355383	4500	355383
September-12r	4500	359883	4500	359883
October-12	4500	364383	4500	364383
November-12	4500	368883	4500	368883
December -12	4500	373383	4500	373383
January- 13withdrew Rs. 2,00,000/- on 23.01.13	4500	377883	4500	177883 (2,00,000)
February-13	4500	182383 (2,00,000)	4500	182383
March-13	4500	186883	4500	186883
Total	54000	3945596	54000	3745596
Interest		28934		27468
Difference				1466

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C.

Sh. Dharamveer, Beldar	Calculation of Interest on GPF for the year 2013-14			
	IBB As per GPF Ledger		IBB As per GPF Rule 11(5)(ii)	
Opening Balance	-	186883 28934 215817	-	186883 27468 214351
April-13	6000	221817	6000	220351
May-13	6000	227817	6000	226351
June-13	6000	233817	6000	232351
July-13	6000	239817	6000	238351
August-13	6000	245817	6000	244351
Septembe-13r	6000	251817	6000	250351
October-13	7000	258817	7000	257351
November-13	7000	265817	7000	264351
December -13	7000	272817	7000	271351
January-	7000	279817	7000	278351
February-14	7000	286817	7000	285351
March-14	7000	293817	7000	292351
Total	78000	3078804	78000	3061212
Interest		22321		22194
Difference				127

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D:

Sh. Ram Babu, Beldar	Calculation of Interest on GPF for the year 2013-14			
	IBB As per GPF Ledger		IBB As per GPF Rule 11(5)(ii)	
Opening Balance		462939		462939
April-13 withdrew Rs. 3,60,000/- on 03.04.13	12000	474939	12000	114939
May-13	10000	114939	10000	124939
June-13	10000	124939	10000	134939
July-13	10000	134939	10000	144939
August-13	10000	144939	10000	154939
September-13	10000	154939	10000	164939
October-13	10000	164939	10000	174939
November-13	10000	174939	10000	184939
December -13	10000	184939	10000	194939
January-	10000	194939	10000	204939
February-14	10000	204939	10000	214939
March-14	10000	214939	10000	224939
Total	122000	2289268	122000	2039268
Interest		16597		14785
Difference				1812

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Sh. Randhir Singh, Beldar	Calculation of Interest on GPF for the year 2013-14			
	IBB As per GPF Ledger		IBB As per GPF Rule 11(5)(ii)	
Opening Balance	-	282059	-	282059
April-13	4000	286059	4000	286059
May-13	4000	290059	4000	290059
June-13	4000	294059	4000	294059
July-13	4000	298059	4000	298059
August-13	4000	302059	4000	302059
September-13	4000	306059	4000	306059
October-13	4000	310059	4000	310059
November-13	4000	314059	4000	314059
December -13	4000	318059	4000	318059
January-14 Withdrew Rs. 2,60,000 on January 2014	4000	322059	4000	62059
February-14	4000	66059	4000	66059
March-14	4000	70059	4000	70059
Total	48000	3176708	48000	2916708
Interest		23031		21146
Difference				1885

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F

Sh. Deep Kumar, Beldar	Calculation of Interest on GPF for the year 2013-14			
	IBB As per GPF Ledger		IBB As per GPF Rule 11(5)(ii)	
Opening Balance	-	400144	-	400144
April-13	10,000	410144	10,000	410144
May-13	10,000	420144	10,000	420144
June-13	10,000	430144	10,000	430144
July-13	10,000	440144	10,000	440144
August-13	10,000	450144	10,000	450144
Septembe-13r	10,000	460144	10,000	460144
October-13 Rs. 3,75,000/- taken on 10.10.2013	10,000	470144	10,000	95144
November-13	10,000	105144	10,000	105144
December -13	10,000	115144	10,000	115144
January-	10,000	125144	10,000	125144
February-14	10,000	135144	10,000	135144
March-14	10,000	145144	10,000	145144
<b>Total</b>	<b>1,20,000</b>	<b>3706728</b>	<b>1,20,000</b>	<b>3331728</b>
<b>Interest</b>		<b>26874</b>		<b>24155</b>
<b>Difference</b>				<b>2719</b>

The difference in the GPF interest as indicated above may be rectified/corrected under intimation to the audit and such type of similar cases may also be reviewed.

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(23)  
PART III: TEST AUDIT NOTE (TAN)

2007-08

TAN 1

(50) 7

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**(TAN) PARA - 1 : Improper filing system**

(Audit period 16.05.07-09 --- Reference Audit Memo no.14 dated 04.02.10)

During test-check of the following work related document, following irregularities were noticed

1. **Improper file maintenance** - All relevant records, viz.,
- (a) Receipt of request from the concerned authority for Civil Work ;
  - (b) Preparation of Work Estimates ;
  - (c) Administrative approval and expenditure sanction of competent authority.
  - (d) Comparative Statement, justification of rates.
  - (e) Approval of NIT
  - (f) Floating of Tenders ;
  - (g) Award of work ; and
  - (h) Final payment to contractor.

Work-wise files containing all the related documents from the start till the end of the work, i.e., from the indent-stage till the final payment of that work should be maintained in one single file - sequentially and chronologically - so as to facilitate the follow-up, scrutiny, investigation, etc. Each work should have a unique work-order number. But, unlike the file maintenance procedure in NDMC & MCD, all the records maintained by this Division of PWD have been scattered and kept separately in different files. Hence, audit has found it very difficult to check whether the chronological working of the Division was proper or not. Neither any noting is being kept nor are file pages serially numbers. Further many other vital records like Work Abstract Register, Contractor Ledger, Secured Advance Register, etc. are not being maintained. Further, it being a maintenance division, must be receiving many a type of dismantled items during repair or replacement. But no such record of dismantled items is being maintained/shown to audit nor have any sale-proceeds of such items ever been shown received and deposited into Government revenue account.

2. **NPR of indent records** - Original-requests from the Head-of-Institution/HOO of the client-departments requesting various maintenance/repair works were not found placed on records. In the absence of which it was not clear whether such expenditure on works was warranted or not.

TAN 2

**(TAN) PARA - 2 : Rush of expenditure**

(Audit period 16.05.07-09 --- Reference Audit Memo no.22 dated 05.02.10)

Scrutiny of the monthly expenditure statement for the month of March reveals that the Division had incurred major part of expenditure at the fag end of the year in contravention to Rule 56(3) of GFR 2005 which stipulates that "Rush of expenditure, particularly in the closing months of the financial year, shall be regarded as a breach of financial propriety and shall be avoided". The expenditure incurred during the month of March is detailed below:-

S. No	Year	Major-Head	Head-of-Account	Allotment	Expenditure	% of exp
1	2007-08	4202-Education	BB.4(1)(2)(2) - Building for Secondary Education (SCP)	16000000	11027384	68.92%
2	2007-08	4202-Education	BB.4(2)(2)(1) - Technical Education (Polytechnics) Building	7000000	1997193	28.53%
3	2007-08	4210-Medical	BB.5(1)(1)(1)(1) - Construction of building for hospitals	10500000	8452007	80.5%
4	2007-08	2059 Public Works	B.1(1)(4) - M & R (Work payments)	20000000	4969637	24.85%
5	2007-08	2059 Public Works	B.1(1)(1)(1)(5) Office Expenses	240000	68644	28.6%
6	2008-09	4202-Education	BB.4(1)(2)(2) - Building for Secondary Education (SCP)	24000000	8032395	33.47%
7	2008-09	4202-Education	BB.4(2)(2)(1) - Technical Education (Polytechnics) Building	12000000	6290638	52.42%

It is clearly evident from the above table that approximately 28% to 80% of expenditure has been incurred in the month of March alone. Rush of expenditure leaves high chances of oversight and negligence, which may lead to loss of revenue to State-exchequer. Hence, elucidate reasons for non-adherence to the stipulated provision of GFR.

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**(TAN) PARA – 3 : Permanent Imprest Sh.AK Dass AE-M-1231-  
Recoupment – Rs.5978/- (03/08)**

(Audit period 16.05.07-09 --- Reference Audit Memo no.13 dated 04.02.10)

1. Purchased briefcase for Rs.1109/ from M/s VZ Appliances. The item was entered in MB-32/p-56. Being a non consumable item, the same should be taken in M&E stock register and subsequently transfer to the divisional stock. But no entry in M&E register of the non consumable item was made. Reason for non entry in M&E register be explained to audit.
2. Paid Rs.2500/- on account of appointing one Sewerman during in month of Feb'08 to contractor M/s Abrar Hussain. But no details of work for whom the appointment was made was not given in the voucher. Neither prior approval of Executive Engineer was obtained. Further it was not clear whether the amount was booked under the work charge staff or not. Reason for the same be explained to audit.
3. During test check of permanent Advance recoupment vouchers it was observed that the claimant had not received the amount in the Hand Receipt submitted by the Assistant Engineer concerned as per details given under :-

S.No	Sub-Division No	Name of Officer	Amount	Year
1.	M-1233	A.C. Meena, JE	Rs.5989/-	02/09
2.	M-1232	Mukesh Kumar, AE	Rs.5983/-	03/08
3.	M-1232	Mukesh Kumar, AE	Rs.1500/-	03/09
4.	M-1233	A.C. Meena, JE	Rs.5989/-	03/09
5.	M-1233	A.C. Meena, JE	Rs.5996/-	03/09
6.	M-1232	A. Kumar, JE	Rs.5665/-	03/09
7.	M-1233	A.C. Meena, JE	Rs.5996/-	03/09
8	M-1232	Mukesh Kumar, AE	Rs.5986/-	03/09

Reasons for admitting unsigned Hand Receipts for payment needs to be explained.

**Audit note :** The reply submitted by the unit vide letter no.63(1)/GNCTD/Audit/CBMD/M123/2009-10/252 dated 04.02.10. Since corrective action is yet to be taken by the unit, compliance may be made and shown sent to Audit(HQ).

TAN-4

**(TAN) PARA – 4 : Cash Book (CPWA-1)**

(Audit period 16.05.07-09 --- Reference Audit Memo no.15 dated 04.02.10 Audit Memo No.15 (Addendum-1) dated 04.02.10)

During test-check of the cash book, following irregularities were noticed :-

1. **Alteration of cheque amount & cash-book entries after close of Monthly Account** – Scrutiny of the cash-book (pg-62) for the month of Mar'09 and its related records reveals the sequence-of-facts as under :-
  - (a) As per monthly account, a sum of Rs.984531/- was shown as paid to Delhi Building & Other Construction Workers Welfare Fund on account of payments deducted from various agencies and the same amount was shown on payment side in the cash-book in Mar'08.
  - (b) Subsequently, the amount was changed to Rs.772468/- in the cash-book and as per bank-scroll the same amount was debited.
  - (c) But the amount was not rectified in the monthly account, subsequently, through transfer-entries.

Hence reasons for alteration of cheque amount & cash-book entries after finalization of monthly accounts resulting in variation of Rs.212063/- (984531 - 772468 = 212063) may be elucidated to audit.

2. **All receipts were shown recorded in a single day** – As per Clause 17.8(1)(g) of the CPWD Works Manual 2007 (erstwhile Clause 17.19(f) of 2003) – “The money received by the Cashier/SDC on account of sale of tender documents should be entered in the Divisional or Sub-Divisional Cash-book daily as a lump sum”. Whereas, it was observed that all receipts from sale of tender forms were shown recorded on a single day; this implies that no receipt were realized on any subsequent days, which is unusual. Similar pattern of entries were found in the entire three volumes of the cash-books. Hence, it is construed that the recordings in the cash-book were improper and has not been recorded at the time as & when it occurred; instead it has been done at a later or convenient date/time.

- (91) 48
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3. **Change of charge not recorded** – As per para 5(h) under Section 3 of the CPWD Manual Vol-I – at the time of transfer of charge "The cash book or imprest account shall be closed on the date of transfer and a note showing the cash and imprest balance in hand and the number of unused cheques, if any, made over/received shall be recorded in it over the signature of both the relieved and relieving officers". Whereas no such recording have been done. The present DDO, Sh.JR Raghuvanshi, EE took charge from his predecessor Sh.Shree Ram, EE on 29.07.09. But no handing-over/taking-over charge of cash and cheques has been recorded in the cash-book and in the stock register of cheque at the time of change of charge, which is irregular. Elucidate reasons.
  4. **Incomplete receipt details** – In many of the receipts received, the details of voucher no./ Receipt no. not recorded at column no.2 of the Cash-book. For example CB Pg-156 dated 17.03.09, Pg-156 dated 21.09.09 ; and Pg-157 dated 23.03.09. Elucidate reasons.
  5. **Receipt not drawn against cash received** – In some cases it was noticed that cash-received without issuing any receipt from receipt book CPWA-3. For example – (a) CB Pg-156 dated 19.03.09 – cash of Rs.4271/- received on account of I-Tax and Education-Cess from M-1233 without drawing any receipt. ; and (b) CB Pg-156 dated 21.03.09 – cash of Rs.31/- received on account of I-Tax from Sh.Ramesh, Work-charged staff without drawing any receipt. Elucidate reasons.
  6. **Reconciliation** – Monthly reconciliation of closing-balance of Division Cash-book with (a) Bank Pass-book (SBI) ; and (b) PAO-22 (Put-through entries of Cheque Drawing DDO) not done.
  7. **Deposit challan forms (GAR-7)** :- Following irregularities were noticed :-
    - (d) Detail of cash deposited (source) not mentioned in challan as well as in cash book.
    - (e) Undated signatures affixed in almost all challans.
    - (f) Challans not serially numbered.
    - (g) Documents in the file are not page numbered.Elucidate reasons.
  8. **Non-maintenance of Stock Register of CPWA-3 (receipt books)** – Stock register of CPWA-3 is not being maintained, which is irregular. In the absence of such vital records, the authenticity of CPWA-3 receipt books used could not be verified. Elucidate reasons.
  9. **Other irregularities** are as under :-
    - (h) Denominations of currency in hand on closing of month not found recorded
    - (i) Currency details of cash-in-hand not recorded at the end of the month
    - (j) Surprise checks of cash-balances not found conducted by the competent authority
    - (k) **Numerous** cutting/overwriting were noticed proper attestation by the DDO
    - (l) **Neither** 'Division name' nor 'Month' has been recorded at the top of the pages

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3. **Change of charge not recorded** – As per para 5(h) under Section 3 of the CPWD Manual Vol-I – at the time of transfer of charge "The cash book or imprest account shall be closed on the date of transfer and a note showing the cash and imprest balance in hand and the number of unused cheques, if any, made over/received shall be recorded in it over the signature of both the relieved and relieving officers". Whereas no such recording have been done. The present DDO, Sh.JR Raghuvanshi, EE took charge from his predecessor Sh.Shree Ram, EE on 29.07.09. But no handing-over/taking-over charge of cash and cheques has been recorded in the cash-book and in the stock register of cheque at the time of change of charge, which is irregular. Elucidate reasons.
  4. **Incomplete receipt details** – In many of the receipts received, the details of voucher no./ Receipt no. not recorded at column no.2 of the Cash-book. For example CB Pg-156 dated 17.03.09, Pg-156 dated 21.09.09 ; and Pg-157 dated 23.03.09. Elucidate reasons.
  5. **Receipt not drawn against cash received** – In some cases it was noticed that cash-received without issuing any receipt from receipt book CPWA-3. For example – (a) CB Pg-156 dated 19.03.09 – cash of Rs.4271/- received on account of I-Tax and Education-Cess from M-1233 without drawing any receipt. ; and (b) CB Pg-156 dated 21.03.09 – cash of Rs.31/- received on account of I-Tax from Sh.Ramesh, Work-charged staff without drawing any receipt. Elucidate reasons.
  6. **Reconciliation** – Monthly reconciliation of closing-balance of Division Cash-book with (a) Bank Pass-book (SBI) ; and (b) PAO-22 (Put-through entries of Cheque Drawing DDO) not done.
  7. **Deposit challan forms (GAR-7)** :- Following irregularities were noticed :-
    - (d) Detail of cash deposited (source) not mentioned in challan as well as in cash book.
    - (e) Undated signatures affixed in almost all challans.
    - (f) Challans not serially numbered.
    - (g) Documents in the file are not page numbered.Elucidate reasons.
  8. **Non-maintenance of Stock Register of CPWA-3 (receipt books)** – Stock register of CPWA-3 is not being maintained, which is irregular. In the absence of such vital records, the authenticity of CPWA-3 receipt books used could not be verified. Elucidate reasons.
  9. **Other irregularities** are as under :-
    - (h) Denominations of currency in hand on closing of month not found recorded
    - (i) Currency details of cash-in-hand not recorded at the end of the month
    - (j) Surprise checks of cash-balances not found conducted by the competent authority
    - (k) Numerous cutting/overwriting were noticed proper attestation by the DDO
    - (l) Neither 'Division name' nor 'Month' has been recorded at the top of the pages

(20) (46) TANS

(14) 29/C

## (TAN) PARA - 5 : Irregularities in Postal Stamp Register

(Audit period 16.05.07-09 --- Reference Audit Memo no.09 dated 01.02.10)

1. **Incorrect format of the register** - As per para 90(1) of the MOP-2003 - "The despatcher will maintain an account of the postage stamps in the form given in Appendix 18" and the format specified in Appendix-18 is as under :-

Date	Value of stamps			Balance at close of the day (cols. 2+3-4)	Signature of	
	In hand the day	Received during	Used during the day		Despatcher	Section Officer
1	2	3	4	5	6	7

But as per the register column-7 is not being maintained by the unit, which is irregular.

2. **Non-verifications of daily entries** - As per para 90(2) of the MOP-2003 - "The Section Officer will check the entries made in the register every day and append his dated signature in token of his having done so. He will also conduct surprise test checks of envelopes ready for despatch by post". But no such surprise check has ever been conducted in the past nor is any such record being maintained.
3. **No month-end summary of stamps balances** - Month end-summary of "Stamps-in-hand" not recorded in the registers, which is irregular.
4. **Variation noticed** - During test-check of one month-Jun'07 following variations noticed :-
- (a) On 08.06.07, stamps worth Rs.150/- was purchased. Subsequently, from 08.06.07 to 16.06.07, stamps worth Rs.139/- were utilized (08.06.07-15 ; 13.06.07-87 ; and 16.06.07-37, i.e., Total=139). Whereas, the total consumption recorded was Rs.138/- . Hence, variation of Rs.1/- less shown (139-138=1).
- (b) Reference above, the balance of stamps-in-hand, as on 16.06.07 was Rs.11/- (150-139=11). Subsequent consumption from 16.06.07 to 29.06.07 is shown as Rs.40/- (19.06.07-25 ; 21.06.07-5 ; and 23.06.07-10, i.e., Total=40). Hence, consumption of Rs.29/- excess shown (40-11=29).
- Hence :-
- (i) Source from where extra stamp of Rs.29/- procured be intimated to audit.
- (ii) Reasons for the aforesaid variations may be elucidated to audit.
- (iii) In the wake of aforesaid variations other month's entries may also be cross-verified, under intimation to audit.
5. **Incorrect proof of stamp utilization** - At dispatch no.49 dated 19.06.07 an amount of Rs.25/- (20+5= 25) is recorded, as stamp utilized against two letters dispatched to Sukhdev Vihar (for Rs.20/-) and MSO Building, ITO (for Rs.5/-). Whereas the speed post receipt of Rs.25/- pasted on the page as testimony of the aforesaid dispatch shows that the letter was posted to Jail Road address and that too on date 20.06.07. Hence, there is no match in the account of utilization of stamp and its documentary support. Elucidate reasons.
6. It is alohas been noticed that the Dairy (Receipt) and Dispatch (Issue) of dak/communications is being maintained in one single register and letters are being registered simultaneously, which is in contravention to the guidelines of the Manual of Office Procedure 2003
7. Many undated signatures recorded in the register.
8. Unattested cutting and overwriting also noticed.
9. Page counting with its certificate not recorded in the register.
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(19) (45) TAN 6

**(TAN) PARA – 6 : Stock Register – I – (Stationary)**

(Audit period 16.05.07-09 — Reference Audit Memo no.04 dated 22.01.10)

Only one stock register (pertaining to stationary) was produced to audit. During test-check of the said stock-register, following irregularities were observed :-

1. **Improper format of Stock Register** – At the outset, the consumables stock register of office stationeries have not been maintained in the Form GFR-41 as prescribed under Rule 190(2)(ii) of GFR 2005 which is irregular. Needful may be done and shown to audit.
2. **Incorrect page numbering** – Two different page numbers given for one page ; one on top-side and other on the bottom-side, which is irregular. Elucidate reasons for the same. (Note – the reference of page numbers made in this memo is that which is recorded at the bottom of the page in the register).
3. **No opening balance** – The opening-balance/brought-forward entries at the beginning of the register neither recorded nor certified by competent authority.
4. **Variation in the CB and OB** – In the following cases discrepancies were noticed :-

s. No	Page no	Column no	Name of the Item	O/B	Issue	Actual Balance	Balance recorded	Variation
1	2	22	Stapler-pin	40	17	23	22	1
2	3	38	Stationary register	2	NIL	2	NIL	2
3	7	8	File covers	30+100	100	30	NIL	30
4	49	4	Main Cash-book	3+5	3+1	4	NIL	4

5. **Variation in the OB and pre-page CB** – In the following cases, the opening balance at the beginning of the page was shown as NIL ; whereas the balances were available on the pre-page :-

s. No	Pg no	Col no	Name of the Item	Pre-page CB
1	21	9	Theoretical	2
2	21	10	Extra-item	2
3	21	14	Test-check	2
4	21	15	Recovery	2
5	21	17	Phenol	2
6	21	18	Lenin balls	6
7	21	19	Harpic	2
8	21	21	Acid	2

s. No	Pg no	Col no	Name of the Item	Pre-page CB
9	21	22	Broom	2
10	24	3	MB	50
11	24	6	Stamp pad ink	4
12	24	9	Theoretical	10
13	24	14	Test-check	10
14	24	15	Recovery	10
15	24	17	Phenol	10
16	24	22	Broom	10

Elucidate reasons for the aforesaid variations.

6. **Physical verification of stock not done** – Contrary to Rule 192 of GFR 2005, the yearly physical verification of stock has not been undertaken and certificate thereafter has also not been recorded in the stock registers, ever in the past. Annual physical verification of all stores should be carried-out atleast once in every year and discrepancies, if any, shall be investigated and made good after following the set procedures. The same may now be done now and shown to audit.
7. Page counting certificate not recorded.
8. Item-wise index of the register not maintained.
9. Entries in the register have never attested by the HOO for genuineness and correctness.
10. Unattested closing-balances c/f and opening-balances b/f.
11. Mostly recipients signatures against the items issued from stores have not been obtained
12. Mandatory bills details of the purchase for stock not recorded especially bill amount.
13. Page-13 & 14 – Left blank without assigning any reasons.
14. Non-production of issue-register/indent-files.

Necessary rectifications of the aforesaid irregularities may be made and shown to audit.

(19) (44) TAN-7 (12) 21/C  
**(TAN) PARA - 7 : Pay Bill Register (GAR-17 & GAR-18)**

(Audit period 16.05.07-09 --- Reference Audit Memo no.05 dated 22.01.10)

During test-check of PBR, following irregularities were noticed :-

1. **Torn condition** - Pages in the register were in torn and mutilated condition. Being an important document these pages may be got stitched or binded in proper manner to avoid any loss.
  2. **Incomplete personal information** - The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also **not** found filled completely in any case. Apart from the name and designation, the other given columns like pay-scales, address, DOB, DOJ, DOS, details of loan/advances/ refunds, etc were not recorded, which is irregular.
  3. **No totals** - Vertical-totals of the columns **not** recorded in the PBRs, which is irregular.
  4. **No page counting certificate** - Page counting certificate **not** recorded, which is irregular.
  5. **Bill details not recorded** - Column no.30 detailing pay-bill no. and date were **not** found recorded, which is irregular.
  6. **Balance of advances not brought-forwarded** - Balance of advances were **not** shown brought-forwarded to the current year with its number of instalments, which is irregular.
  7. **Register unchecked** - Entries/remark in the PBR have **not** been checked and initialled by the competent authority for its correctness and genuineness of the entries and figures drafted and paid, which is irregular.
  8. **Cutting & Overwritings** - Numerous unattested cutting and overwriting noticed in PBR, which is irregular.
  9. **Past information not recorded** - Past information of the employees who are transferred-in to this unit were **not** found recorded in the PBR, from their LPCs (which are later-on required for purpose of income-tax, advances and over-payment recoveries, etc.), which is irregular.
  10. **GAR-18 not filled** - Also, GAR-18 (Abstract of the paybills) - which are supposed to be entered at the end of the PBR - were **not** found written in the PBR, which is irregular.
- Reasons for the aforesaid irregularities/non-compliance of the rules on the subject may be elucidated. Necessary compliance of the above irregularities may be made & shown to audit.

TAN 8  
**(TAN) PARA - 8 : Liveries**

(Audit period 16.05.07-09 --- Reference Audit Memo no.17 dated 05.02.10)

During test-check of the liveries, following irregularities were noticed :-

1. **Sh.Jaipal, Peon (Pg-2) ; Sh.Hari Shanker, Chowkidar (Pg-4) ; Sh.Ramesh Kumar, Chowkidar (Pg-5) ; and Mohan Singh, Peon (Pg-7)** - No details of winter/summer liveries due indicating block-year of issue, quantity-issued, date-of-issue, etc. have been recorded in the register. Neither signature of recipient obtained nor entry in stock-register made. Under the circumstances, the record maintained is not proper. Necessary compliance to shown to audit.
2. **Sh.Mohan Singh, Peon (Pg-13)** -Date of issue has been reflected as Oct 2010/2011 which is still to come. Neither the official has signed in the respective col in the register The same needs to be explained.
3. **Blank columns** - All the relevant columns of the register are not filled in most of the cases, which is irregular. Especially Column no.2 i.e. quantity issued has mostly not been reflected, which needs to be explained.
4. **Blank pages** - Page no.10, 11, 15, 16 and 17 left blank without assigning any reasons. Clarify.
5. **Irregular page counting** - (a) Page counting after page no.27 **not** done ; and (b) No page counting certificate recorded, which is irregular.
6. Other cases may be review at your end.

**(TAN) PARA - 9 : Service Book**

(Audit period 16.05.07-09 --- Reference Audit Memo no.19 dated 05.02.10)

(17)

TAN-9

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1. During test-check, it was noticed that following mandatory documents/entries were not in the service books. Some cases (though not exhaustive) are as illustrated below :-

Sl. No.	Name of the official, Designation	Declaration		Nomination		Copies		1 <sup>st</sup> pg		2 <sup>nd</sup> pg		This unit		Yr. base		Service verification not done after	Leave account not maintained after												
		Oath of allegiance	Home-town	Details of family	Self-particulars	GPF	DCRG/Gratuity	UTEGIS	Education qualification	SC/ST/OBC	GPF No. in SB 1 <sup>st</sup> pg	Photograph	DoB in words	Medical Certificate	Character & Antecedent			Service appoint order	Transfer-in	Date of-joining	Taken-on-strength	Annual Incrt signature	25 years service verifi						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	Sh. Ram Lal, Beldar	X									X	X																	01.01.08
2	Sh. Ram Babu, Beldar	X									X	X																	
3	Sh. Jagdish Prasad Meena, Beldar	X	X								X	X																	
4	Sh. Ram Kumar, Beldar	X	X	X			X	X			X	X													X	X			
5	Sh. Braham prakash, Plumber										X	X																	
6	Sh. Ramesh Chand, Beldar										X	X																	
7	Sh. Harpal Singh, Messon										X	X																	
8	Sh. Rajee Ram, Beldar										X	X															1.12.98 to 31.12.98		30.06.07
9	Smt. Krishna Devi, Beldar										X	X																	
10	Sh. Ram Gopal, Beldar	X									X	X																	01.07.07
11	Sh. Chander Singh, Beldar	X	X	X			X	X			X	X																	30.06.09
12	Sh. Jagan Nath, Beldar										X	X																	
13	Sh. Suraj Bhan, Messon										X	X																	
14	Sh. Gianender Singh, Beldar										X	X																	
15	Sh. Ramesh, Beldar										X	X																	
16	Sh. Sri CXhand, Beldar										X	X																	
17	Sh. Randhir Singh, Beldar										X	X																	
18	Sh. Karam Singh, Beldar	X	X	X			X	X			X	X																	
19	Sh. Vijay pal, Car-painter										X	X																	
20	Sh. Jagmat, Beldar										X	X																	01.01.05
21	Sh. Satish Kumar, Car-painter	X	X	X			X	X			X	X																	
22	Sh. Lalan shah, Beldar						X	X			X	X																	
23	Sh. Khazan-Singh, Beldar										X	X																	31.12.02
24	Sh. Sri Niwas, Beldar										X	X																	01.07.08
25	Sh. Madan lai, Beldar										X	X																	
26	Sh. Deep Kumar, Beldar	X	X	X			X	X			X	X																	31.12.06
27	Sh. Ram Singh, Messon										X	X																	01.01.01
28	Sh. Kirori Mal, Beldar										X	X																	01.01.07
29	Sh. Jagjeet Singh, Beldar										X	X																	01.01.07
30	Sh. Dharam Veer Singh, Beldar										X	X																	01.01.07
31	Sh. Satbir Singh, Beldar										X	X																	

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2. Some observations in general :-

S. No	Particulars
1	<b>Reattestation of particulars</b> - Particulars recorded on the 1 <sup>st</sup> page of the service-book are required to be reattested after every five years.
2	<b>Important order</b> - Important documents like promotion, ACP-upgradation, Pay-fixation, regularization, ante-dating, option-letters, promotion orders, etc. were not found pasted in many service books.
3	<b>Annual Service Verification</b> - As per GOIO(1) under Rule SR-202 as well as Rule 257(1) of GFR 2005 - Service Books maintained in the establishment should be verified every year by the HOO and a certificate to that effect shall be recorded in the Service Books. But it was noticed in most of the Service Books maintained by the unit that said service verifications were not conducted annually.
4	<b>Signature of the Government Servant</b> - Rule SR-202 states that "it shall be the duty of every HOO to initiate action to show the service book of the Government Servant under his administrative control every year and to obtain their signature therein in token of their having inspected the service book". Whereas, during the test-check some of the service books were not found in accordance with the aforesaid rule (at column no.8 of the service book). Hence necessary corrective measure may be taken immediately and compliance be shown to audit.
5	<b>Non-mentioning of w.e.f date</b> - In many cases it was noticed that the date of event (i.e., the w.e.f date) has not been explicitly mentioned alongwith the details of the occurrence of the event. Hence, necessary corrective action may be taken in this regard in future.
6	<b>Red ink entries</b> - It was also noticed that <b>red ink</b> has been used while making some entries in some of the service book (except suspension related entries), which is irregular.
7	<b>10% Service Book securitization by HOO</b> - As per GOIO(1) and GOIO(4) under Rule SR-199 - The HOO should scrutinize atleast 10% of these documents (Service Books and Leave Account) and initial the same in token of having done so - (where HOO had delegated powers to a subordinate Gazetted Officer under him to attest entries in Service Books). But no such action seems to have been taken in the unit.
8	<b>Duplicate copy of Service Books</b> - As per Rule 257(2) of GFR 2005 - The Service Book of a Government servant shall be maintained in duplicate. First copy shall be retained and maintained by the HOO and the second copy should be given to the Government servant for safe custody. Further, Rule 257(3) and Rule 257(4) entailing the aforesaid subject should also be followed. Kindly certify whether the said rule had been adhered to or not.

**(TAN) PARA - 10 : Cash Security / Fidelity Bond for Cashier and Store keepers** (Audit period 16.05.07-09 - Reference Audit Memo no.01 dated 21.01.10)

As per Rule 275 of GFR, 2005 - every Government servant, whether Gazetted or non-Gazetted, who is entrusted with the custody of cash or stores shall be required to furnish security.

Further, as per Rule 275(3) of GFR, 2005 - in cases where the said security is furnished in the form of cash, the security bond should be executed in FORM GFR-30 and, in case where the said security is furnished in the form of a fidelity bond, the security bond should in FORM GFR-31.

Whereas, it was ascertained from the office that Cash Security/Fidelity bond documents for the audit period have not been obtained/furnished by the Cashier as well as Store-keeper, which is irregular and in gross violation with the General Financial Rules.

Reasons for non-adherence to the aforesaid rules may be elucidated to audit and necessary corrective steps may be taken now and shown to audit.

**Audit note** : The reply submitted by the unit vide letter no.63(1)GNCTD/Audit/CBMD/M123/2009-10/240 dated 04.02.10 is not justified. Hence, corrective action needs to be taken by the unit and compliance will be shown to next audit.

TAN-10

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**(TAN) PARA - 11 : Log-book**

(Audit period 16.05.07-09 --- Reference Audit Memo no.20 dated 05.02.10)

During the test check of vehicle records, following irregularities were noticed :-

**1. Vehicle no. DAE-6466 :-**

- (a) Purpose of the journeys under taken was not found filled up during the whole audit period which is against the spirits of Staff Car Rules and may lead to misuse of Government vehicle. Reasons for non-indicating full details of journey i.e. place of journey and purpose of visit to be explained to audit
- (b) A monthly summary in respect of petrol consumption, average run per KM of vehicles, etc. is also required to be maintained at the end of each month, so that the smooth running of vehicle and economical point of view could be regularly monitored. But the same were also not found done, in absence of proper entries average per milometer running of the vehicle could not be ascertained. Reasons for not giving such certificate/summary may be elucidated to audit.
- (c) Numerous cutting and overwriting were noticed in all the Log Books. For example cutting and overwriting on 29.10.07, 30.11.07 and 01.12.07 were not attested by the officer-in-charge of log book. Under such conditions possibility of pilferage of petrol can not be ruled out.
- (d) It appears that log book was not filled on daily basis, which resulted in so many mistakes. For example reading of KM filled 30509 instead of 35509 and date filled 09/07 instead of 09/05. The same needs to be rectified and reason be explained to audit.
- (e) Fuel consumption average per litre of the vehicle was not shown in log book. Average per litre was calculated by audit party for the month 04/07, 05/07 and found that there is a great difference in both the month. This indicates that fuel drawn and petrol consumption per km was shown differently intentionally.

S.No	Month/Year	Vehicle run during the month (in KMs)	Patrol consumption	Average based on fuel consumption per month
1	04/07	1442	210	6.86
2	05/07	1479	200	7.39

Reasons for such drastic change in average run K.M needs to be explained to audit.

- (f) As on date, the vehicle is out of order since more than one year and has been declared beyond economical repairs. The vehicle is not parked in the office campus of M-123. It has been informed that the vehicle is parked in some sub-division ; exact whereabouts not intimated. Hence - (a) Elucidate reasons for non-availability of information ; (b) The exact whereabouts of the vehicle may be intimated to audit ; (c) The written orders of the competent authority for parking the vehicle in the aforesaid site ; and (d) How long will it take to dispose-off the vehicle through auction..
- 2. NPR of hiring of vehicle** - Currently vehicle is being hired from private agency. Relevant records confirming the observance of the codal formalities in awarding the contract of hiring of vehicle not made available to audit. Elucidate reasons for the same.

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TAN II

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**(TAN) PARA – 12 : Irregularities in the records of Sale of Tender Forms**

(Audit period 16.05.07-09 --- Reference Audit Memo no.07 dated 29.01.10)

During test-check of sequence-wise related records pertaining to sale of tender-forms for the selected month of 03/08 and 03/09, following irregularities were noticed in the maintenance of **Deposit challan forms (GAR-7) :-**

- (a) Undated signatures affixed in almost all challans.
- (b) Challans not serially numbered.
- (c) Documents in the file are not page numbered.

TAN - 12

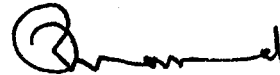
**(TAN) PARA – 13 : Contingency bills / vouchers**

(Audit period 16.05.07-09 --- Reference Audit Memo no.16 dated 04.02.10 and Audit Memo No.16 (Addendum) dated 05.02.10)

**Improper vouchers** – During test-check of the contingency bills / vouchers, following are some of the irregularities in general, which were noticed in the current procedure of maintenance/obtaining of the contingent bills :-

- (a) Many of the vouchers obtained from the vendors/dealers were not raised in the name of the HOO ; instead the word CASH was found written and in some cases even this was not found written.
- (b) Contingent Register not maintained.
- (c) Undated signatures of the WC staff payments like salary bills, etc.
- (d) At many cases, it was also noticed that bills of the vendors were not found to be proper format. It was either on plain-paper or on estimate or on letter-head or temporary-bills.
- (e) In some cases, details-of-dealer (shop-name/locality/bill-number/bill-date) not given on the vouchers ;
- (f) Many of the purchases were found to have been made from dealers who were not found registered in the Sales Tax Department. This practice amount to loss of government revenue.
- (g) Name and details of the person through whom the payments were disbursed not been given on many of the cash-vouchers.
- (h) PAID & CANCELLED certificate had not been recorded in some of the paid bills.
- (i) No certificate regarding the satisfaction of work completed by the contractors were recorded in the bills, which is irregular.
- (j) Details of dismantled and unserviceable materials which has been taken back in stock not made available to audit.
- (k) Conveyance bills – Contrary to instructions contained under SR-46 and SR-71 :-
- (l) Certificate regarding verification of the journeys from Movement Register by quoting the concerned page number of the Movement Register was not recorded.
- (m) Movement Register not shown to audit.
- (n) In some bills amount was claimed only by mentioning the date of journey and place of visit, which is irregular.
- (o) Other cases may be review at your end.

Reason for adoption of such irregular practice may be elucidated to audit. All bills may be reviewed and needful may be done for rectification of the aforesaid errors and shown to audit.



( RAMA NAND )  
Inspecting Audit Officer  
Audit Party no.1

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## TEST AUDIT NOTE

2009-14

TAN-13

## TAN No. 01 : Irregularities in the Service Books.

During the scrutiny of the Service Books provided to the audit in respect of following officers/officials some shortcomings have been noticed which are mentioned against each:

S.No.	Name and designation	Shortcomings.
01.	Ram Kumar, Beldar,	<ol style="list-style-type: none"><li>1. Signature of the Individual/Govt. Servant not obtained in the column No. 08 as prescribed in the Service Book.</li><li>2. There is an excess credit of 3 days for the broken month of June -1991(14.06.91 to 30.06.91)at the time of appointment .</li><li>3. Entries on the first page of the Service Book has not been renewed/re-attested after every five years as required in the footnote of the first page of the Service Book.</li></ol>
02.	Sh. Satbir Singh, Beldar	<ol style="list-style-type: none"><li>1. Signature of the individual/Govt. Servant not obtained in the column No. 08 as prescribed in the Service Book.</li><li>2. Leave account updated up to 31.12.13 only.</li><li>3. Entries on the first page of the Service Book has not been renewed/re-attested after every five years as required in the footnote of the first page of the Service Book</li><li>4. There is an excess credit of 2 days for the broken month of May-1993(05.05.93 to 31.05.93)at the time of appointment .</li></ol>
03.	Karan Singh, Beldar	<ol style="list-style-type: none"><li>1. Signature of the individual/Govt. Servant not obtained in the column No. 08 as prescribed in the Service Book.</li><li>2. Leave account updated up to 30.06.92 only.</li><li>3. Entries on the first page of the Service Book has</li></ol>

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		<p>not been renewed/re-attested after every five years as required in the footnote of the first page of the Service Book.</p> <p>4. Credit given w.e.f. 01.07.1994 instead of 01.06.1993 at the time of appointment.</p>
04.	Gyanender Singh, Beldar,	<p>1. Signature of the individual/Govt. Servant not obtained in the column No. 08 as prescribed in the Service Book.</p> <p>2. Leave account updated up to 31.12.09 .</p> <p>3. Entries on the first page of the Service Book has not been renewed/re-attested after every five years as required in the footnote of the first page of the Service Book.</p>
05.	Devender, Beldar	<p>1. Signature of the individual/Govt. Servant not obtained in the column No. 08 as prescribed in the Service Book.</p> <p>2. Leave account updated up to 31.12.11 only.</p> <p>3. Entries on the first page of the Service Book has not been renewed/re-attested after every five years as required in the footnote of the first page of the Service Book.</p>

The similar type of other cases may also be reviewed and necessary correction/entries/up-dation may be done and be shown to the next audit.

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**TAN No. 02: Irregularities in PBR:**

TAN-14

On the scrutiny of the Pay Bill Registers for the audit period 2009-10 to 2013-14 the following shortcomings have been observed by the audit:-

1. The entries made in the register have not been checked monthly by the authority to check the same.
2. No abstract has been prepared which is required to be prepared for every financial year.
3. The detail of advances drawn and recovery made from the staff members have not been entered in the PBR in the prescribed columns.

Necessary addition/updation may be made in the Pay Bill Register and compliance be shown to the next audit.

**TAN NO 03: Irregularities in Vouchers:**

TAN-15

On test check of the vouchers the following shortcomings have been observed:-

01. Sr. No. of the bill has not been mentioned in the specified column of the first page of the bill.
02. Contractor has not signed the bill under part -II and Part -III- in token of acceptance of the payments made to him.
03. Certificate no. 01 under part-II of the bills have not been filled up.
04. MB No. and page No. in which completion certificate has been recorded has not been mentioned in voucher No. 146 dated 31<sup>st</sup> march 2010.
05. Labour report attached with the voucher No. 146 of 03.2010 has not been signed by the AE concerned and the periods for which fortnight labour report pertains is also not mentioned.

These irregularities may be complied and shown to the next audit.

TAN-16

**TAN NO 04: Non verification of services of employees from PAO on completion of 18 years of services.**

**Audit memo No. 10:**

*In terms of Rule 32 of CCS(Pension) Rules verification of the services of the Government servant should be completed on completion of 18 years of services of the Government servant or 5 years before date of retirement and a certificate in the prescribed form issued to him.*

During the course of test check of the service books of the employees who have completed 18 years of services or in respect of employees who are due to retire within 5 years it has been observed that the Service of the following employees have not been got verified from the PAO concerned by the Circle office:-

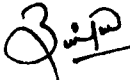
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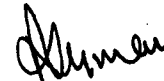
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S.No.	Name of the officers/officials	DOB	DOA	DOR
01	Sh. Ramesh, Beldar	02.06.1961	28.06.1989	30.06.2021
02.	Sh. Ramesh Kumar, Chowkidar	25.11.1956	13.06.1984	30.11.2016
03.	Sh. Ranglal Ram, Chowkidar	16.03.1957	25.05.1981	31.03.2017
04	Sh. Khazan Singh, Beldar	02.02.1956	01.05.1993	29.02.2016
05.	Sh. Kirorimal, Beldar	12.12.1954	08.12.1994	31.12.2014
06.	Sh. Karan Singh, Beldar	05.04.1959	13.05.1993	30.04.2019

Necessary action to get the services verified from PAO may be initiated at the earliest under intimation to the audit.

  
(ANIL WADHAWAN)  
DAO

  
(A.K. MISHRA)  
IAO PARTY NO.2

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**PART - II**  
**CURRENT REPORT**  
**(2014-15 TO 2016-17)**

Para 9

**PARA 1 : PWD Deposits.**

(Audit Memo No.9 dated 18.07.2017)

Previous Para of PWD deposit reproduced here. During the test check of the monthly account of March, 2017 and other related records of suspense deposit, it has been found that a heavy unclaimed/undeposited balance is still lying in the Head-8443-Part II/V as per details given below:

S.No.	Particulars	Opening Balance	Credits	Total	Debits	Closing
1.	Part II: Cash deposit by Contractor as Security	3769792	240743	4010535	27248	3983287
3.	Part V: Misc./Other Deposit	9489098	854507	10343605	2238744	8104861

The divisional officer should review all the cases under Part II every month when the security deposit becomes due over refund, so that it can be refunded without delay. They should periodically review the deposits (FORM PWD-67) required to be maintained in the division. The division, however, did not mention year-wise details of above deposits, in the absence of which the pendency of these outstanding deposits could not be ascertained.

Year-wise details of the deposits be ascertained and unclaimed deposits for more than 3 years credited to Govt. revenue as per provision (Para 21.7 of CPWD Works Manual II) under intimation to Audit

**Para No. 2 : Non-reconciliation of amount remitted into the bank and non-cancellation of time barred cheques.**

(Audit Memo No. 10 dated 19.7.2017)

Para 10

During the Internal audit on the accounts of PWD M-123 division and Test Check of Form-51 for the month of 3/2017 it has been revealed that in Part-I Cash remittances and Acknowledgment, there was difference of Rs.940/- as of 03/2017 between the amount remitted by the division and the amount acknowledged by the Bank. The difference of Rs.940/- may be reconciled under intimation to Audit.

Further, in Part-II of the Form51-Cheques issued and paid, Cheques amounting Rs.11179400/- remained outstanding as of 03/2017 of which cheques amounting Rs.452818/- pertained to the period between 1/2009 to 6/2016. As all the cheques amounting to Rs. 452818/- issued by the Division has become time barred as of date, these may be cancelled by the division and the amount of Rs.452818/- be taken as receipt in the Cash Book under intimation to Audit.

*[Handwritten signature]*



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**PARA No. 3 : Non refund/revalidation of FDRs/Bank Guarantees of Rs. 5040677/-  
(Audit Memo No. 11 dated 19.07.2017)**

Previous Para reproduced here. As per Para 21.2.2 of CPWD Manual, Performance Guarantee/Security Deposits in form of FDR/Bank Guarantee should be refunded to the contractor on completion of work or after final bill is paid, whichever is later.

During the test check of the records it has been revealed that FDRs/Bank Guarantees of Security Deposit/Performance Guarantee for Rs. 50,40,677/- are lying with the Division which is objectionable. **List of FDR/BG in respect of Security Deposit/Performance Guarantee is attached.** Necessary steps should be taken for settlement of these FDRs/Bank Guarantees as per CPWD Manual under intimation to Audit.

**PARA No. 4 : Non-Production of Records  
(Audit Memo No. R-9 dated 17.07.2017)**

Previous Para reproduced here. The following records were not made available to audit for scrutiny, despite repeated reminders and verbal request.

**NPR for 2007-09**

1. Master Register of files containing details of the files opened for use.
2. Expenditure Control Register
3. Bill Register
4. Contingent Register
5. Property Register
6. Register of Unserviceable Stores/Dead-Stock
7. Condemnation files/records.
8. OTA Register
9. TA Register alongwith Movement Register & Peon Book
10. Medical Charges reimbursement Register
11. History-sheets, POL Account, Petrol/diesel coupons of vehicle no. DAE6466
12. Register of deposit work & its details/related records
13. Security Deposit Register
14. Transfer entry book
15. Register for dismantled material account
16. Hindrance register
17. Inspection register of Sub-division
18. Progress of ongoing works
19. Details of pending final bills
20. Detail of machinery & equipment
21. Details of payment of arbitration awards/fees paid for arbitration cases

**NPR for 2014-2017**

22. Cash Settlement suspense account
23. Contractor Ledger
24. M.B. Review Register
25. Divisional Accountant's objection book
26. Recoveries Register

*This Para has been taken on file  
H.W. RAOUL  
DPO-23  
20/07/2017*

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PARA - 3

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List of FDR/BG

S. No.	FDR Register Page No.	FDR/BG No.	Amount	Date of issue	Valid upto
1	49	0059334	2300	06.11.2007	06.05.2008
2	205	961863	43058	12.07.2008	12.01.2009
3	262	0613984	19200	08.09.2008	08.09.2009
4	291	403169	19000	06.11.2008	06.12.2008
5.	330	SBD926988	9100	27.01.2009	27.06.2009
6	358	661040	15500	28.02.2009	28.07.2009
7	375	539699	14222	21.05.2009	21.05.2019
8	424	75144	106500	11.11.2009	11.05.2011
9	433	0509382	20000	16.11.2009	16.11.2014
10	552	662259	11958	02.07.2010	02.01.2011
11	553	662258	13941	02.07.2010	02.01.2011
12	554	662257	16150	02.07.2010	02.01.2011
13	569	006220	15000	03.08.2010	03.02.2011
14	572	0839768	26100	07.08.2010	07.11.2011
15	576	716643	29000	09.08.2010	09.02.2011
16	593	0510157	34200	18.08.2010	18.08.2013
17	606	0510172	75197	25.08.2010	25.08.2013
18	630	124023	1000	29.09.2010	29.09.2014
19	681	0509519	52000	01.10.2010	01.11.2011
20	726	180003	8300	05.05.2011	05.11.2011
21	747	740828	3000	24.05.2011	24.05.2015
22	752	3178428 154	36000	10.06.2011	11.07.2012
23	762	239825	25398	07.07.2011	07.01.2012

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24	808	31905958057	85000	26.08.2011	26.08.2016
25	808	31992309972	85000	18.10.2011	18.10.2012
26	832	31992311212	19500	18.10.2011	18.10.2016
27	832	32003111767	1000	24.10.2011	24.10.2016
28	838	013014	18800	11.05.2011	11.11.2011
29	840	074567	15000	16.11.2011	16.05.2013
30	852	527267	50000	13.12.2011	13.12.2012
31	870	322007796	33000	21.02.2012	21.08.2012
32	875	579884	22500	10.03.2012	10.09.2012
33	876	564263	12500	02.01.2012	08.07.2012
34	880	682325	10900	16.03.2012	16.07.2012
35	881	497180	2050	27.01.2012	27.07.2016
36	890	527726	29175	26.03.12	26.09.2012
37	893	003159	58000	16.04.2012	21.04.2013
38	910	682469	10800	23.05.2012	23.05.2012
39	913	682493	10300	04.06.2012	04.10.2012
40	919	0659570	50000	06.06.2012	31.08.2013
41	971	371391	17550	17.10.2012	17.10.2013
42	979	32613071424	14000	19.10.2012	19.10.2013
43	980	0187939	14100	19.10.2012	19.04.2013
44	1046	02911400006165	50000	13.10.2015	13.10.2016
45	1049	405963	4000	30.03.2013	30.09.2016
46	1049	405961	30000	30.03.2013	30.03.2014
47	1063	2824500	14700	14.05.2013	13.11.2013
48	1199	835589	9940	03.12.2013	03.06.2014

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49	1216	357810	12425	15.01.2014	15.01.2017
50	1284	283473	9500	20.02.2014	20.08.2014
51	1277	J-359296	13100	12.03.2014	12.03.2015
52	1327	1941500219173601	31000	20.08.2015	20.08.2016
53	1340	317638	23452	21.06.2014	21.06.2015
54	1366	34020409032	60000	6.08.2014	06.08.2015
55	1374	60341BG15150045	1203707	17.08.2015	15.05.2016
56	1381	1692159	72931	20.09.2014	20.03.2015
57	1389	64156161099	5000	14.10.2014	14.01.2016
58	1390	64156161623	7800	14.10.2014	14.10.2016
59	1396	303/1500	25000	20.08.2015	20.08.2016
60	1400	914040047004005	37000	30.10.2014	30.10.2015
61	1403	9140400485477	81000	10.11.2014	10.11.2015
62	1405	237940102215261	26439	11.11.2014	11.11.2015
63	1407	522448	5000	17.11.2014	17.05.2016
64	1408	23568717	10000	02.10.2014	02.04.2015
65	1408	235685717	2400	02.10.2014	02.04.2015
66	1410	5511500200954101	28750	12.04.2014	12.12.2016
67	1415	663945110019806	16500	17.03.2015	17.03.2015
68	1416	300712490954	36000	09.12.2014	09.03.2016
69	1451	34638423464	35100	27.01.2015	27.01.2016
70	1469	417100PU00026691	25000	03.02.2015	03.02.2016
71	1469	417100PU0026707	100000	03.02.2015	03.02.2016
72	1469	417100PU0026716	11665	03.02.2015	03.02.2016
73	1473	3519757578464	19000	02.09.2015	02.09.2016

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74	1474	50272889256	7725	24.03.2015	24.03.2016
75	1475	60273299200	7645	25.03.2015	25.03.2016
76	1477	628603030001343	37500	30.03.2015	30.03.2016
77	1477	303/1535	38100	11.09.2015	11.09.2016
78	1498	6039485110019506	16500	17.03.2015	17.03.2016
79	1498	603945110020179	50000	10.06.2015	10.06.2016
80	1499	50295488613	5736	22.08.2015	22.06.2016
81	1506	5511500201001201	7490	07.08.2015	03.02.2017
82	1506	5511500201001301	7490	07.08.2015	03.02.2017
83	1507	5511500201001401	5840	03.08.2015	03.02.2017
84	1507	551500201001501	5840	03.08.2015	03.02.2017
85	1510	6360162627	5917	29.07.2015	29.07.2016
86	1520	603945110020684	42000	14.09.2015	14.09.2016
87	1526	605745110009738	32200	28.10.2015	28.04.2016
88	1526	605745110009739	32200	28.10.2015	28.04.2016
89	1527	35257236784	54550	30.09.2015	30.12.2016
90	1532	031932	50000	19.08.2015	19.02.2016
91	1533	031990	50000	08.09.2015	08.09.2016
92	1539	57910303000242	63500	16.11.2015	16.11.2016
93	1540	60445110008434	89630	13.11.2015	13.11.2016
94	1541	64185853235	4500	16.11.2015	16.11.2016
95	1541	64185853291	4500	16.11.2015	16.11.2016
96	1548	64188604105	44000	05.01.2016	05.01.2017
97	1548	64188604218	44091	05.01.2016	05.01.2017

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98	1551	161000PU00081071	17000	31.12.2015	31.03.2017
99	1555	52103031042315	38000	24.02.2016	24.01.2016
100	1555	52103031042339	38000	24.02.2016	24.01.2016
101	1557	303-1594	255000	03.11.2015	03.11.2016
102	1558	303-1558	11000	28.09.2015	28.09.2016
103	1559	04193031127597	4500	21.01.2016	21.07.2016
104	1565	6411210146	8120	18.02.2017	18.02.2017
105	1566	6419162720	32100	23.02.2016	23.02.2017
106	1567	606245110002776	16500	19.02.2016	19.02.2017
107	1568	64191627485	33000	23.02.2016	23.02.2017
108	1577	9033405007/212	16000	18.03.2011	16.09.2016
109	1580	3701439	39369	11.03.2016	07.09.2016
110	1580	3701440	39369	11.03.2016	07.09.2016
111	1583	10210310124246	18000	10.03.2016	10.03.2017
112	1584	909405008525219	13000	10.03.2016	10.03.2017
113	1587	91222169365	35000	12.03.2016	12.09.2016
114	1588	10210310124383	43000	15.03.2016	15.03.2017
115	1589	1109122269370	41000	17.03.2016	17.09.2016
116	1593	60110331100934	30000	05.04.2016	05.10.2016
117	1595	64193861916	73000	30.03.2016	30.03.2017
118	1596	060655744	61000	07.04.2016	07.10.2016
119	1598	3703164	5000	05.03.2017	05.03.2017
120	1604	50335299687	48528	24.05.2016	10.03.2017
121	1605	27600300024033	34000	27.03.2016	27.11.2016
122	1607	64198483483	18000	15.06.2016	15.12.2016

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123	1608	64198483529	36000	15.06.2016	15.06.2017
124	1610	3701488	42554	23.12.2016	23.10.2016
125	1611	063600PU00023333	15500	16.06.2016	16.12.2016
126	1611	063600PU00023342	15500	16.06.2016	16.12.2016
127	1634	64204069443	57520	06.09.2016	06.03.2017
128	1635	916040050776342	37455	01.09.2016	26.01.2017

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**PARA No. 05 :-Irregular utilization of contingency amounting to Rs. 4,56,431/- as per CPWD manual of 2014.**

The guidelines as prescribed in para 4.1.5 of CPWD manual of 2014 regarding provisions of contingency and its utilization is as follows:-

1. *In addition to the provision for all expenditure which can be foreseen for a work, a provision of contingency shall be kept as follows:*
  - (a) *Estimated cost up to Rs.1 Crore.....5%*
  - (b) *Estimated cost more than Rs.1 Crore.....3% subject to minimum of Rs. 5 Lakhs.*
2. *This provision is also intended to cover the cost of work-charged establishment for which no provision should be made separately except in the case of annual maintenance estimate where provision is made for such establishment under a sub-head of the estimate.*
3. *The amount provided for contingency shall be utilized as per the powers delegated to the various officers of cpwd as given below:-*
  - (i) *Executive Engineer and Superintending Engineer/Project Manager/Directorate of Horticulture shall have full power to utilize contingencies for the works where sanctioned cost is within their powers to accord TS.*
  - (ii) *E.E. shall have powers to utilize the contingencies upto the max of Rs.5Lacs for works where sanctioned cost is within power of S.E. and C.E./DDG(H) to accord TS.*
  - (iii) *S.E./ Dte. Of Horticulture shall have powers to utilize contingency upto the max. of Rs.15 lakhs for the works following within the competency of Chief Eng/DDG(H).*
  - (iv) *However, it is to be ensured that the authority under which the competency of the work falls should be kept informed about utilization of contingencies for every utilization by indicating utilized and balance amount available.*

During the test check of works/contingency expenditure for the year 2008-2017, it has been observed that the miscellaneous / contingency expenditure amounting to Rs. 4,56,431/- has not been incurred/booked as per the provisions contained in Para 4.1.5 of CPWD Manual. Detail of irregular utilization of contingency is attached at Annx.1

Necessary steps may please be taken to regularized the miscellaneous/contingency expenditure amounting to Rs. 4,56,431/- from the Finance Department under the intimation to the Audit.

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**Detail of Irregular utilization of contingency as per CPWD manual of 2014.**

PWD M-123


S.No.	Cash Vouche r No.	Date	Particulars	Amount (in Rs.)
2014-15				
1.	18	01.04.14	MCB Testing Lab.	33708/-
2.	49	24.04.14	Alpha Testing House	58203/-
3.	119	30.06.14	Purchase of stationery items	45308/-
4.	58	13.06.14	Purchase of stationery items	14871/-
5.	19	06.08.14	Sign. Board	99180/-
6.	88	19.12.14	Purchase of cooler	16875/-
2015-16				
1.	56	19.08.15	Testing	17978/-
2.	133	24.08.15	Drill Machine Bosch Hammer	18510/-
3.	16	08.10.15	Hiring of Vehicle	15000/-
4.	49	27.11.15	Stationery	14988/-
5.	12	08.01.16	Engaging comp. operator	11500/-
6.	156	30.03.16	Printer	9500/-
7.	157	30.03.16	Desktop Computer	19900/-
8.	248	31.03.16	D Link Wireless Routes to facilitate	12000/-
2016-17				
1.	37	19.05.16	Laser Jet Printer	10935/-
2.	38	19.05.16	Photocopy Paper	14364/-
3.	39	19.05.16	Misc. Items for office use	14893/-
4.	62	26.09.16	Office Misc.	6405/-
5.	15	05.11.16	HDD 500GB	4550/-

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6.	45	22.11.16	Stationery Items	14786/-
7.	37	10.02.17	Repair of windows, maintenance of software & installing other software	3000/-
8.	70	14.02.17	Stationery and office misc. items	14763/-
<b>TOTAL</b>				4,56,431/-

  
**(ANIL SAINGER)**  
IAO  
Audit Party No.XXXVIII

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**TEST AUDIT NOTES**

**TAN 1: Verification of Qualifying Service.**  
**(Audit Memo No.03 Dated 14-07-17)**

As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. On scrutiny of Service Books, it has been observed that no service book has been sent to concerned PAO to obtain this certificate.

Hos is advised to forward the service books of all staff members who have completed 18 year's of qualifying service or 5 years before retirement to the concerned PAO so as to obtain certificate of verification of qualifying service.

**TAN 2 : Cash Security deposit / Fidelity Bond of Cashier**  
**(Audit Memo No. 06 dated 17.07.2017)**

As per Rule 275 of GFR, every Government Servant who actually handles cash shall required to furnish security/Fidelity Bond for such amount and in such form as Central government, or an administrator may prescribe and to execute a security/Fidelity bond. As per rule 275(3) of GFR – in cases where the said security is furnished in the form of cash, the security bond should be executed in Form GFR-30, and, in case where the said security is furnished in the form of fidelity bond, the security bond should be in form GFR-31.

But during the course of audit it was found that the cashier of the Department who was entrusted with the custody of cash has not furnished the security bond as required under GFR.

Necessary steps may please be taken to execute the security bond by the cashier immediately to safeguard the govt. money under intimation to the audit.

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**PART-II**

**CURRENT AUDIT REPORT (2017-2019)**

**Para No. 1:- Unrealistic Estimates. (Ref. Audit Memo No.10 dated 18.07.2019)**

Section 4.2.1(2) stipulates that detailed estimates should be complete and as comprehensive as possible, and should be supported by detailed architectural drawings, preliminary lay out drawings of the various services, detailed drawings and or specifications for the various components of work involved etc.

Test check of the records revealed that in the following works there were no inconsistency between the tendered amount and actual payment made:-

S.No	Agreement No	Name of Work	Agency	Tender Amount (Rs.)	Actual payment made (Rs.)	Difference between tendered cost and actual payment made (Rs.)
1	2	3	4	5	6	7
1	10/EE/PWD/M-123/2017-18	EOR to SVBP Hospital at Patel Nagar, New Delhi. SH: Providing and fixing fire check door and fittings.	M/s Shanti Construction Company	1584542	1972869	388327
2	11/EE/PWD/M-123/2017-18	EOR to DDU Hospital Residential Complex at Hari Nagar, New Delhi. SH: Strengthening external repair and finishing of balanced work for B- Block SubWork: Balance Work.	M/s Himalaya Construction Company	3215110	3915060	699950
3	14/EE/PWD/M-123/2017-18	EOR to ASBGH at Moti Nagar, New Delhi. SH: Providing fire retardant doors and fire retardant panelling in check doors.	M/s Shanti Construction Company	1437890	1792919	355029
4	15/EE/PWD/M-123/2017-18	EOR to DGD Chirag Delhi. SH: Modification of existing "Chopal/Barat Ghar" to Delhi Govt. Dispensary.	M.I. Builders	2812153	3379786	567633
5	16/EE/PWD/M-123/2017-18	EOR to Janakpuri Super Speciality Hospital, Janakpuri, New Delhi. SH: Rectifying seepage in basement.	M/s Chittoria Construction Company	1470925	1838339	367414
6	17/EE/PWD/M-123/2017-18	EOR to Janak Puri Super Specialiy Hospital C-2B, Janak Puri, New Delhi dg. 2017-18. SH: P/Fixing Fire Check Door at AHU Corridor.	M/s Chittoria Construction Company	6201649	8793551	2591902

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7	20/EE/PWD/M-123/2017-18	EOR to 650 bedded Deen Dayal Upadhyay Govt. Hospital at Hari Nagar, New Delhi. SH: Providing & fixing Fire Check Door and fittings.	M/s Shanti Construction Company	1128692	1408332	279640
8	24/EE/PWD/M-123/2017-18	EOR to SVBP Hospital at Patel Nagar, New Delhi. SH: Repair & Renovation of toilets in wards.	M/s BLG Innovations	922038	1152542	230504
9	28/EE/PWD/M-123/2017-18	EOR work to RTRM Hospital at Jaffarpur Kalan, New Delhi. SH: Re-Carpeting of road and lay drainage line at RTRM Hospital Jaffarpur Kalan, New Delhi.	M/s Mahavir Prasad Gupta & Sons	6960061	8081440	1121379
10	29/EE/PWD/M-123/2017-18	A/R & M/O Janak Puri Super Speciality Hospital, C-2B, Janak Puri, New Delhi dg. 2017-18. SH: White washing, distempering, and painting of Hospital.	Sh. Kulbir Singh	3018633	3558663	540030
11	32/EE/PWD/M-123/2017-18	EOR to RTRM Hospital at Jaffarpur Kalan, New Delhi. SH: Up-gradation/Repair of Shopping Complex to convert into Gynae OPD.	Sh. Rajeshwar Kumar	2228406	2754423	526017
12	62/EE/PWD/M-123/2017-18	EOR to SVBP Hospital, Patel Nagar, New Delhi (SH: Supply and providing Airport Chair and Curtains)	Sh. Sunil Kr. Madhukar	980500	1212259	231759
13	71/EE/PWD/M-123/2017-18	A/R & M/O Hospital & Dispensary under HSW PWD Delhi during 2018-19 (SH: Mechanized cleaning & underground & overhead RCC/PVC Water storage tank of Hospital Building DDU Hospital, SVBPH Patel Nagar, Janakpuri Super Spl. Hospital, Guru Govind Singh Govt. Hospital)	M/s Royal Construction	4488374	5597959	1109585
<b>Total</b>				<b>36448973</b>	<b>45458142</b>	<b>9009169</b>

From the above it indicates that the estimates were prepared in casual manner and proper site conditions were overlooked. It is also evident that the amount put to tender and amount actually paid in above 13 works executed during the year 2017-18 their amount of works were escalated aggregating to Rs.90.09 lacs.

Planning Branch of this Division is directed to prepare the estimates with reasoning and not overlook the site conditions. In future estimates will be prepared in such a way that the amounts of the works not escalated in any manner.

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**Para No. 2:- Delay in completion of work.  
(Ref. Audit Memo No.11 dated 19.07.2019)**

Section 29.1 of CPWD Works Manual stipulates that the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor and work should be proceeded with all due diligence on part of the contractor throughout the stipulated period of the contract. Further Section 29.4(2) the extension, in order to be binding, will have to be by the 'agreement' of the parties, express or implied. Test check of records revealed that the following works were not completed till date although their stipulated period of completion is over:-

Sl. No.	Agreement No.	Name of Work	Agency Name	Tendered Amount	Date of Start	Date of Completion	Delay (Approx.) Till date (19/07/19)
<b>2017-18</b>							
1	01/EE/PWD/M-123/2017-18	A/R & M/O Non residential Building, RTRM Hospital New Delhi dg. 2016-17. SH: Supply of material for day to day maintenance.	Sh. Madan Gopal	394765	06.04.2017	21.04.2017	2 yrs. 3 months
2	06/EE/PWD/M-123/2017-18	A/R & M/O Hospitals & Dispensaries under HSW (PWD), New Delhi dg. 2016-17. SH: Hiring of Super Sucker Machine for day to day Maintenance for all Hospitals/Dispensaries under PWD Divn. Health (SW).	Sh. Ram Charan Bansal	920000	04.05.2017	03.05.2018	1 yrs. 2 months
3	68/EE/PWD/M-123/2017-18	EOR to RTRM Hospital at Jaffarpur Kalan, New Delhi (SH: Upgrading of Ward-I,II,III & IV)	Sh. Devender Kumar	4797529	08.03.2018	07.07.2018	1 yrs. 13 days
4	72/EE/PWD/M-123/2017-18	Poviding & fixing of false ceiling & VRF System in New College Buidling & OPD * IPD of Hospital at NHMC and Hospital B Block at Defence Colony, New Delhi	M/s S.K. Industries	3555525	24.03.2018	22.05.2018	1 yrs. 2 months

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2018-19							
5	13/EE/PWD/ M-123/2018- 19	EOR to Shree Dada Dev Matri Avum Shishu Chikitsalya, Dabri, New Delhi SH: Albedo painting on Terrace of Hospital & quarters. (Tender ID: 2018 PWD 149974 1)	M/s Chittoria const.co.	283455	08.06.2018	07.07.2018	1 yrs. 13 days
6	17/EE/PWD/ M-123/2018- 19	A/R & M/o Janakpuri Superspeciality Hospital C-2B Janakpuri, New Delhi dg. 2018-19 SH: Comprehensive maintenance of Janakpuri Superspeciality Hospital (JSSH C-2B) New Delhi. (Tender ID: 2018 PWD 150728 1)	Sh Nurul Hak	2506596	22.06.2018	20.09.2018	10 months
7	27/EE/PWD/ M-123/2018- 19	A/R & M/O to Hospital and Dispensary building under Health Maintenance South West Division during 2018-19. (SH: Conducting Accessibility Audit of Delhi Govt Dispensary and Hospital maintained by HSW, PWD to comply the requirement of accessibility for differently abled person. (Tender ID: 2018 PWD 157236 1)	M/s Shruti Constructi on	896100	19.09.2018	18.10.2018	9 months
8	29/EE/PWD/ M-123/2018- 19	EOR to Deen Dayal Upadhy Hospital, Hari Nagar, New Delhi SH: Renovation of main Kitchen, water proofing of Boiler Room, Replacement of Rolling shutters near Trauma centre and chest clinic and misc. repair works in ESS and other building. (Tender ID: 2018 PWD 157689 1)	Sh. Ashwani Sharma	6229624	04.10.2018	03.02.2019	5 months
9	30/EE/PWD/ M-123/2018- 19	EOR to 100 bedded Guru Gobind Singh Govt. Hospital, Raghubir Nagar, New Delhi SH: Recarpeting of Roads in GGSG Hospital & Residential Complex. (Tender ID: 2018 PWD 157690 1)	M/s Rajkumar Sachdeva	6074904	04.10.2018	03.12.2018	8 months

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10	31/EE/PWD/ M-123/2018- 19	EOR to Deen Dayal Upadhya Hospital, Hari Nagar, New Delhi SH: Recarpetting of Roads with in Hospital Campus. (Tender ID: 2018 PWD 157687 1)	M/s Sirohi Constructi on Co.	3410768	04.10.2018	03.01.2019	6 months
11	32/EE/PWD/ M-123/2018- 19	A/R & M/O 100 Bedded Guru Gobind Singh Govt. Hospital at Raghbir Nagar, New Delhi dg. 2018-19 SH: General repair & finishing works of quarters during change of tenancy. (Tender ID: 2018 PWD 157692 1)	Sh. Waqarudin	532152	03.10.2018	02.04.2019	3 months
12	33/EE/PWD/ M-123/2018- 19	EOR to Guru Govind Singh Govt. Hospital Raghbir Nagar, New Delhi SH: Raising of boundary wall of Hospital & provision of new concertina coil fencing. (Tender ID: 2018 PWD 157691 1)	M/s WORKCE E	2875810	04.10.2018	03.12.2018	7 months
13	34/EE/PWD/ M-123/2018- 19	EOR RTRM Hospital, Jaffarpur Kalan, New Delhi. SH: Acoustic Treatment of Audiometric Room on urgent basis. (Tender ID: 2018 PWD 159538 1)	Sh. Ikramuddin	398160	30.10.2018	28.11.2018	8 months
14	35/EE/PWD/ M-123/2018- 19	A/R & M/O Deen Dayal Upadhya Hospital, Hari Nagar, New Delhi dg. 2018-19 SH: Upgradation of toilet shafts of Dr. Hostel, Nurse Hostel, Old Building and other Buildings in DDU Hospital premises.. (Tender ID: 2018 PWD 158567 1)	M/s Sushil Engineerin g Works	2911093	30.10.2018	28.01.2019	6 months
15	36/EE/PWD/ M-123/2018- 19	EOR to Janak Puri Super Speciality Hospital, C-2B, Janakpuri, New Delhi. SH: Rectifying seepage through passage road over electric panel. (Tender ID: 2018 PWD 158568 1)	Sh. Nurul Hak	855085	30.10.2018	27.01.2019	6 months

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16	40/EE/PWD/ M-123/2018- 19	A/R & M/O 100 bedded Guru Gobind Singh, Govt. Hospital at Raghbir Nagar, New Delhi dg. 2018-19 SH: Misc. Civil Works in Hospital building. (Tender ID: 2018 PWD 159518 1)	Sh. Ansar Ahmed	2507893	06.11.2018	04.05.2019	2 months
17	41/EE/PWD/ M-123/2018- 19	A/R & M/O RTRM Hospital Jaffarpur Kalan, New Delhi dg.2018- 19.SH: Internal finishing and Miscellaneous civil works). (Tender ID: 2018 PWD 159519 1)	M/s PRS Yash & Co.	2981167	06.11.2018	04.05.2019	2 months
18	57/EE/PWD/ M-123/2018- 19	Erection of temporary shed and other Misc. Work in the Division office, HSW M-123, Sector -3, Dwarka, New Delhi.	Sh. Surender Singh Chahal,	538316	02.03.2019	16.04.2019	3 months
19	58/EE/PWD/ M-123/2018- 19	A/R & M/O 650 Bedded Deen Dayal Upadhyay Hospital Resdl. Complex at Hari Nagar, New Delhi dg. 2018-19 SH: Internal repair and maintenance work on change of tenancy.	M/s W. Constructi on Co.,	2932043	21.02.2019	21.05.2019	2 months
20	59/EE/PWD/ M-123/2018- 19	EOR to Nehru Homeopathic Medical College, Defence Colony, New Delhi (i) SH: Rehabilitation of distress open staircase at Admn. Block. (ii)SH: Conversion of Existing class room into PG's Accommodation.	M/s Royal Constructi on Co.,	1990062	02.03.2019	30.05.2019	2 months
21	60/EE/PWD/ M-123/2018- 19	EOR to Dr. B.R. Sur Homeopathic College, Hospital & Research Centre, Nanakpura, Motibagh, New Delhi dg. 2018-2019 SH: C/o of Bio Medical waste room, Guard Room, renovation of Principal and conference room i/c repair of chhajjas & Misc. repairs.	Jh vulkj vgen]	2261536	21.02.2019	20.05.2019	2 months
22	61/EE/PWD/ M-123/2018- 19	EOR to 650 bedded of DDU Hospital at Hari Nagar, New Delhi SH: Renovation of administration block at ground floor & first floor.	Sh. Sunil Kumar Madhukar,	1994614	02.03.2019	30.04.2019	2 months

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23	62/EE/PWD/ M-123/2018- 19	EOR to 100 Bedded Guru Gobind Singh Govt. Hospital at Raghbir Nagar, New Delhi. SH: Upgradation of Labour Room and Post Operative Ward.	Bansi Lal,	3348567	02.03.2019	30.05.2019	2 months
24	64/EE/PWD/ M-123/2018- 19	A/R & M/O Janakpuri Super Speciality Hospital Society C2B, Janakpuri, New Delhi dg. 2018-19 SH: Repairing Sanitary pipes in shaft and suspended LA pipes at basement & fixing of MS Ladder and platform in Toilet shaft and Misc. Civil work etc.	Shree Pal Singh,	2051677	26.03.2019	24.05.2019	2 months
25	65/EE/PWD/ M-123/2018- 19	EOR to Janakpuri Super Speciality Hospital C-2B Janakpuri, New Delhi. SH: Development of O.T. Area.	Sh. Vinay Shanker	3738223	02.03.2019	15.05.2019	2 months
			<b>Total</b>	<b>60985664</b>			

From the above it is evident that the 25 works having tendered cost of Rs. 6,09,85,664/- were not completed till date.

Executive Engineer being HOO is directed to complete the work at the earliest under intimation to Audit.

**Para No. 3:- Non levy of compensation in delayed work Rs. 4,145,777 /-.**  
(Ref. Audit Memo No.13 dated 19.07.2019)

As per Clause 2 of the General conditions of contract, if contractor fails to maintain the required progress of work, the department should levy a penalty @1.5% per month on delay to be computed on per day basis subject to 10% of the tendered value of the work.

Section 29.7 of CPWD works Manual stipulates that whenever any hindrance whether on part of department or on part of contractor comes to the notice of the Assistant Engineer, he should at once make a note of such hindrance in the register kept at site and immediately make a report to the Executive Engineer within a week. Further, Executive Engineer shall review the Hindrance Register at least once in a month. Each hindrance should be entered in the Hindrance Register which should be authenticated by the Executive Engineer and contractor. It is also mentioned in the manual that review of hindrance register shall be compulsory in division office by EE and AAO at the time of payment of each Running Account Bill and final bill and certificate shall be recorded that all up to date hindrances on part of department and contractor have been recorded in the hindrance register.

Test check of the record revealed that the following works were already delayed but not completed till date. In these cases no penalty under clause 2 were levied:-

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S.No.	Agreement No.	Name of Work	Name of Contractor	DOS	DOC	Tender Cost (Rs.)	Amount of compensation not levied (@1.5% per month subject to 10% of TA) (Rs.)
1	01/EE/PWD/M-123/2017-18	A/R & M/O Non residential Building, RTRM Hospital New Delhi dg. 2016-17. SH: Supply of material for day to day maintenance.	Sh. Madan Gopal	06.04.2017	21.04.2017	394765	39,477
2	06/EE/PWD/M-123/2017-18	A/R & M/O Hospitals & Dispensaries under HSW (PWD), New Delhi dg. 2016-17. SH: Hiring of Super Sucker Machine for day to day Maintenance for all Hospitals/Dispensaries under PWD Divn. Health (SW).	Sh. Ram Charan Bansal	04.05.2017	03.05.2018	920000	92,000
3	68/EE/PWD/M-123/2017-18	EOR to RTRM Hospital at Jaffarpur Kalan, New Delhi (SH: Upgrading of Ward-1,II,III & IV)	Sh. Devender Kumar	08.03.2018	07.07.2018	4797529	479,753
4	72/EE/PWD/M-123/2017-18	Providing & fixing of false ceiling & VRF System in New College Building & OPD * IPD of Hospital at NHMC and Hospital B Block at Defence Colony, New Delhi	M/s S.K. Industries	24.03.2018	22.05.2018	3555525	355,553
5	13/EE/PWD/M-123/2018-19	EOR to Shree Dada Dev Matri Avum Shishu Chikitsalya, Dabri, New Delhi SH: Albedo painting on Terrace of Hospital & quarters. (Tender ID: 2018_PWD_149974_1)	M/s Chittoria const.co.	08.06.2018	07.07.2018	283455	28,346
6	17/EE/PWD/M-123/2018-19	A/R & M/o Janakpuri Superspeciality Hospital C-2B Janakpuri, New Delhi dg. 2018-19 SH: Comprehensive maintenance of Janakpuri Superspeciality Hospital (JSSH C-2B) New Delhi. (Tender ID: 2018_PWD_150728_1)	Sh Nurul Hak	22.06.2018	20.09.2018	2506596	250,660
7	27/EE/PWD/M-123/2018-19	A/R & M/O to Hospital and Dispensary building under Health Maintenance South West Division during 2018-19. (SH: Conducting Accessibility Audit of Delhi Govt Dispensary and Hospital maintained by HSW, PWD to comply the requirement of accessibility for differently abled person. (Tender ID: 2018_PWD_157236_1)	M/s Shruti Construction	19.09.2018	18.10.2018	896100	89,610

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8	29/EE/PWD/M-123/2018-19	EOR to Deen Dayal Upadhya Hospital, Hari Nagar, New Delhi SH: Renovation of main Kitchen, water proofing of Boiler Room, Replacement of Rolling shutters near Trauma centre and chest clinic and misc. repair works in ESS and other building. (Tender ID: 2018_PWD_157689_1)	Sh. Ashwani Sharma	04.10.2018	03.02.2019	6229624	467,222
9	30/EE/PWD/M-123/2018-19	EOR to 100 bedded Guru Gobind Singh Govt. Hospital, Raghbir Nagar, New Delhi SH: Recarpeting of Roads in GGSG Hospital & Residential Complex. (Tender ID: 2018_PWD_157690_1)	M/s Rajkumar Sachdeva	04.10.2018	03.12.2018	6074904	607,490
10	31/EE/PWD/M-123/2018-19	EOR to Deen Dayal Upadhya Hospital, Hari Nagar, New Delhi SH: Recarpeting of Roads with in Hospital Campus. (Tender ID: 2018_PWD_157687_1)	M/s Sirohi Construction Co.	04.10.2018	03.01.2019	3410768	306,969
11	32/EE/PWD/M-123/2018-19	A/R & M/O 100 Bedded Guru Gobind Singh Govt. Hospital at Raghbir Nagar, New Delhi dg. 2018-19 SH: General repair & finishing works of quarters during change of tenancy. (Tender ID: 2018_PWD_157692_1)	Sh. Waqarudin	03.10.2018	02.04.2019	532152	23,947
12	33/EE/PWD/M-123/2018-19	EOR to Guru Govind Singh Govt. Hospital Raghbir Nagar, New Delhi SH: Raising of boundary wall of Hospital & provision of new concertina coil fencing. (Tender ID: 2018_PWD_157691_1)	M/s WORKCEE	04.10.2018	03.12.2018	2875810	287,581
13	34/EE/PWD/M-123/2018-19	EOR RTRM Hospital, Jaffarpur Kalan, New Delhi. SH: Acoustic Treatment of Audiometric Room on urgent basis. (Tender ID: 2018_PWD_159538_1)	Sh. Ikramuddin	30.10.2018	28.11.2018	398160	39,816
14	35/EE/PWD/M-123/2018-19	A/R & M/O Deen Dayal Upadhya Hospital, Hari Nagar, New Delhi dg. 2018-19 SH: Upgradation of toilet shafts of Dr. Hostel, Nurse Hostel, Old Building and other Buildings in DDU Hospital premises.. (Tender ID: 2018_PWD_158567_1)	M/s Sushil Engineering Works	30.10.2018	28.01.2019	2911093	261,998
15	36/EE/PWD/M-123/2018-19	EOR to Janak Puri Super Speciality Hospital, C-2B, Janakpuri, New Delhi. SH: Rectifying seepage through passage road over electric panel. (Tender ID: 2018_PWD_158568_1)	Sh. Nurul Hak	30.10.2018	27.01.2019	855085	76,958
16	40/EE/PWD/M-123/2018-19	A/R & M/O 100 bedded Guru Gobind Singh, Govt. Hospital at Raghbir Nagar, New Delhi dg. 2018-19 SH: Misc. Civil Works in Hospital building. (Tender ID: 2018_PWD_159518_1)	Sh. Ansar Ahmed	06.11.2018	04.05.2019	2507893	75,237

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17	41/EE/PWD/M-123/2018-19	A/R & M/O RTRM Hospital Jaffarpur Kalan, New Delhi dg.2018-19.SH: Internal finishing and Miscellaneous civil works). (Tender ID: 2018_PWD_159519_1)	M/s PRS Yash & Co.	06.11.2018	04.05.2019	2981167	89,435
18	57/EE/PWD/M-123/2018-19	Erection of temporary shed and other Misc. Work in the Division office, HSW M-123, Sector -3, Dwarka, New Delhi.	Sh. Surender Singh Chahal,	02.03.2019	16.04.2019	538316	24,224
19	58/EE/PWD/M-123/2018-19	A/R & M/O 650 Bedded Deen Dayal Upadhyay Hospital Resdl. Complex at Hari Nagar, New Delhi dg. 2018-19 SH: Internal repair and maintenance work on change of tenancy.	M/s W. Construction Co.,	21.02.2019	21.05.2019	2932043	87,961
20	59/EE/PWD/M-123/2018-19	EOR to Nehru Homeopathic Medical College, Defence Colony, New Delhi (i) SH: Rehabilitation of distress open staircase at Admn. Block. (ii)SH: Conversion of Existing class room into PG's Accommodation.	M/s Royal Construction Co.,	02.03.2019	30.05.2019	1990062	59,702
21	60/EE/PWD/M-123/2018-19	EOR to Dr. B.R. Sur Homeopathic College, Hospital & Research Centre, Nanakpura, Motibagh, New Delhi dg. 2018-2019 SH: C/o of Bio Medical waste room, Guard Room, renovation of Principal and conference room i/c repair of chhajjas & Misc. repairs.	Jh vulkj vgen]	21.02.2019	20.05.2019	2261536	67,846
22	61/EE/PWD/M-123/2018-19	EOR to 650 bedded of DDU Hospital at Hari Nagar, New Delhi SH: Renovation of administration block at ground floor & first floor.	Sh. Sunil Kumar Madhukar,	02.03.2019	30.04.2019	1994614	59,838
23	62/EE/PWD/M-123/2018-19	EOR to 100 Bedded Guru Gobind Singh Govt. Hospital at Raghuraj Nagar, New Delhi. SH: Upgradation of Labour Room and Post Operative Ward.	Bansi Lal,	02.03.2019	30.05.2019	3348567	100,457
24	64/EE/PWD/M-123/2018-19	A/R & M/O Janakpuri Super Speciality Hospital Society C2B, Janakpuri, New Delhi dg. 2018-19 SH: Repairing Sanitary pipes in shaft and suspended LA pipes at basement & fixing of MS Ladder and platform in Toilet shaft and Misc. Civil work etc.	Shree Pal Singh,	26.03.2019	24.05.2019	2051677	61,550
25	65/EE/PWD/M-123/2018-19	EOR to Janakpuri Super Speciality Hospital C-2B Janakpuri, New Delhi. SH: Development of O.T. Area.	Sh. Vinay Shanker	02.03.2019	15.05.2019	3738223	112,147
						<b>6,09,85,664</b>	<b>4,145,777</b>

Divisional Engineer is directed to review these cases at his own level and if required, impose the penalty on the above contractors those who have not completed the work in due time under clause 2 of General conditions of the contract and compliance shown to Audit.

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**Para No. 4:- Non Revision of Technical Sanction**  
(Ref. Audit Memo No.14 dated 19.07.2019)

Section 2.3.5 of CPWD works manual stipulates that excess up to 10% of the amount of the Technical sanction may be authorized by officers of the CPWD up to their respective powers. In case it exceeds this limit a revised technical sanction must be obtained from the competent authority.

Test check of the record revealed that the gross bill of following work exceeded the Technical sanction by more than 10%:

Agreement No. & Year	Name of contractor	Name of work	Amount of Technical sanction (Rs.)	Amount of Technical sanction plus 10% (Rs.)	Total expdr. Of the Bill (Rs.)	Amount by which Technical sanction exceeded (Rs.)
17/EE/HSW/M-123/17-18	M/s Chittoriya Construction Co.	EOR to Janakpuri Super Speciality Hospital, New Delhi during 2017-18 (SH: P/Fixing Fire Check Door at AHU Corridor)	7901035	(7901035+790104)=8691138	8793551	102413

Planning Branch of this Division is directed to revise the Technical sanction for the above cited work from the competent Authority under intimation to Audit.

**Para No. 5:- Provision of Contingency and its Utilization during the period 2017-2019.**  
(Ref. Audit Memo No.15 dated 24.07.2019)

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

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During the course of audit of financial year 2017-19, it has been observed that following bills/ CVs have been charged to work contrary to the instructions contained in the above OM dated 22.12.2015:

S No	CV No	& Date	Type of Bill	Charged to	Amount
<b>Financial Year 2017-18</b>					
1	55	25.4.2017	Photocopy Charges	A/R & M/O	9,982.00
2	22	22.5.2017	Stationery	A/R & M/O	6,232.00
3	28	22.5.2017	Toner cartridge	A/R & M/O	13,444.00
4	40	27.5.2017	Telephone bill	A/R & M/O	805.00
5	41	27.5.2017	Telephone bill	A/R & M/O	1,087.00
6	42	27.5.2017	Telephone bill	A/R & M/O	1,264.00
7	43	27.5.2017	Telephone bill	A/R & M/O	1,099.00
8	44	27.5.2017	Telephone bill	A/R & M/O	2,414.00
9	45	27.5.2017	Telephone bill	A/R & M/O	805.00
10	15	7.6.2017	Computer repair/maintenance	A/R & M/O	15,140.00
11	49	19.6.2017	Telephone bill	A/R & M/O	1,530.00
12	50	19.6.2017	Telephone bill	A/R & M/O	823.00
13	51	19.6.2017	Telephone bill	A/R & M/O	2,414.00
14	52	19.6.2017	Telephone bill	A/R & M/O	1,087.00
15	53	19.6.2017	Telephone bill	A/R & M/O	1,264.00
16	54	19.6.2017	Telephone bill	A/R & M/O	805.00
17	49	21.7.2017	Computer repair/maintenance	A/R & M/O	13,483.00
18	68	26.7.2017	Telephone bill	A/R & M/O	1,288.00
19	69	26.7.2017	Telephone bill	A/R & M/O	818.00
20	70	26.7.2017	Telephone bill	A/R & M/O	2,414.00
21	71	26.7.2017	Telephone bill	A/R & M/O	1,087.00
22	72	26.7.2017	Telephone bill	A/R & M/O	1,264.00
23	73	26.7.2017	Telephone bill	A/R & M/O	838.00
24	71	24.8.2017	Telephone bill	A/R & M/O	2,477.00
25	72	24.8.2017	Telephone bill	A/R & M/O	1,127.00
26	73	24.8.2017	Telephone bill	A/R & M/O	960.00
27	74	24.8.2017	Telephone bill	A/R & M/O	860.00
28	75	24.8.2017	Telephone bill	A/R & M/O	1,371.00
29	76	24.8.2017	Telephone bill	A/R & M/O	1,297.00
30	32	15.9.2017	Stationery	A/R & M/O	5,716.00
31	89	25.9.2017	Telephone bill	A/R & M/O	2,482.00
32	90	25.9.2017	Telephone bill	A/R & M/O	1,115.00
33	91	25.9.2017	Telephone bill	A/R & M/O	860.00
34	92	25.9.2017	Telephone bill	A/R & M/O	860.00
35	93	25.9.2017	Telephone bill	A/R & M/O	1,248.00

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36	94	25.9.2017	Telephone bill	A/R & M/O	1,297.00
37	115	28.9.2017	Supply of Desktop	A/R & M/O	6,644.00
38	37	16.10.2017	Computer software repair	A/R & M/O	4,130.00
<b>Total of Financial Year 2017-18</b>					<b>1,13,831.00</b>

**FINANCIAL YEAR 2018-19**

S.no.	CV no.	Date	Type of Bill	Charged to	Amount
1	15	10.04.18	Maintenance computer	A/R & M/O	13,020.00
2	37	28.07.18	Software repair	A/R & M/O	3,000.00
3	38	28.07.18	Biometric machine	A/R & M/O	10,620.00
4	39	28.07.18	Biometric machine	A/R & M/O	10,620.00
5	9	05.09.18	Stationery	A/R & M/O	2,200.00
6	10	5.09.18	Flower broom	A/R & M/O	1,260.00
7	11	5.09.18	Stationery	A/R & M/O	3,960.00
8	12	5.09.18	Harpic	A/R & M/O	780.00
9	13	5.09.18	floor duster	A/R & M/O	1,344.00
10	14	5.09.18	Stationery	A/R & M/O	900.00
11	15	5.09.18	Manual book	A/R & M/O	624.00
12	16	5.09.18	Duster	A/R & M/O	1,824.00
13	17	5.09.18	Stationery	A/R & M/O	990.00
14	18	5.09.18	Towel	A/R & M/O	17,400.00
15	19	5.09.18	Soap	A/R & M/O	1,435.00
16	20	5.09.18	Stationery	A/R & M/O	1,520.00
17	21	5.09.18	Jharoo	A/R & M/O	960.00
18	22	5.09.18	Photocopy paper	A/R & M/O	13,740.00
19	23	5.09.18	Phynele	A/R & M/O	1,560.00
20	24	5.09.18	Computer maintenance	A/R & M/O	8,850.00
21	8	01.11.2018	Photo rim	A/R & M/O	10,750.00
22	9	01.11.2018	Stationery	A/R & M/O	6,934.00
23	10	01.11.18	Stationery	A/R & M/O	1,562.00
24	11	01.11.2018	Glass	A/R & M/O	1,596.00
25	12	01.11.2018	Allout refill	A/R & M/O	720.00
26	13	01.11.2018	Stamp pad	A/R & M/O	550.00
<b>Total of Financial Year 2018-19</b>					<b>1,18,719.00</b>
<b>Grand Total of Financial years 2017-19</b>					<b>2,32,550.00</b>

The Department may take necessary action to regularize Rs.2,32,550/- with the approval of Finance Department, Govt. of NCT of Delhi in terms of OM No. F.1(9)/2015-16/Fin-Exp-4/Infra/6277-6416 dated 22.12.2015.

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**Para No. 6:- Irregularities/Shortcomings in the execution of work  
(Ref. Audit Memo No.16 dated 24.07.2019)**

Test check of the Final Bill of the following work for 2017-18 and 2018-19 show that the Division has not followed the condition stipulated in the Agreements.

**1. Non deployment of technical staff at the work site**

As per clause 36 of Agreement with the contractor and general conditions of contract for CPWD works & para 15.9(8) – Appendix 18 of CPWD Manual 2014, the contractor shall immediately after receiving the letter of acceptance of tender and before commencement of work shall intimate in writing to the Engineer-in-Charge, the name, qualification, experience, age and address of the technical representative deployed at the work site along with copies of contract, failing which compensation of Rs.15,000/- per month for non-deployment of graduate Engineer in case of works whose estimated cost is more than Rs.50 Lakh & Rs.10,000/- per month for non-deployment of Diploma Engineer in case of work the estimated cost of which put to the tender is Rs.10 Lac to Rs.50 Lac is to be deducted from the bill of the contractor.

In following cases neither the letter showing details/qualification of technical staffs deployed are available in the work files nor compensation as per provision is deducted from the contractor's bill by the Division:

S.No.	Name of Contractor & Agmt. No.	Estimated Cost (Rs.)	Period of work	Amount of compensation to be made (Rs.)
1.	M/s Chittoria Construction Co. Agmt. No. 17/EE/HSW/M-123/2017-18	78,22,807.00	02.06.2017 to 10.11.2017 (5 months 09 days)	79,500.00
2.	M/s Mahavir Prasad Gupta & Sons Agmt. No. 28/EE/HSW/M-123/2017-18	93,70,024.00	01.10.2017 to 26.02.2018 (4 months 26 days)	73,448.00
			(i) Total	1,52,948.00

**2. Non submission of fortnightly Labour Reports:**

As per clause 19 D of the General Conditions of Contract for CPWD works, the contractor has to submit the fortnightly Labour report in the division for the complete period of execution of work failing which the contractor is liable to pay Rs.200/- for each default as compensations. In the following cases neither such labour report is available nor the recovery was made from the bill by the Division:

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S.No.	Name of Contractor & Agmt. No.	Time for completion	Period of work	Amount to be recovered @ Rs.200/- per fortnight
1.	M/s Chittoria Construction Co. Agmt. No. 17/EE/HSW/M-123/2017-18	78,22,807.00	02.06.2017 to 10.11.2017 (10 Fortnights)	2000.00
	M/s Mahavir Prasad Gupta & Sons Agmt. No. 28/EE/HSW/M-123/2017-18	93,70,024.00	01.10.2017 to 26.02.2018 (9 Fortnights)	1800.00
			(ii) Total	3800.00

The recovery of compensation for non deployment of qualified technical staff and non submission of fortnightly labour report as mentioned above **Rs.156748/- [Total of (i) and (ii)]** may be effected from the contractor after due verification of relevant facts under intimation to audit.

#### Para No. 7:- Non Production of Records

The under mentioned records have not been produced to Audit and hence these Records may be produced to next audit:-

#### 2007-08

1. Master Register of files containing details of the files opened for use.
2. Expenditure Control Register
3. Bill Register
4. Contingent Register
5. Property Register
6. Register of Unserviceable Stores/Dead-Stock
7. Condemnation files/records
8. OTA Register
9. TA Register along with Movement Register & Peon Book
10. Medical Charges reimbursement Register
11. History-sheets, POL Account, Petrol/diesel coupons of vehicle No. DAE 6466
12. Register of deposit work & its details/related records
13. Security Deposit Register
14. Transfer entry book
15. Register for dismantled material account
16. Hindrance Register
17. Inspection Register of Sub-division
18. Progress of ongoing works
19. Details of pending final bills
20. Details of machinery & equipment
21. Details of payment of arbitration awards/fees paid for arbitration cases.

#### 2014-2017

22. Cash Settlement suspense account
23. Contractor Ledger
24. M.B. review Register
25. Divisional Accountant's Objection Book
26. Recoveries Register

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**2017-18 & 2018-19**

- 27. Livery Account
- 28. Permanent Advance Register
- 29. Conveyance/movement register
- 30. Attendance Register
- 31. GAR-6 stock register
- 32. Dead Stock Register
- 33. Condemnation file/records

*A.K. Bhatt*

**(A.K. BHATT)**  
**I.A.O, Audit Party No. XXIII**

**PART-III**

**TAN- 1: - Public Works (Suspense) Deposit. (Audit Memo No. 9 dated: 17.07.2019)**

During the test audit of Monthly Accounts of EE (C), PWD (South West) Health, Flat No.121-122, Sector-3, Dwarka, New Delhi for audit period 2017-2018 to 2018-19, it has been observed that a heavy outstanding/unclaimed/unadjusted balances is still lying in 8443-part-II/III/IV/V as on 31/03/2019, as per the detail given below:-

Classes of Details	Opening Balances	Credits during the month	Total (2+3)	Debit during the month	Closing Balance (4-5)
1	2	3	4	5	6
Civil Deposits Security Deposits (Part-II)	6232113	1048073	7280186	122820	7157366
Civil Deposits Public Works Deposits (Part-III)	20589668	0	20589668	3692196	16897472
Civil Deposits Unclaimed Deposits in the General Provident Fund (Part-IV)	40	0	40	0	40
Civil Deposits Other Deposits (Part-V)	12023217	1592160	13615377	1033260	12582117
<b>Total</b>	<b>38845038</b>	<b>2640233</b>	<b>41485271</b>	<b>4848276</b>	<b>36636995</b>

As per provisions of Para 21.6 of CPWD works manual, the divisional accountant should review monthly all deposits under Part-II and refund the security deposits, where due, without waiting for any application from the contractor. Heavy accumulation of **Rs. 7157366/- under deposit Part-II** indicates that the deposit register was not reviewed at divisional level from time to time. The register should now be reviewed and all deposits more than 3 years old where refund is not due should be credited to government account.

Accumulation of **Rs. 16897472/- (civil Deposits Public works)** is under Part-III was due to non-execution of works against deposits. If these works are not be executed, the deposit should be immediately be refunded to the depositor agency to avoid the blockage of funds so that the same can be utilized elsewhere

Deposits under Part-V amounting to **Rs. 12582117/-** has accumulated due to withheld amount from contractor bills on account of mile stone, EOT etc. Accumulation of balance under deposit part V was indicative of the fact that works from which these amounts were withheld have not been completed satisfactorily.

Division may work out the details of deposits of more than 3 years and credit in Government Revenue account under intimation to audit.

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**TAN- 2: - Non Maintenance of Contractor Ledger  
(Ref. Audit Memo. No.17 dated 24.07.2019)**

Para 10.2 of CPWD Works Manual stipulates that the accounts relating to contracts should kept in CPWA Form 43 as Contractor Ledger and separate folio or set of folios should be reserved for all transactions with each contractor and it should be written up and maintained up to date. It further stipulates that Divisional Accountant is responsible for correctness of entries in the ledger.

Test check of the records revealed that contractor ledger was not maintained. It could, therefore, not be verified in audit as to whether all the transactions viz. advance payments and secured advances were made in terms of provisions of the codes/manual/contracts. Besides liabilities if any, of the contractor and abstract of transactions relating to works could not be ascertained. Divisional Accountant is directed to maintain the Contractor Ledger in Division for monitoring the payments of advances and Secured Advances made to the contractors as per CPWD works Manual and compliance shown to next audit.

**TAN. 3: - Un-cleared Cheques (Ref. Audit Memo No. 18 dated 24.07.2019)**

Section 6.2.10 and 6.2.11 of Central Public Works Accounts Code states that cheques shall be payable at any time within three months after the month of its issue. If a cheque remaining unpaid for more than six months after the month of its issue and not surrendered for renewal/cancellation it should be cancelled.

Test check of Form CPWA-51 revealed that following 11 cheques amounting to **Rs.1,50,82,018/-** were lying unpaid for a period ranging between 6months to 12 years:

S.No.	Cheque No.	Date	Amount
1	A 866107	30.01.2009	2,407.00
2	A 867360	10.03.2011	200.00
3	A 866888	02.03.2012	19,652.00
4	C 152147	31.03.2016	4,27,000.00
5	C 152152	02.06.2016	3,559.00
6	C 152153	03.07.2017	2,229.00
7	A 840509	25.09.2017	19,98,441.00
8	C 507501	27.01.2018	10,084.00
9	C 507502	26.03.2018	23,423.00
10	A 840563	21.08.2018	1,14,44,478.00
11	A 840564	28.08.2018	11,50,545.00
		<b>Total</b>	<b>1,50,82,018.00</b>

Till date the above cheques have not been cancelled remained unclesred and have become time barred. Necessary action may be taken under intimation to audit.

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**TAN. 4: - Review of Measurement Books (Ref. Audit Memo No.19 dated 25.07.2019)**

As per the para 7.13 of CPWD works Manual, Measurement Books (MBs) are required to be reviewed by Divisional Accountant (DA) under the supervision of Executive Engineer. The Assistant Engineers are required to submit the Measurement books in use in the sub Division to the Divisional Office from time to time so that at least once a year the entries recorded in each of the books are subjected to a percentage check. The Divisional Officer should ensure that this annual review is conducted regularly and positively every year. And remarks if any should be recorded and communicated to the Assistant Engineers concerned.

Test Check of the Measurement Books Register revealed that Measurement Books were neither reviewed by the Divisional Accountant nor the Assistant Engineers submitted the Measurement Books in the Divisional Office. Thus the provision of Manual in respect of review of Measurement Books was not adhered which indicates that there is no monitoring at the division level to check the receipt and issuance of measurement books to sub division.

The above irregularities may be removed and compliance be shown to the next audit.

**TAN. 5: - Shortcomings in Pay Bill Register (GAR-17 & GAR-18).  
(Ref. Audit Memo No. 20 dated 25.07.2019)**

During test-check of PBRs, following irregularities were noticed:

1. **Page counting certificate was not recorded** - Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded.
2. **Incomplete personal information** - The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, DOI and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, details of loan/advances/refunds, etc. were not recorded in the PBRs, which is incorrect.
3. **Incomplete pay-scales** - In majority of cases, abbreviated scale-of-pay recorded.
4. **Incomplete particulars of advances** - Details of loan/advances/refunds, etc. are not recorded in many cases.
5. **Balance of advances not brought-forwarded** - Balance of advances were not shown brought-forwarded to the current year with its number of instalments in many cases.
6. **Past information not recorded** - Past information from the LPCs of the employees who are transferred-in to this unit were not noted in the PBR, (which are later-on required for purpose of income-tax recoveries, over-payment recoveries, etc.), which is irregular.
7. **Cutting & Overwriting** - Numerous cutting and overwriting noticed in the PBRs. were not attested by the competent authority, in the PBRs maintained by the office.
8. **GAR-18 not filled GAR-18** (Abstract of the pay bills)- Abstract of bills were not found recorded in the PBRs. Entries were not found checked and initialed by the competent authority for its correctness.

Rectifications of the above irregularities may be made and shown to audit.

**TAN. 6: - Deficiency in maintenance of Service Book.**  
**(Ref. Audit Memo No. 21 dated 25.07.2019)**

- (i) **Photograph:** Vide GID below SR 197, a photograph of the Government servant is to be affixed on the right hand corner of the Service Book.
- (ii) **Duplicate copy of the Service Book should be given to the Government servant-** As per GFR 257(2) "The service book of a Government servant shall be maintained in duplicate. First copy shall be retained and maintained by the Head of the Office and second copy should be given to the Government servant for safe custody "within six months to the existing employees or within one month of the date of appointment to new appointees. In January each year, the Government servant shall hand over his copy of the Service Book to his office for update. The office shall update and return it to the Government servant within thirty days of its receipt. In case of the Government servant lost his copy of the Service Book, it shall be replaced on payment of sum of Rs. 500.
- (iii) **Nomination for different purposes-** A nomination is a legal document or declaration made by a Government servant conferring the right to receive any amount due to him from the Government in the event of his death before receiving that amount. Settlement of the claim to the nominee becomes easier and quicker. In the absence of a valid nomination, the procedural formalities have to be observed by the claimant in obtaining a legal heir certificate, etc, and there is a consequential delay.

Hence, it is the responsibility of every Government servant to ensure that he submits the Nomination wherever prescribed and keeps the same up to date. Nominations on account of Retirement/Death Gratuity, GPF, UTGEIS, Details of family members should be obtained from each and every government employee, after acceptance of competent authority, the entries of the same should be made in the Service Book of the concerned official, but this has not been done in most of the Service Book.

- (iv) **Inspection of 10% of Service Book by the Head of Office-** As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and accordingly to instructions.
- (v) **Service Book to be shown to the official every year –** As per SR 202, the Service Book is required to be shown to the official every year and his signature obtained in token of his perusal.
- (vi) **Annual verification of services-**Under GFR 257, the Head of Office should ensure that verification of services of the Government servants under his control is carried out annually in order to ensure the correctness of the entries with reference to actual facts and record a certificate to that effect.
- (vii) **'Home Town' declaration** under LTC Scheme to be kept in the Service Book- The declaration will be kept in the Service Book.
- (viii) **Re-attestation –** The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority. But the same was not found in most of the service book.
- (ix) **Verification and communication of qualifying service after 18 years of service or 5 years before retirement.-** As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period.


*Handwritten signature*

**TAN. 7: - Irregularities in maintenance of Tools & Plants Register (CPWA-15)**  
**(Ref. Audit Memo No. 22 dated 25.07.2019)**

During test-check of the T&P Register, following irregularities were noticed:

1. **Hiring charges of T&P:** No details of the amount realized/recovered on account of hire-charges of any T&P equipment of the Division have been recorded.
2. **No physical verification of T&P:** As per Para 46.3 of the CPWD Manual 2014 – In the case of Tools & Plants, the stock taking should be done every 6 months ending 31<sup>st</sup> March and 30<sup>th</sup> September and certificates of physical verification recorded thereon.
3. **Indents:** As per Para 7.3.5 of the CPWA Code – “The articles of Tools & Plants should be issued only on receipt of requisition known as Tools & Plants Indent. Form 14 signed by the Divisional Officer or the Sub-Divisional Officer. But no such indent confirming adherence to the aforesaid stipulation have been shown to audit.

Rectifications of the above irregularities may be made and shown to next audit.

  
(A.K. BHATT)  
I.A.O, Audit Party No. XXIII