

**GOVT. OF NCT OF DELHI
DIRECTORATE OF AUDIT
NEW DELHI-02**

Sub: - Internal Audit Report of the Executive Engineer (C), East Building Players, EBMD-M-221 PWD, Delhi Sachivalaya, New Delhi, for the period from 2017-2018 to 2018-19

INTRODUCTION

The Internal Audit of the account of Office of the Executive Engineer (C), East Building Players, EBMD-M-221 PWD, Delhi Sachivalaya, New Delhi, for the period from 2017-2018 to 2018-19 was conducted by field Audit Party No. IX, comprising of Sh. Vipul Kapoor, AO/IAO, Sh. Sandeep Kumar, ASO and Sh. Vishal Sharma, Jr. Asstt. The audit has been conducted during 10 working days w.e.f. 25.02.2020 to 11.03.2020

AIMS AND OBJECTIVES

There are three sub divisions in the division No. M-221 of the PWD, Govt of NCT, Delhi doing the maintenance of Delhi Secretariat Building situated at Indira Gandhi Stadium Complex and also maintaining the maintenance of school buildings and police stations and quarters in East Delhi etc.

H.O.O./D.D.O./Cashier

The following officers/officials have served as H.O.O./D.D.O./Cashier during the Audit period **01/04/2017 to 31/03/2019**

H.O.O

S. No.	Name of official (Sh./Smt/Ms.)	Designation	Period
1	Sh. Mahender Ram	Executive Engineer	09.11.2015 to 11.05.2017
2	Sh. Ashis Kumar Roy	Executive Engineer	11.05.2017 to 22.06.2018
3	Sh. Mohinder Kumar	Executive Engineer	22.06.2018 to 13.08.2019

DDO

S. No.	Name of official (Sh./Smt/Ms.)	Designation	Period
1	Sh. Mahender Ram	Executive Engineer	09.11.2015 to 11.05.2017
2	Sh. Ashis Kumar Roy	Executive Engineer	11.05.2017 to 22.06.2018
3	Sh. Mohinder Kumar	Executive Engineer	22.06.2018 to 13.08.2019

Cashier

S. No	Name of Official (Sh./Smt/Ms.)	Designation	Period
1.	Sh. Alka Mehra	Cashier	07.07.2016 to till date

Vipul Kapoor

Budget Allocation and Expenditure for the year w.e.f. 2017-19

(Fig in Lacs.)

Year	Budget Details Expenditure					
	Plan			Non plan		
	Budget allotted	Expenses mode	Balance	Budget allotted	Expenses mode	Balance
2017-18	2728	2648.65	79.35	1870	1560.82	309.18
2018-19	2358	1169.11	1188.89	1825	1421.89	403.11

Details of Vacancy Statement as on 31/03/2019

GROUP	SANCTIONED POSTS	FILLED POSTS	VACANT POST
A	Nil		
B			
C	29	18	11

STATUTORY AUDIT

Statutory audit of the Office of the Executive Engineer (C), East Building Players, EBMD-M-221 PWD, Delhi Sachivalaya, New Delhi, has been conducted by AGCR for the audit period March 2008.

MAINTENANCE OF RECORDS:-

The maintenance of records of Office of the Executive Engineer (C), East Building Players, EBMD-M-221 PWD, Delhi Sachivalaya, New Delhi, was found satisfactory subject to observations made in Current audit report.

OLD AUDIT REPORT:-

There were 09 audit paras involving recovery of Rs. Nil outstanding. Only 01 para was settled during the current audit. Balance 08 paras are incorporated in the current audit report.

(A)

S. No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.
1	2008-2014	03	NIL	---	03
2	2014-2017	06	02	02 & 06	04
				Total Old Paras	07

(B) Details of Old Recovery

S.No.	Year	Total old Recovery (Rs.)	Amount Recovered (Rs.)		Balance Recovery against Paras (Rs.)	
			Para No.	Amount	Para no.	Amount(Rs.)
1.	2008-17	Nil	-	NIL	-	Nil

Yashwantrao

Current Audit Report

During the course of current audit, 13 Audit memos + 10 record memos highlighting various irregularities/short comings were issued raising recovery of **Rs.Nil** and no Audit Memos were settled. Hence 13 audit memos (including 01 record Memos have been converted into 04 Paras and 08 TANs which are incorporated in current audit report with the total recovery of **Rs.Nil**.

Details of Current Recovery

Memo.No	Subject	Recovery pointed out (Rs.)	Amount Recovered /settled	Recovery Outstanding (Rs.)	Para/Tan
		NIL	NIL	NIL	

The internal audit report has been prepared on the basis of information furnished and made available for the Audit Period 2017-19 by the Office of the Executive Engineer (C), East Building Players, EBMD-M-221 PWD, Delhi Sachivalaya, New Delhi. Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and non- information on the part of auditee.

Vipul Kapoor
VIPUL KAPOOR
 AO/IAO
 Audit Party-III

PART - 1 A
Old Audit report
(2008-2017)

There are 09 audit paras outstanding and out of this 1 para was settled on the basis of reply submitted by the College authorities.

S.No.	Year	Total Para	Para Settled	Para no.settled	Outstanding
1.	2008-09	01	0	0	01
2.	2009-14	02	0	0	02
3.	2014-17	06	02	02 & 06	04
	Total	09	02		07

(B) Details of Old Recovery

S.No.	Year	Total Old recovery	Amount Recovered/verified	Balance Recovery against Paras (Amount in Rs. Para-wise)
1.	2008-09	NIL	NIL	NIL
2.	2009-14	NIL	NIL	NIL
3.	2014-17	NIL	NIL	NIL

Vipul Kapoor
VIPUL KAPOOR
AO/IAO
Audit Party-III

(14)

(23) ~~37/c~~
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PART- II
(Current Audit Report)

PART - I
(Old Paras)

~~Para-1~~
Para 1

Audit Memo No: 6
Dated 15.10.2014

Sub. :- Variation between the Estimates and the Tendered Amount.

During the test check of accounts in r/o M-221, PWD, Delhi Secct., Delhi, for the period 2009-10 to 2013-14, it has been noticed that there are huge variations between the Estimates and the Tendered amount. A few instances are as under:-

Year	Agreement No.	Estimated Amount (In Rs.)	Tendered Amount (In Rs.)	Variation (%age)
2009-10	01	4,61,805/-	5,46,869/-	(+) 18.42 % ✓
2009-10	04	9,09,107/-	7,09,103/-	(-) 22.00 %
2009-10	06	9,56,385/-	4,90,243/-	(-) 25.86 %
2009-10	07	4,23,269/-	3,16,182/-	(-) 25.30 %
2009-10	08	480,113/-	3,36,079/-	(-) 34.14 %
2010-11	05	8,12,315/-	4,63,020/-	(-) 43.00 %
2010-11	08	5,94,854/-	4,31,745/-	(-) 27.42 %
2010-11	13	9,08,525/-	5,76,913/-	(-) 36.50 %
2011-12	01	4,48,751/-	3,49,998/-	(-) 22.01 %
2011-12	02	5,28,264/-	3,61,861/-	(-) 31.50 %
2011-12	10	4,24,704/-	2,72,660/-	(-) 35.80 %
2011-12	15	6,84,600/-	8,04,304/-	(+) 17.49 % ✓
2011-12	18	7,13,338/-	8,13,205/-	(+) 14.00 % ✓
2012-13	01	5,47,169/-	4,26,682/-	(-) 22.02 %
2012-13	06	5,76,795/-	3,28,369/-	(-) 43.09 %
2012-13	07	21,78,539/-	18,25,616/-	(-) 16.20 %
2012-13	08	1,87,58,598/-	1,54,54,887/-	(-) 17.61 %
2012-13	14	4,57,352/-	3,07,178/-	(-) 32.84 %
2013-14	02	12,09,565/-	9,07,174/-	(-) 25.00 %
2013-14	05	10,53,858/-	8,94,199/-	(-) 18.00 %
2013-14	09	1,32,17,186/-	92,15,032/-	(-) 30.28 %
2013-14	12	1,88,95,982/-	1,37,24,152/-	(-) 27.37 %
2013-14	17	37,15,721/-	25,30,778/-	(-) 31.89 %
2013-14	25	4,47,787/-	3,17,929/-	(-) 29.00 %

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The estimates of works prevalent DSR and dependent by the technically experts Engineers on the basis of the prevailing market rates; but still it has been observed that tenders have been received and accepted quoting the rates much higher or below the estimated cost. More-over, today the rates of every commodity are rising spirally yet the tenders have been accepted much below the estimated rates. Such type of the unreasonable variations can be attributed to either wrong assessment of the quantity of items or sketchy estimates prepared in an unprofessional manner.

Apart from the above, Clause 23.1.1(2) of CPWD Manual 2007 provides that - Deviations beyond the limit of +10% should not be made at site without in principle approval of T.S. Authority. Once in principle approval is obtained, the total deviations (including initial + 10%) shall be sanctioned by officers as per delegation of powers given at Appendix-1. In view of the above, the expenditure beyond the limit of +10% of the agreement quantities requires regularization from the competent authority under intimation to Audit.

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Para-2 ✓

Para 2

Audit Memo No: 12

Dated: -15.10.2014

Sub.- Execution of Extra work amounting to Rs.47,42,229/- without prior approval of competent –Authority.

Section 23.2.3 of CPWD works Manual stipulates that – no extra/substituted items should be executed or approved without the prior concurrence of its necessity by the authority that accorded the technical sanction. Test scrutiny of the record pertains to M-221 revealed that prior concurrence of the competent authority was not obtained before executing the extra work in the following cases:-

S.N.	NAME OF WORK	AGREEMENT NO.	NAME OF CONT.	TENDERED COST (In Rs.)	ACTUAL COST (In Rs.)	EXTRA ITEM (In Rs.)
01	A/R & M/O, Delhi Sectt. Upholstering of Sofas of various deptt. in Delhi Sectt.	17/EE/CBMD/M221/PWD/2006-2007	Sh.AmitKohli	6,35,654/-	9,95,327/-	3,59,673/- 226876
02	A/R & M/O, Delhi Sectt. Rubbing & cleaning of stones	11/EE/CBMD/M221/PWD/2006-2007	Sh.AmitKohli	1,61,188/-	2,33,238/-	69,050/-
03	A/R & M/O, Delhi Sectt. change of tiles	08/EE/CBMD/M221/PWD/2007-2008	Sh.AmitKohli	5,84,032/-	7,64,943/-	1,80,911/- 25932
04	A/R & M/O, Delhi Sectt. AMC of furnitures	09/EE/CBMD/M221/PWD/2007-2008	Sh.AmitKohli	9,39,037/-	10,75,529/-	1,36,492/- 29,401
05	A/R & M/O, Delhi Sectt. Maintenance of RO Plant	10/EE/CBMD/M221/PWD/2007-2008	M/s Ions Hydro Pvt.Ltd.	9,91,688/-	12,68,735/-	2,77,047/- 52297
06	A/R & M/O, Delhi Sectt.	12/EE/CBMD/M221/PWD/2008-2009	Sh.AmitKohli	3,75,200/-	4,48,383/-	73,183/- 46748
07	Providing space for X-Ray Baggage Machine	18/EE/CBMD/M221/PWD/2008-2009	M/s Superlon Ceiling	3,73,207/-	7,05,082/-	3,31,875/- 222734
08	A/R & M/O, Delhi Sectt. Annual Maintenance of False ceiling	08/EE/CBMD/M221/PWD/2010-2011	M/s Superlon Ceiling	4,31,745/-	5,33,682/-	75,065/-
09	A/R & M/O, Delhi Sectt. Wall painting of Internal Surface	13/EE/CBMD/M221/PWD/2010-2011	Sh.AmitKohli	5,64,810/-	7,77,511/-	2,12,701/-
10	A/R & M/O, Delhi Sectt. Replacement of Damaged parts of work station and other maintenance work	03/EE/CBMD/M-221/PWD/2010-11	M/s PragatiBusiness System	14,79,962/-	21,15,521/-	6,35,559/-
11	A/R & M/O, Delhi Sectt. Upholstering of Sofas of various deptt. in Delhi Sectt.	12/EE/CBMD/M221/PWD/2010-11	M/s PragatiBusiness System	6,50,721/-	8,12,964/-	1,61,227/-
12	A/R & M/O, Delhi	01/EE/M221/PWD/	M/s	4,64,552/-	6,46,863/-	1,82,311/-

figure amount based on the reply submit on 16/11/14

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	Seect. Seect.	2011-12	Superlon Ceiling			
13	A R & M.O. Delhi Seect.	15/EE/CBMD/M221/PWD/2011-2012	Sh.Yatish Kumar Sharma	8,04,304/-	10,64,249/-	1,63,944/-
14	A R & M.O. Delhi Seect. Seect.	14/EE/CBMP/M-221/PWD/2011-12	M/s Pragati Businees System	9,61,857/-	13,10,400/-	3,13,657/-
15	A R & M.O. Delhi Seect. Seect.	06/EE/CBMP/M-221/PWD/2011-12	M/s Ions Hydro Pvt. Ltd.	10,40,005/-	11,42,375/-	53,236/-
16	A R & M.O. Delhi Seect. Seect.	11/EE/CBMP/M-221/PWD/2011-12	M/s Vijay Furnishers	10,58,630/-	13,92,315/-	3,33,685/-
17	A R & M.O. Delhi Seect. Maintenance of Façade cleaning systems	02/AE-1 CBMD/SD/M221-PWD/2011-2012	Sh.Mahesh Kumar	2,52,349/-	4,20,902/-	1,32,151/-
18	Renovation of Conference Hall No.3, 2 nd Level, C Wing, Delhi Seect.	07/EE/CBMD/M-221/PWD/2012-13	M/S Reliable Furnisher	18,25,616/-	22,17,877/-	6,01,434/-
19	A R & M.O. Delhi Seect. Seect.	09/EE/CBMO/M-221/PWD/2012-13	Sh.Nasimmudin	3,28,369/-	5,20,406/-	1,49,120/-
20	A R & M.O. Delhi Seect. Seect.	11/AE-1/CBMD/M-221/PWD/2012-13	Sh.Mahesh Kumar	2,88,399/-	3,57,829/-	39,437/-
21	A R & M.O. Delhi Seect. Seect.	13/EE/CBMD/M-221/PWD/2012-13	M/s Superlon Ceiling	5,76,650/-	8,93,052/-	2,60,468/-
	Total					47,42,229/-

39,85,031/-

This practice is contravention of the provisions of Section 23.2.3 of CPWD works Manual Extra substitute items causing deviation in the tender cost needs to be got regularized from the competent authority under intimation to Audit.

Partially settled

39,85,031/-

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~~Para-4~~

~~Para 3~~ PWD

Audit Memo No: 7
Dated 15.10.2014

Sub.:- Delay in completion of work.

According to Section 29.1(2) of CPWD Manual -that the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor. Further the section 29.1(3) also specify – that the work shall be proceeded with all due diligence on the part of the contractor throughout the stipulated period of the contract (time being deemed to be essence of the contract).

Test scrutiny of the record pertains to O/o the M-221,PWD, Delhi revealed that such provisions of CPWD Manual are ignored, while executing the works during 2009-14. Resulting which works were not completed with-in stipulated period. A few instances, in which delay of 45 days to 588 days has been revealed are as under:-

Agreement No.&Year	Name of the work	Stipulated date of completion	Actual date of completion.	Delay (No of days)
01/2008-09	A/R& M/O of Delhi Sachivalaya	23.04.09	19.06.09	57
02/2008-09	A/R& M/O of Delhi Sachivalaya	12.05.09	06.08.09	86
03/2008-09	A/R& M/O of Delhi Sachivalaya	31.05.09	03.08.09	64
05/2008-09	A/R& M/O of Delhi Sachivalaya	06.06.08	04.04.09	272
11/2008-09	A/R& M/O of Delhi Sachivalaya	19.11.08	04.11.09	348
12/2008-09	A/R& M/O of Delhi Sachivalaya	19.09.08	08.12.08	80
14/2008-09	A/R& M/O of Delhi Sachivalaya	03.12.08	20.11.09	352
17/2008-09	A/R& M/O of Delhi Sachivalaya	13.11.08	02.04.09	140
21/2008-09	A/R& M/O of Delhi Sachivalaya	12.01.09	24.04.09	102
01/2009-10	A/R& M/O of Delhi Sachivalaya, ---False ceiling	21.06.10	30.11.10	162
02/2009-10	A/R& M/O of Delhi Sachivalaya-- -Replacement of flush valve	26.08.09	06.04.11	588
03/2009-10	A/R& M/O of Delhi Sachivalaya-- -Plumbing & Drainage services	26.07.10	06.01.11	164
06/2009-10	A/R& M/O of Delhi Sachivalaya-- -wall painting of Internal Surface	26.08.10	18.01.11	145
14/2009-10	Providing & Placing Compactor services.	21.12.09	01.04.10	101
01/2010-11	A/R& M/O of Delhi Sachivalaya-- Running & Maintenance of security of RO plant	13.05.11	10.08.11	89
04/2010-11	A/R& M/O of Delhi Sachivalaya-- --water providing treatment	01.07.10	25.11.11	147
05/2010-11	A/R& M/O of Delhi Sachivalaya-- -Upholestring of chairs	24.07.11	24.10.11	92

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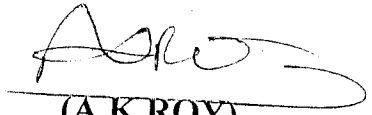
08/2010-11	A/Sa O of Delhi False Ceiling	16.12.11	02.04.12	108
10/2010-11	Replacement of PVC flooring	07.01.11	14.03.11	66
11/2010-11	A/R& M/O of Delhi Sachivalaya—plumbing sewage drainage	07.01.12	27.02.12	51
13/2010-11	A/R& M/O of Delhi Sachivalaya—wall painting of surface	23.01.12	08.06.12	137
14/2010-11	A/R& M/O of Delhi Sachivalaya—AMC of furniture	30.01.12	15.03.12	45
02/2011-12	Providing & fixing retreat able Awing at main gate	06.05.11	30.04.12	360
12/2011-12	A/R& M/O of Delhi Sachivalaya—services of watch & ward	12.02.13	27.04.13	74
13/2011-12	A/R& M/O of Delhi Sachivalaya—day to day maintenance services	01.03.13	30.05.13	90
14/2011-12	Repairing of sofas	01.03.13	02.01.14	307
15/2011-12	A/R& M/O of Delhi Sachivalaya—plumbing & sewage	26.02.13	15.04.13	48
18/2011-12	A/R& M/O of Delhi Sachivalaya—AMC of furniture & cleaning	14.03.13	15.10.13	215
01/2012-13	A/R& M/O of Delhi Sachivalaya—AMC of false ceiling	08.04.13	15.07.13	98
02/2012-13	Providing furniture items in the camp office of minister	28.05.12	01.11.12	157
03/2012-13	A/R& M/O of Delhi Sachivalaya—services of computer operator	17.06.13	04.09.13	50
04/2012-13	A/R& M/O of Delhi Sachivalaya—water proffing treatment	22.07.12	29.10.12	99
05/2012-13	Raising of boundary wall & fixing grills	22.09.13	15.02.14	146
08/2012-13	Class rooms & 4 nos toilet blocks	07.02.13	Not completed till 31 st Mar.2014	Could not ascertained
10/2012-13	Construction of 30nos of additional SPS class rooms & 6 nos of toilet blocks.	05.03.13	Not completed till 31 st Mar.2014	Could not ascertained
11/2012-13	A/R& M/O of Delhi Sachivalaya—running & maintenance of RO plant	07.09.13	06.01.14	121
14/2012-13	Construction of cabin for Police	26.02.13	05.04.14	403

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15/2012-13	control room ool at marginal bandh	13.08.13	Not completed till 31 st Mar.2014	Could not ascertained
20/2013-14	Procurement of furniture items	22.01.13	Not completed till 31 st Mar.2014	Could not ascertained

Section 29.1.1(1) of CPWD Manual 2007 further provides that – the tender accepting authority shall review the progress at work each month with all the concerned disciplines including the contractor. The factor affecting the progress may be identified & remedial measures may be taken, wherever required. In view of the above, the factors affecting the progress of works may be identified & remedial measures may be taken to improve the efficiency, so that works may be completed within stipulated time in future. Delay beyond stipulated period needs to be got regularized from competent authority under intimation to Audit.



(A.K.ROY)

Inspecting Audit Officer
Audit Party No II

PART- II
CURRENT AUDIT REPORT :
(01.04.2014 To 31.03.2017)

Para 1

Para 4

(Memo No 1 dated 04.1.2018)

Sub: Hiring of Vehicle through work order during the period 2014-2017

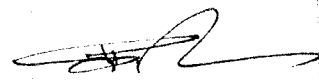
As per Delegation of Financial powers to HODs and Administrative Secretaries of the Department of Government of NCT, Delhi, **FDs approval is required in respect of number of vehicles to be hired.**

During the course of audit, it has been observed that **Building Maintenance Civil Division, M-221, Public Works Department, Level-2, Delhi Sachivalaya, New Delhi-02** has hired/hiring one vehicle for Executive Engineer of the Division without approval of Finance Department, Govt of NCT, Delhi regarding number of vehicle to be hired by the deptt.

In Addition, as per work order the contractor was required to provide and operate vehicle made of Santro, Indica, UCO or any Maruti make car of not more than three years old preferably Euro-II Engine. From the scrutiny of supporting documents attached with the bills, it has been observed that the following information has not been securitized before the release of the payments:-

- (a) **Log Book of Vehicle not maintained** (including Registration No, Type of Vehicle, Meter Reading of the Vehicle at the start of journey and on completion of the journey).
- (b) Type of vehicle used (commercial/private).
- (c) Copies of the Bills raised by the contractor has not been found alongwith the bills.

The Department may be advised to obtain ex post facto approval of Finance Department, Govt of NCT, Delhi in respect of No of vehicle hired by the deptt during the period 2014-2015 under intimation to Audit at the earliest.



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Para 2

(Memo No 2 dated 04.01.2018)

Subject: Cash Security/Fidelity Bond of Cashier/Store Keeper.

As per Rule 275 of G.F.R. 2005, every Government Servant, whether Gazetted or Non Gazetted, who is entrusted with the custody of cash or stores shall required to furnish security.

Further as per Rule 275 (3) of GFR 2005 – In case 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 form of fidelity bond, the security bond should be in Form-GFR-31.

The deptt is drawing cash from bank several times ~~from bank~~ to issue as imprest money (Cash) to its AEs (hand receipt) on request through cashier of the deptt. In addition, the deptt is purchasing maintenance items and issuing the same to different agencies for maintenance.

The Cash Security/Fidelity Bond in respect of Cashier/Store Keeper may be shown to audit.



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v. p. K. P.
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Para 3

(Memo No 3, 4 dated 04.01.2018 and 7 dated 15.1.2018)

Sub: Purchase and Fixture of Furniture items/ Contingency Expenditure and charged to work during the period 2014-2017 : Regularisation of Rs 8,16,97,581/-

(a) Purchase and Fixture of Furniture items.

As per delegation of Financial Power to HOD/HOO, Govt of NCT, Delhi issued by Finance Deptt, Govt of NCT, Delhi dated 31.10.2008 and dated 12.03.2015 to HODs and Administrative Secretaries, purchase of fixture and furniture items are economically banned. In the case sanction to be issued by HODs, FD's approval is required to relax the economy ban on purchase of furniture and in case of Administrative Secretaries, upto Rs 10,00,000 without obtaining relaxation from FD. However, approval for number and type of furniture to be procured should be obtained from FD.

During the course of audit, it has been observed that following bills have been paid on account of purchase of furniture without approval of HOD, Administrative Secretary and relaxation from FD as the case may be :-

S/No	Bill No and date	Items	Charged to work	Amount in (Rs.)
1.	01 dated 11.04.2014	40 x Visitor Chair @ Rs 527.60/- per char	A/R & M/O	21104
2.	10 dated 02.05.2014	Furniture items	A/R & M/O	428397
3.	11 dt 02.5.2014	Furniture items	A/R & M/O	409567
4.	28 dt 8.9.2014	Furniture items	4059 - Capital	436758
5.	56 dt 26.9.2014	Furniture items	4059 - Capital	573455
6.	24 dt 22.10.2014	Furniture items	A/R & M/O	500241
7.	02 dt. 04.12.2014	Furniture item	A/R & M/O	155071
8.	03 dt. 04.12.2014	Furniture item	A/R & M/O	184858
9.	19 dt. 18.12.2014	Furniture items	4059-Capital	428751
10.	58 dt. 26.02.2015	Furniture item	A/R & M/O	304327
11.	12 dt. 18.03.2015	Furniture item	A/R & M/O	5960
12.	58 dt. 31.03.2015	Furniture item	4059 - Capital	450000
13.	59 dt 31.3.2015	Furniture items	4059 - Capital	456780
14.	60 dt. 31.03.2015	Furniture item	4059 - Capital	411313
15.	20 dt 22.6.2015	Furniture item	A/R & M/O	478420
16.	21 dt 22.6.2015	Furniture item	A/R & M/O	457539
17.	41 dt 24.8.2015	Furniture item	A/R & M/O	449995
18.	42 DT 24.8.2015	Furniture item	A/R & M/O	405859
19.	13 dt 9.11.2015	Furniture item	A/R & M/O	471794
20.	56 dt 23.3.2016	Furniture item	A/R & M/O	821007
	Total			Rs 78,51,196/-

In addition charging expenditure on a/c of purchase of furniture to the contingencies of A/R & M/O and 4059 - Capital is violation of OM No F.1(9)/2015-16/Fin-in/Exp-

4/infra/6277-6416 dated 22.12.2015 which stipulate that the provision of contingency is meant for unforeseeable and unidentifiable items which cannot be included/anticipated while preparing estimates for the work/project. It is a line item on Expenditure budgeting. Accordingly, the component of contingency as sanctioned by the competent sanctioning authority shall be invariably utilized for the same. Personal claims on any account including "Conveyance", "office contingencies" etc shall not be charged on works.

(b) **Sub: Provision of Contingency and its Utilization during the period 2014-2017**

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 unforeseen 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 to works.

During the course of audit of financial year 2014-15, 2015-16 and 2016-17, it has been observed that following bills have been charged to works contrary to the instructions contained in the above OM :-

S/No	Bill No and date	Type of bill	Charged to	Amount (Rs)
1.	11 dt 11.04.2014	Office contingency	A/R & M/O	9891
2.	12 dt 11.04.2014	Office contingency	A/R & M/O	4803
3.	01 to 05 of 02.05.2014	Office contingency	A/R & M/O	30921
4.	09 dt 02.5.2014	Water Bill	A/R & M/O	1410884
5.	13 dt. 02.05.2014	Providing servicing of computer operator	A/R & M/O	169200
6.	18 dt. 02.05.2014	Purchase of photocopier machine	A/R & M/O	87073
7.	19 dt. 06.05.2014	Salary contractual DEOs	A/R & M/O	107572
8.	20 dt. 12.05.2014	Ladies purse	A/R & M/O	4000
9.	21 dt. 12.05.2014	Telephone bill	A/R & M/O	1458
10.	25 dt. 20.05.2014	Rubber stamp	A/R & M/O	2380
11.	26 dt. 20.05.2014	HP Tonner cartage	A/R & M/O	13706
12.	27 dt. 20.05.2014	HP Tonner cartage	A/R & M/O	11,893
13.	28 dt. 20.05.2014	HP Tonner cartage	A/R & M/O	8938
14.	30 dt. 27.05.2014	Professional charge for DVAT return	A/R & M/O	10487
15.	01 dt 02.6.2014	Water Charges	A/R & M/O	1410884
16.	20 dt. 23.06.2014	Telephone charge	A/R & M/O	729
17.	21&22 dt. 23.06.2014	Petrol charge	A/R & M/O	34131
18.	23 to 28 dt. 23.03.2014	Stationary and general item	A/R & M/O	38541
19.	09 dt. 03.07.2014	Professional charges to N. Mittal & coy	A/R & M/O	8664
20.	10 dt. 03.07.2014	Professional charges to N. Mittal & coy	A/R & M/O	13483
21.	11 dt. 11.07.2014	Stationary and rubber stamp	A/R & M/O	1560
22.	14 dt. 11.07.2014	Water charges	A/R & M/O	3291850
23.	16 dt. 23.07.2014	Printer cartage	A/R & M/O	4620
24.	18 dt. 23.07.2014	Property tax	A/R & M/O	4254107

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25.	01 dt 04.8.2014	Water charges	A/R & M/O	1276393
26.	02 to 04 dt 4.8.2014	Petrol	A/R & M/O	55333
27.	31 dt 06.8.2014	Hiring of computer operator	A/R & M/O	144441
28.	39 dt 26.8.2014	Repair of car DLICQ4051	A/R & M/O	2982
29.	39 dt 26.8.2014	Ante Virus	A/R & M/O	5000
30.	02 to 05 dt 14.10.2014	Stationery	A/R & M/O	78345
31.	06 dt 14.10.2014	Shuttle Cock (Sports)	A/R & M/O	1859
32.	10 dt 17.10.2014	Hiring of vehicle	A/R & M/O	17023
33.	13 dt 17.10.2014	Repair of vehicle	A/R & M/O	3885
34.	15 dt. 21.10.2014	Hiring of driver (DL 9CC6798)	A/R & M/O	12000
35.	21 dt. 21.10.2014	Hiring of driver	A/R & M/O	10374
36.	22 dt. 22.10.2014	Repair of Vehicle	A/R & M/O	805
37.	01 dt. 03.11.2014	Water charges	A/R & M/O	2888801
38.	05 dt. 10.11.2014	Pendrive	A/R & M/O	1800
39.	10 dt. 11.11.2014	Hiring of driver (DL 9CC6798)	A/R & M/O	12000
40.	11 dt. 13.11.2014	Hiring of driver	A/R & M/O	2700
41.	12 dt. 18.11.2014	Hiring of driver	A/R & M/O	2700
42.	12 dt. 18.11.2014	Cartage	A/R & M/O	4660
43.	12 dt. 18.11.2014	Cartage	A/R & M/O	2200
44.	13 to 15 dt. 14.11.2014	Petrol	A/R & M/O	55655
45.	28 dt. 24.11.2014	Hiring of driver	A/R & M/O	2700
46.	06 dt 05.12.2014	Petrol (DL1CS4187)	A/R & M/O	2500
47.	08 dt.09.12.2014	Repair of vehicle (DL1CS4187)	A/R & M/O	4852
48.	17 dt. 11.12.2014	Accessories for car	A/R & M/O	1100
49.	17 dt. 11.12.2014	Hiring of driver	A/R & M/O	2700
50.	18 dt. 18.12.2014	Hiring of driver(DL1CS4187)	A/R & M/O	13550
51.	20 dt. 19.12.2014	Repair of vehicle	A/R & M/O	7922
52.	20 dt. 19.12.2014	Hiring of driver	A/R & M/O	1875
53.	26 dt 19.12.2014	Hiring of vehicle	A/R & M/O	7870
54.	32 dt.20.12.2014	Water Charges	A/R & M/O	3157571
55.	04 dt. 08.01.2015	Cart rage toner	A/R & M/O	4660
56.	05 dt. 12.01.2015	Hiring of driver (DL1CS4187)	A/R & M/O	13200
57.	06 dt. 12.01.2015	Hiring of computer operator	A/R & M/O	31500
58.	07 dt. 13.01.2015	Petrol	A/R & M/O	8673
59.	08 dt. 10.01.2015	Misc item for sect. PWD office	A/R & M/O	5284
60.	11 dt.24.01.2015	Water charges	A/R & M/O	2015457
61.	12 dt. 28.01.2015	Hiring of driver	A/R & M/O	2700
62.	12 dt. 28.01.2015	Cartrage of printer	A/R & M/O	6700
63.	3 to 7 dt. 12.02.2015	Purchase of petrol	A/R & M/O	62843
64.	08 to 11 dt. 12.02.2015	Stationery	A/R & M/O	26135
65.	17 dt. 12.02.2015	Computer operator	A/R & M/O	137242
66.	18 dt 12.02.2015	Printer cartrage	A/R & M/O	10000
67.	21 dt 12.02.2015	Hiring of manpower	A/R & M/O	105227
68.	23 dt 12.02.2015	Computer software	A/R & M/O	5000
70..	24 dt. 13.02.2015	Petrol	A/R & M/O	5530
71.	35 dt. 16.02.2015	Hiring of peon	A/R & M/O	28800
72.	36 dt. 16.02.2015	overtime	A/R & M/O	6250
73.	36 dt. 16.02.2015	Petrol (DL3CBB3368)	A/R & M/O	2500
74.	37 dt. 19.12.2015	Repair of vehicle (DL1CQ4051)	A/R & M/O	4169
75.	38 dt. 21.02.2015	Hiring of vehicle	A/R & M/O	35473
76.	53 dt. 23.02.2015	Hiring of driver	A/R & M/O	12000
77.	55 dt. 23.02.2015	Stationery	A/R & M/O	5109
78.	56 dt. 23.02.2015	Stationery	A/R & M/O	8379
79.	60 dt. 26.02.2015	Hiring of drive and vehicle	A/R & M/O	6750
80.	01 dt. 02.03.2015	Water charges	A/R & M/O	207145
81.	06 dt. 04.03.2015	Computer operator	A/R & M/O	139200

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82.	09 dt. 17.03.2015	Manpower	A/R &M/O	218366
83.	10 dt. 17.03.2015	Hiring of vehicle	A/R &M/O	27354
84.	11 dt. 17.03.2015	Water charges	A/R &M/O	181385
85.	20 to 23 dt. 19.03.2015	Computer parts	A/R &M/O	8400
86.	25 dt. 20.03.2015	Repair of vehicle	A/R &M/O	6441
87.	25 dt. 20.03.2015	Petrol	A/R &M/O	2500
88.	32 dt. 26.03.2015	Repair of photocopy machine	A/R &M/O	9987
89.	34 dt. 26.03.2015	Manpower	A/R &M/O	139200
90.	44 dt. 31.03.2015	Hiring of driver & vehicle	A/R &M/O	2700
91.	54 dt. 31.03.2015	Hiring of computer operator	A/R &M/O	106546
92.	03 dt 10.04.2015	Hiring of manpower	A/R &M/O	63291
93.	04 dt. 10.04.2015	Hiring of vehicle	A/R &M/O	27615
94.	06 dt 16.04.2015	Repair of vehicle (DL1CQ4051)	A/R &M/O	18574
95.	07 dt. 21.04.2015	Hiring of driver	A/R &M/O	28652
96.	08 dt. 27.04.2015	Hiring of driver	A/R &M/O	9340
97.	09 dt. 21.04.2015	Hiring of vehicle	A/R &M/O	2700
98.	09 dt. 21.04.2015	Telephone bill	A/R &M/O	673
99.	09 dt. 21.04.2015	Petrol	A/R &M/O	1000
100.	11 dt. 30.04.2015	Petrol (DL3CBV 3368)	A/R &M/O	1800
101.	11 dt. 30.04.2015	Petrol (DL3CBV 3368)	A/R &M/O	1910
102.	11 dt. 30.04.2015	Telephone bill	A/R &M/O	673
103.	11 dt. 30.04.2015	Petrol (DL3CBV 3368)	A/R &M/O	4400
104.	02 dt 01.05.2015	Wage peon PWD Office	A/R &M/O	37740
105.	15 dt 07.05.2015	Furniture item	A/R &M/O	485567
106.	16 dt. 07.05.2015	Furniture item	A/R &M/O	436131
107.	17 dt. 12.05.2015	Petrol (DL1CQ4051)	A/R &M/O	21699
108.	18 dt. 12.05.2015	Tonner	A/R &M/O	8610
109.	19 dt. 12.05.2015	Hiring of manpower	A/R &M/O	64126
110.	20 dt. 12.05.2015	Hiring of vehicle	A/R &M/O	19900
111.	22 dt. 13.05.2015	Payment of news paper bill	A/R &M/O	1200
112.	22 dt. 13.05.2015	Computer item	A/R &M/O	1575
113.	23 dt. 16.05.2015	Water bill	A/R &M/O	5980282
114.	35 dt. 20.05.2015	Stationery	4070-Adimm	12631
115.	36 dt. 20.05.2015	Stationery	4070-Adimm	9492
116.	37 dt. 20.05.2015	Petrol (DL3CBV3368)	A/R &M/O	2400
117.	38 dt. 23.05.2015	Hiring of vehicle	A/R &M/O	2700
118.	38 dt. 23.05.2015	Repair of vehicle	A/R &M/O	100
119.	39 dt. 23.05.2017	Property tax	A/R &M/O	4254107
120.	40 dt. 25.05.2015	Hiring of driver	A/R &M/O	12000
121.	07 dt. 09.06.2015	Wages peon employed at PWD head Quarter	A/R &M/O	45560
122.	08 dt 09.06.2015	Hiring of vehicle	A/R &M/O	38151
123.	12 dt 09.06.2015	Pen drive	A/R &M/O	1400
124.	12 dt 09.06.2015	Petrol (DL3CBV 3368)	A/R &M/O	2526
125.	15 dt 17.06.2015	Photocopier for PWD office	A/R &M/O	56964
126.	16 dt. 17.06.2015	Repair of photocopier	A/R &M/O	5700
127.	17 dt 17.06.2015	Hiring of driver	A/R &M/O	15500
128.	18 dt. 17.06.2015	Payment of petrol (DL1CQ4051)	A/R &M/O	19064
129.	19 dt 18.06.2015	Purchase of electronic item	A/R &M/O	3656
130.	21 dt. 22.06.2015	Furniture items	A/R &M/O	457539
131.	23 dt. 23.06.2015	Telephone reimbursement	A/R &M/O	673
132.	23 dt. 23.06.2015	Petrol (DL3CBV3368)	A/R &M/O	2654
133.	23 dt. 23.06.2015	Ladies Purse	A/R &M/O	3500
134.	06 dt. 03.07.2015	Stationery	A/R &M/O	24687
135.	07 dt. 03.07.2015	Photocopier paper	A/R &M/O	9554
136.	09 dt. 13.07.2015	Hiring of driver	A/R &M/O	12000

			A/R &M/O	6625
137	12 dt. 13.07.2015	Badminton racket TT shuttlecock	A/R &M/O	2700
138	12 dt. 13.07.2015	Hiring of Vehicle	A/R &M/O	1000
139	25 dt. 31.07.2015	Petrol (DL3CBV3368)	A/R &M/O	718
140	18 dt. 07.08.2015	Telephone bill (27856416)	A/R &M/O	2700
141	18 dt. 07.08.2015	Hiring of vehicle	A/R &M/O	500
142	18 dt. 07.08.2015	Petrol (DL CCBV3368)	A/R &M/O	29800
143	22 dt. 11.08.2015	Hiring of vehicle	A/R &M/O	1967
144	23 dt. 12.08.2015	Stationery	A/R &M/O	718
145	35 dt. 14.08.2015	Telephone Bill (27856416)	A/R &M/O	1480
146	35 dt. 14.08.2015	Calculator and pan drive 16 GB	A/R &M/O	2700
147	35 dt. 14.08.2015	Hiring of vehicle	A/R &M/O	1000
148	36 dt. 18.08.2015	Petrol (DL3CBV3368)	A/R &M/O	8000
149	36 dt. 18.08.2015	Purchase of mobile	A/R &M/O	253688
150	44 dt. 24.08.2015	Providing services of computer operator, peon	A/R &M/O	10382
151	45 dt. 26.08.2015	Repairing of vehicle (DL1CQ4051)	A/R &M/O	21224
152	01 dt. 03.09.2015	Hiring of vehicle	A/R &M/O	9940
153	08 dt. 11.09.2015	Repairing of vehicle	A/R &M/O	3124
154	09 dt. 11.09.2015	Stationery	A/R &M/O	9248
155	10 dt. 11.09.2015	Stationery	A/R &M/O	14301
156	11 dt. 11.09.2015	Toner cartridge	A/R &M/O	1535198
157	01 dt. 01.10.2015	Water charges	A/R &M/O	17529
158	05 dt. 17.10.2015	Petrol	A/R &M/O	23177
159	06 dt. 17.10.2015	Petrol	A/R &M/O	12000
160	07 dt. 17.10.2015	Hiring of driver	A/R &M/O	37653
161	09 dt. 17.10.2015	Hiring of vehicle	A/R &M/O	976
162	11 dt. 30.10.2015	Newspaper Reimbursement	A/R &M/O	718
163	11 dt. 30.10.2015	Telephone	A/R &M/O	2700
164	11 dt. 30.10.2015	Hiring of vehicle	A/R &M/O	8678
165	06 to 07 dt. 07.11.2015	Purchase of stationery	A/R &M/O	29700
166	08 dt 07.11.2015	Hiring of vehicle	A/R &M/O	7216
167	01 dt. 03.12.2015	Vehicle repair	A/R &M/O	2700
168	01 dt 03.12.2015	Hiring of vehicle	A/R &M/O	20162
169	02 dt. 03.12.2015	Petrol	A/R &M/O	17503
170	03 dt. 03.12.2015	Petrol	A/R &M/O	4359975
171	04 dt. 05.12.2015	Water charges	A/R &M/O	2700
172	18 dt. 30.12.2015	Hiring of vehicle	A/R &M/O	1495
173	18 dt. 30.12.2015	Repair of vehicle	4202 capital	824997
174	57 dt. 21.01.2016	Water charges	4202 capital	53257
175	58 dt. 21.01.2016	Water charges	4202 capital	1684
176	29 dt. 21.01.2016	Telephone bill (22783980)	4202 capital	802
177	30 dt. 21.01.2016	Telephone bill (2212421503)	A/R &M/O	22027
178	45 dt.09.02.2016	Repairing of vehicle	A/R &M/O	14891
179	62 dt. 11.02.2016	Petrol	A/R &M/O	9989
180	63 dt. 11.02.2016	Petrol	A/R &M/O	2143003
181	100 dt. 22.02.2016	Water charges	A/R &M/O	2980
182	101 dt. 22.02.2016	Water charges	A/R &M/O	1055
183	102 dt. 22.02.2016	Water charges	A/R &M/O	2700
184	152 dt. 29.02.2016	Hire of vehicle	A/R &M/O	2290942
185	28 dt. 16.03.2016	Water charges	A/R &M/O	1049
186	29 dt. 16.03.2016	Water charges	A/R &M/O	15000
187	42 dt. 21.03.2016	Hiring of driver	A/R &M/O	14295
188	50 to 52 dt. 22.03.2016	Stationery	A/R &M/O	116500
189	55 dt. 22.03.2016	Furniture item	A/R &M/O	821007
190	56 dt. 22.03.2016	Furniture item	A/R &M/O	



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191	88 dt. 29.03.2016	Telephone bill	A/R &M/O	2048
192	99 dt. 30.03.2016	Hiring of vehicle	A/R &M/O	2700
193	99 dt. 30.03.2016	Keyboard, mouse and pan drive	A/R &M/O	2153
194	99 dt. 30.03.2016	Cartridge	A/R &M/O	2095
195	35 to 37 dt. 18.04.2016	Tonner	A/R &M/O	12810
196	39 dt. 18.04.2016	Water charges	A/R &M/O	2290942
197	52 dt. 21.04.2016	Book	A/R &M/O	1100
198	52 dt. 21.04.2016	Telephone bill	A/R &M/O	905
199	53 dt. 22.04.2016	Toner cartridge	A/R &M/O	13362
200	55 dt. 22.04.2016	Stationery	A/R &M/O	11055
201	57 dt. 22.04.2016	Telephone bill	A/R &M/O	1079
202	72 to 74 dt. 20.05.2016	Stationery	A/R &M/O	45292
203	108 dt. 26.05.2016	Hiring of vehicle	A/R &M/O	3000
204	02 dt 02.06.2016	Water charges	A/R &M/O	2216972
205	03 dt 02.06.2016	Property tax	A/R &M/O	4254107
206	128 dt. 29.06.2016	Water bill	A/R &M/O	2216972
207	53 to 57 dt. 14.06.2016	Toner, hard disk & Ram	A/R &M/O	42000
208	26 dt.08.07.2016	Cartridge , file cover , test pin, pan drive	A/R &M/O	8760
209	34 to 35 dt. 13.07.2016	Stationery	A/R &M/O	31204
210	40 to 41 dt 14.07.2016	Water bill	A/R &M/O	869885
211	42 to 43 dt 14.07.2016	Petrol	A/R &M/O	34102
212	72 dt. 22.07.2016	Water bill	A/R &M/O	761631
213	82 dt. 28.07.2016	Water bill	A/R &M/O	1847594
214	82 dt 26.08.2016	Water bill	A/R &M/O	2734290
215	78 dt 24.08.2016	Telephone bill	A/R &M/O	1136
216	79 dt. 24.08.2016	Electricity bill	A/R &M/O	4220
217	80 dt 24.08.2016	Telephone bill	A/R &M/O	956
218	01 dt. 07.09.2016	Telephone bill	A/R &M/O	1016
219	38 dt. 14.09.2016	Telephone bill	A/R &M/O	1084
220	71 dt. 19.09.2016	Hiring of driver	A/R &M/O	12000
221	109 dt.23.09.2016	Furniture item	A/R &M/O	97761
222	137 dt. 28.09.2016	Repair of vehicle (DLCBV3368)	A/R &M/O	64067
223	95 dt.25.10.2016	Water bill	A/R &M/O	2143003
224	70 dt. 25.10.2016	Telephone bill	A/R &M/O	805
225	71 dt. 25.10.2016	Repairing of vehicle	A/R &M/O	8895
226	72 to 75 dt. 25.10.2016	Petrol	A/R &M/O	86803
227	96 dt. 25.10.2016	Water bill	A/R &M/O	761631
228	97 dt 25.10.2016	Water bill	A/R &M/O	108254
229	12 dt 07.10.2016	Hiring of vehicle	A/R &M/O	3000
230	44 dt 17.10.2016	Electricity bill	A/R &M/O	12650
231	31 &32 dt. 20.12.2016	Water bill	A/R &M/O	869885
232	33 & 36 dt 20.12.2016	Electricity	A/R &M/O	20250
233	34 &35 dt. 20.12.2016	Telephone bill	A/R &M/O	1830
234	30 dt 11.01.2017	Telephone bill	A/R &M/O	3202
235	54 dt 19.01.2017	Water bill	A/R &M/O	115393
236	26 dt 10.01.2017	Water bill	A/R &M/O	3794898
237	55 dt. 19.1.2017	Water bill	A/R &M/O	812543
238	56 & 57 dt 19.01.2017	Electricity bill	A/R &M/O	9900
239	58 dt.19.01.2017	Telephone	A/R &M/O	2020
240	49 dt. 25.02.2017	Electricity bill	A/R &M/O	5180
241	50 dt 25.02.2017	Telephone	A/R &M/O	840
242	51 dt 25.02.2017	Water charges	A/R &M/O	111941
243	53 dt 25.02.2017	Electricity	A/R &M/O	11720
244	54 dt. 25.02.2017	Telephone	A/R &M/O	825
245	56 dt 25.02.2017	Telephone	A/R &M/O	1073

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246	57 dt 25.02.2017	Cartridge	A/R &M/O	4190
247	24 dt 07.03.2017	Stationery	A/R &M/O	7200
248	25 dt. 07.03.2017	Toner cartridge	A/R &M/O	12569
249	26 dt 07.03.2017	Stationery	A/R &M/O	643
250	27 dt. 07.03.2017	Stationery	A/R &M/O	14073
	17			
251	105 dt. 24.03.2017	Stationery	A/R &M/O	7106
252	106 dt 24.03.2017	Stationery	A/R &M/O	3513
253	108 dt. 24.03.2017	Stationery	A/R &M/O	1987
	Total			Rs 7,38,46,385/-

The Department may take necessary action to regularise the payment of Rs Rs 8,16,97,581/- (Rs 78,51,196 + 7,38,46,385/-) with the approval of Finance Department, Govt of NCT, Delhi in terms of delegation of Financial Power to HOD/HOO, Govt of NCT, Delhi issued by Finance Deptt, Govt of NCT, Delhi dated 31.10.2008/dated 12.03.2015, OM No F.1(9)/2015-16/Fin-in/Exp-4/infra/6277-6416 dated 22.12.2015 and F.1(9)/2015-16/Fin-in/Exp-4/infra/6277-6416 dated 22.12.2015 at the earliest.



Para 4

(Memo No 6 dated 12.01.2018)

Sub : Award of Work through Open Tender

During the test audit, the following discrepancies have been noticed in agreement executed by the deptt with various contractors during 2016-17 :-

(a) Agreement No 01/EE/EBMDM-221/PWD/GNCTD/2017-18

(i) As per rule 129 of CPWD manual 2014, no works shall be commenced or liability incurred in connection with it until administrative approval has been obtained from the appropriate authority. In the case of above agreement, tender for the above work has been floated by the Deptt on 18.2.2017 when Administrative approval of following school were not available with the deptt :-

(aa) Kalyanva's SKV -1002033. (A/A & E/S of Director Education of the work accorded vide Estate Branch, Directorate of Education letter No F.16/Estate/Distt (E)/SKV-K;alyanvas/2017-18/316-320 dated 8.5.2017).

(ab) Khicharipur Village SKV-1002360. (A/A & E/S of Director Education of the work accorded vide Estate Branch, Directorate of Education letter No F.16/Estate/East/SKV Khicharipur Village/2016-17/161-165 dated 27.3.2017).

(ac) Trilokpuri, Block-20 SKV -1002025. (A/A & E/S of Director Education of the work accorded vide Estate Branch, Directorate of Education letter No F.16/Estate/East/SKV (Sharda Sen, Trilokpuri/2017-18/389-394 dated 12.5.2017).

(ad) As per para 129 (2) of CPWD manual 2014, on grounds of urgency or otherwise, if it becomes necessary to carry out a work or incur a liability under circumstances when the provisions set out under sub rule 1 of rule 129 cannot be complied with, the concerned executive officer may do so on his own judgment and responsibility. Simultaneously, he should initiate action to obtain approval from the competent authority and also to intimate the concerned Accounts Officer. No such action has been found in file.

(ii) The tender was published by the Deptt on 18.2.2017 with estimated cost of the tender of Rs 4,17,68,680/-. As per para 17.5 of CPWD manual 2014, the publicity period of 14 days in the case of works with estimated cost put to tender more than Rs. 2 crores excluding date of publication of tender on web site or Press whichever is earlier and the date of receipt of the tenders are desirable. The tender was floated on 18.2.2017 with date of opening fixed as 03 Mar 2017. Excluding the date of 18.2.2017 and 03.3.2017, total period of publicity was given to above tender was 12 days. The above time limits may be varied at the discretion of the NIT approving authority keeping in view the exigencies of work but no such exigencies has been found recorded with the approval of NIT approving authority on file.



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(iii) The A/A & E/S has been accorded by Directorate of Education (6 schools) for Rs 3,27,31,320/- where as estimated cost put to tender was Rs 4,17,68,680/- (27% more than A/A & E/S). The reasons for escalating estimate cost (27%) has not been recorded on file.

(iv) As per CPWD Manual 2014 and OM DG/MAN/295 dt. 06.12.2013, 298 dt. 24.01.2014 and 302 dt. 12.03.2014, SE is empowered to accord technical sanction to detailed estimate and issue of NIT of maintenance work upto 200 lakh. T.S and approval of NIT for Rs 4,17,68,680/- of above work was not under the power of SE. Kindly intimate details of endorsement of OM No 80/3/2016-S&D/W-3 dated 18.11.2016 issued CPWD enhancing the power to CPWD officers to audit at the earliest.

(v) As per CPWD OM No DG/SE/CM/CON/Misc/01 dated 30.06.2015, it is mandatory that all Divisional Officer ie Executive Engineer should be registered with labour department as per the contract labour (Regulation and Abolition) Act 1970. Kindly submit registration certificate of the division if already registered as per above OM. Also confirm whether contractor awarded with the work has obtained valid license as per clause 19 of the NIT.

(vi) As per Section 2 para 2.1 of CPWD manual 2014, there are four main stages in execution of work ie administrative approval, expenditure sanction, technical sanction and availability of funds. In the case of above agreement, technical sanction has been accorded by SE, PWD Maintenance Circle (East) on 18.7.2017 ie after all the codal formalities and award of the work (26.4.2017) has been completed.

(b) **Work Order No 01/EE/PWD/M221/16-17 dt 02.4.2016.** The above work order has been issued for providing and installation laptop for SE East New Delhi for Rs 79,697/- from open market. As per Govt of NCT, Delhi, Department of IT circular No F.1(38)/2004/IT/2833 dated 13.10.2004 and order Noi F10(135)/2009/IT/1402-05 dated 07.2.2010, all departments/agencies under Govt of Delhi shall procure these items from NICS, DGS & D and ICSIL only. From Open Market, whose specification are given in DGS & D or NICS rate contract. In case specification of hardware or accessories are different, deptt have to record reasons in writing and shall be required to take prior approval of Department of IT, GNCTD. No such action has been noticed by audit in the file.

(c) **Work Order No 03/EE/PWD/M221/16-17 dt 24.5.2016.** Jt Secy, Health and Family Welfare Deptt vide note dated 16.05.2016 has intimated the requirement of furniture, computers, printer and two ACs for establishment of AAMC control room. EE (Estt) Bldg has obtained approval of EE (East) M dated 17.5.2016 and issued the work order based on the spot quotation. As per delegation of Financial Power to HOD/HOO, Govt of NCT, Delhi issued by Finance Deptt, Govt of NCT, Delhi dated 31.10.2008 and dated 12.03.2015 to HODs and Administrative Secretaries, purchase of fixture and furniture items are economically banned. In the case sanction to be issued by HODs, FD's approval is required to relax the economy ban on purchase of



(4) 14/c

furniture and in case of Administrative Secretaries, upto Rs 10,00,000 without obtaining relaxation from FD. However, approval for number and type of furniture to be procured should be obtained from FD. In addition, As per Govt of NCT, Delhi, Department of IT circular No F.1(38)/2004/IT/2833 dated 13.10.2004 and order No F10(135)/2009/IT/1402-05 dated 9.2.2010, all departments/agencies under Govt of Delhi shall procure these items from NICSI, DGS & D and ICSIL only.

(d) **Work Order No 04/EE/EBMD/M221/16-17 dt 07.6.2016.** The above work order has been issued for providing and installation of computer for SE -East and EE -East from open market (B.R Enterprises). As per Govt of NCT, Delhi, Department of IT circular No F.1(38)/2004/IT/2833 dated 13.10.2004 and order No F10(135)/2009/IT/1402-05 dated 9.2.2010, all departments/agencies under Govt of Delhi shall procure these items from NICSI, DGS & D and ICSIL only. From Open Market, whose specification are given in DGS & D or NICSI rate contract. In case specification of hardware or accessories are different, deptt have to record reasons in writing and shall be required to take prior approval of Department of IT, GNCTD. No such action has been noticed by audit in the file.

The Deptt may regularized the above payments in terms of CPWD Manual 2014 and department of information and technology Govt. of NCT order No. F10(135)/2009/IT/1402-05 dated 9.2.2010.



Para 5

(Memo dated 15.01.2018)

Subject : Public works (Suspense) Deposit- Huge outstanding/Unadjusted amount in the tune of Rs. 6 Crores.

During the test audit for the F.Y 2014-2017, while checking the Monthly Accounts and other related record of Suspense deposit, it has been found that a huge Outstanding/Unclaimed/Unadjusted balance in the tune of Rs. 6,11,35,147/- is till lying in MH-8443 (Part-II,III &V) as on 31st March 2017. Out of Rs 6 Crores (approx), Rs. 4,99,93,602/- is outstanding since 01st April 2014, as per details given below: -

S.No	Particulars	O.B (01/04/2014) (in Rs.)	C.B (31.03.2017) (In Rs.)
1	Part-II	1,11,15,089/-	1,78,76,437/-
2	Part-III	3,72,93,188/-	3,82,63,693/-
3	Part-V	15,85,325/-	49,95,017/-
	Total	4,99,93,602/-	6,11,35,147/-

In pursuance of instruction contained in Rule 189 of Central Government Accounts (Receipt & payments) Rules 1983, in the undisputed/unclaimed amount of Rs 4,99,93,602/- which is lying for more than three years with the deptt should have been credited/adjusted to Government-Accounts immediately.

The deptt may be directed to credit Rs 4,99,93,602/- to the Government as lapsed deposit under intimation to audit at the earliest.



313/c

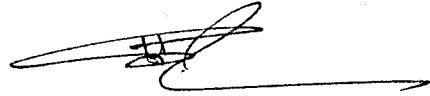
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Para 6

Subject : Non Production of Records/Documents

The following Records/Documents have not been provided to audit. The same may be provided at the time of next audit:-

- (a) Contractor Ledger/Works Abstract for the period 2008-09.
- (b) Register of review of MB for the period 2008-09.
- (c) Property Register for the period 2008-09.
- (d) Liveries Account for the period 2008-09.
- (e) Record of tender floated by subdivisions (M-2211, 2212 & 2213) during the period 2014-17 including tender file, agreement, payment details of contractor, Imprest Account of AEs and lab our report of each work for the period 2014-17.
- (f) LTC & Medical Register for the period 2014-17.
- (g) Log Book/History Sheet in respect of vehicle No DL1CQ4051 for the period 2014-17.



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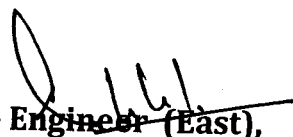
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Para 2

Memo No. 1 Dated 04.01.2018

Sub:- Cash security / Fidelity Bond of cashier / Store Keeper.

Reply:- Since there is no cash payment / transaction, Fidelity Bond is no more relevant now. All the payments are being made through ECS / RTGS/Cheque. Hence the para may be dropped.


**Executive Engineer (East),
Bldg Maint. Civil Divn. (M-221),
PWD, Delhi Sachivalaya
New Delhi**


04-03-2020

10/C

PART- I B
CURRENT AUDIT REPORT
(01.04.2017 to 31.03.2019)

Para No. 1
(Ref. Audit Memo no-7)

Sub: Heavy outstanding balances under deposits

During test check of monthly account of the Executive Engineer (C), East Building Players, EBMD-M221PWD, Delhi Sachivalaya, I.P State, New Delhi for the month of March, 2019, it was observed that an amount of Rs. 07.36 crores was lying outstanding under the head "Public Works Deposits" as detailed below:

Classes of deposits	Amount as on 31.03.2019
Civil Deposits - Security Deposits (Part II)	2,72,56,697/-
Civil Deposits - Public Work Deposits (Part III)	3,67,29,806/-
Civil Deposits - Other Deposits (Part V)	96,32,609/-
Total outstanding as on 31.03.2019	7,36,19,112/-

Heavy accumulation under Part-II of Rs. 2.72 crore was indicative of non review of Deposit Register at Divisional Level from time to time. This should now be reviewed and all deposits more than three years old where refund is due be credited to Revenue.

Accumulation of Rs. 3.67 crore under Part-III was due to non execution of work against deposits. Details of deposits lying outstanding with the Department, Amount received, amount spend were not made available & thus it could not be verified how long the deposits were outstanding and which Department were involved. Deposit under Part V has accumulated due to withheld amount from contractor's bill on account of non-sanction of EOT cases, testing defects, pending works etc.

Accumulation of Rs.96.32 lakh was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

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Para No. 2**(Ref. Audit Memo no-9)****Subject:-Office Expenditure charged to work**

During the test check of vouchers relating to works for the audit period it was observed that various expenditure were debited to various works but are of the nature of office expenditure. Few of the examples of such expenditure are given below.

Sl. No.	CV No. and date	Item	Name of work	Amount
1	7/06.02.19	HP Toner	A/R & M/O	8024
2	5/06.02.19	Replacement of motherboard	A/R & M/O	14750
3	6/06.02.19	HP Toner	A/R & M/O	8024
4	29/30.01.19	DJB bill payment	A/R & M/O	3553076
5	11/12.02.19	Service book binding	A/R & M/O	9720
6.	12/12.02.19	Upgradation of computer software	A/R & M/O	9440
7.	14/12.02.19	Anti Virus	A/R & M/O	7670
8.	02/07.03.18	Stitching charge of office file	A/R & M/O	3200
9	24/07.03.18	Pendrive	A/R & M/O	2750
10.	25/07.03.18	Computer parts	A/R & M/O	8142
11.	146/28.03.18	Property tax	A/R & M/O	389457
12.	145/28.03.18	Property tax	A/R & M/O	33696
13	56/20.03.18	HP Toner & Cartridge	A/R & M/O	1145

Other similar cases may also be reviewed at HOO/HOD level and these expenditure may be got regularized from Finance Department, GNCT of Delhi under intimation to audit.

Para No. 3**(Ref Audit Memo No. 10)****Sub: Non-installation of GPS system**

As per order No. 2/559/2018/CT-III/GAD/9023 dated 10.09.2018, issued by General Administration Department, for stopping the misuse of Government / Government hired private vehicles, it has been provided that, all vehicles have GPS in place before 30th September 2018, However on scrutiny of audit it has been revealed from the records provided by the division that 03 vehicle were hired during 2017-19, without having the GPS system.


After installation of GPS systems in the above vehicles the same may be intimated to Audit.

V. J. K. K. K.

Para No. 4**Sub: Non Production of Records.**

The following Records/Documents have not been provided to Audit . The same may be provided at the time of next Audit:-

- (a) Contractor Ledger/Works Abstracts for the period 2008-09.
- (b) Register of review of MB Register for the period 2008-09.
- (c) Property Register for the period 2008-09.
- (d) Liveries Account for the period 2008-09.
- (e) Records of tender floated by subdivisions (M-2211, 2212 & 2213) during the period 2014-17, including tender files, agreement, payment details of contractors, Imprest Account of AEs and lab our report of each work for the period 2014-17.
- (f) LTC and Medical Register for the period 2014-17.
- (g) Log Book/ History Sheet in respect of Vehicle No. DL 1CQ4051 for the period 2014-17.
- (h) Property Registers 2017-19.
- (i) Details of pending/ unreleased EMD/ Security Deposits and withheld amount along with due date up-to 31-03-2019.


VIPUL KAPOOR
AO/IAO
Audit Party-III

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**PART III
TEST AUDIT NOTE
(2017-2019)**

TAN NO .1 (Ref Audit Memo No. 02)

Subject:- Improper maintenance of Service Books.

During the test check of Service Books, the following shortcomings have been observed:

(1) Service Book to be shown to the official every year

SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.

(2) Re-attestation of Bio-data

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases.

(3) Home Town

As per SR 199, GIO (9), the declaration of home town submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But this has not been followed in most of the cases.

(4) Entry of Aadhaar Number

Entry of Aadhaar Number has not been made in the service book of staff as per instructions circulated by the Pr. Secretary(Finance), Finance Deptt., GNCT of Delhi vide No. F.3(03)/2015/T-1/Pr.AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably made so as to enable the PAO to mention the details of Aadhaar Number in Pension Payment Orders.

(5) Verification and communication of qualifying service

Further, as per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official concerned. The said certificate has not been found/ pasted in the Service Book of officials after verification of service from the concerned PAO.

The above discrepancies shall be rectified, and shown at the time of next Audit.

TAN NO .2 (Ref Audit Memo No. 04)

Subject: Improper maintenance of Pay Bill Registers.

During the test check of the PBRs maintained by the Office The Executive Engineer (C), East Building Players, EBMD-M221PWD, Delhi Sachivalaya, I.P State, New Delhi for the Audit period 2017-19 following irregularities have been noticed:-

Vijay Kumar

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
4. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
5. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year was not found.
6. GAR-18, Abstract of Pay bill is not prepared.
7. Several cuttings /over-writing have been made in the PBR which is required to be attested by the DDO concerned.

The above discrepancies shall be rectified and shown at the time of next Audit.

TAN NO .3 (Ref. Audit Memo no-5)

Sub: Unrealistic Estimates

During the test check of records of office of The Executive Engineer (C), East Building Players, EBMD-M221PWD, Delhi Sachivalaya, I.P State, New Delhi for the period 2017-18 to 2018-19, it has been noticed that there are huge variation between the estimates and the tendered amount. A few instances are as under:

Sr. No.	Agreement No.	Name of work	Estimated Amount (In Rs.)	Tendered Amount (In Rs.)	Variation in %age
1.	11/2017-18	Reconstruction of damaged boundary wall, side wall.	22,11,625	11,94,499	(-)45.99
2.	25/2017-18	Internal finishing & misc work	22,95,363	8,95,421	(-)60.99
3.	32/2017-18	Upgradation of floors, class rooms,	19,21,132	11,06,188	(-)42.42

Vijay Kumar

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		& misc civil works etc			
4.	55/2017-18	Cleaning of sewer line, main hole, open drain etc.	7,50,615	3,82,821	(-)48.99
5.	61/2017-18	Internal finishing & misc work	16,46,960	4,94,104	(-)69.99
6.	08/2018-19	Necessary maintenance of building	36,72,977	15,34,937	(-)58.21
7.	14/2018-19	Necessary repair & maintenance of flats	22,30,467	8,03,191	(-)63.99
8.	19/2018-19	Distempering , painting in campus & quarters	10,24,803	2,98,423	(-) 70.88
9.	28/2018-19	Whitewashing & finishing work	7,85,139	2,34,757	(-) 70.10
10.	59/2018-19	Wall painting of internal surface	19,04,646	6,16,724	(-)67.62

The estimates of works are prepared by the Technically experts Engineers on the basis of prevalent D.S.R and depending upon the prevailing Market rates, but still it has been observed that tenders have been received & accepted quoting the rates much below the estimated cost. More-over today the rates of every commodity are rising spirally yet the tenders have been accepted much below the estimated rates.

Such type of unreasonable variations can be attributed to wither wrong assessment of the quantity of items or sketchy estimates prepared in an unprofessional manner. The above details of work awarded much below the estimated cost which shows that estimates were prepared casually & no proper attention was given to made estimates more realistic basis.

TAN NO .4 (Ref. Audit Memo no-6)

Sub: Slow progress of works leading to missing the deadlines for completion of work.

Test check of progress reports revealed that progress of some of the works is very slow and missed the stipulated date of completion by 04 to 08 months. Details of some of the works are given below for reference:-

S. No.	Name of the work with agreement number	Name of the contractor / Tendered cost (in lacs)	Stipulated date of start	Stipulated date of completion	Actual Date of Completion	Delay in Months
1	01/EE/EBMD/M-221/PWD/17-18 EOR to SS RSKV Trilokpuri, Block 20 Delhi GGSSS at Vasundhra enclave delhi , Upgradation of class rooms, Corridors etc.	Sh. Sudesh Kumar	26.04.17	25.10.17	19.05.18	07
2	04/EE/EBMD/M-221/PWD/17-18 EOR to RSKV No.1 Mandawali RSKV No.2 Mandawali,	M/s Aliyan Construction Co.	18.05.17	17.11.17	24.05.18	06

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	RSKV No.3Mandawali, Upgradation of class rooms, Corridors etc.					
3	06/EE/EBMD/M- 221/PWD/17-18 A/A to RSBV Gandhi Nagar, GGSSS Kailash Nagar, RSKV Chander Nagar, Upgradation of class rooms, Corridors, toilets etc.	M/s Purvanchal Associates	25.05.17	24.11.17	19.05.18	06
4.	09/EE/EBMD/M- 221/PWD/17-18 A/A to RSKV New Ashok Nagar, RSKV Dallupura, Upgradation of class rooms, Corridors, toilets etc.	M/s New Bharat Const. Co.	04.06.17	03.10.17	25.05.18	07
5.	10/EE/EBMD/M- 221/PWD/17-18 A/A to RSBV Rajgarh Colony, SKV Block-B Geeta Colony, Upgradation of class rooms, Corridors, toilets etc.	M/s Purvanchal Associates	08.06.17	05.10.17	19.05.18	07
6.	29/EE/EBMD/M- 221/PWD/17-18 EOR to Police Station Jagatpuri, Replacement of damaged doors, window & other misc work	Mohd. Aftab	10.08.17	09.11.17	18.04.18	06
7.	38/EE/EBMD/M- 221/PWD/17-18, A/R&M/O to Police Station & staff quarters,Shakarpur Replacement of damaged doors, window & other misc work	M/s Inder Const. Co.	23.09.17	21.03.18	05.04.19	13
8.	66/EE/EBMD/M- 221/PWD/17-18, Renovation of SDM election office east AC-61	Sh. Raju	22.03.18	19.06.18	04.12.18	06
09.	25/EE/EBMD/M- 221/PWD/18-19 EOR to Gaumukh Aptt.Police colony Kaushambi, Development work of internal road, drain & sewer line	Sh. Pawan Kr. Jha	22.07.18	11.11.18	04.06.19	07
10.	40/EE/EBMD/M- 221/PWD/18-19, Renovation/Upgradation one staff room in each school	M/s Ramkrisha n Yudhister Prakash	20.10.18	19.12.18	09.09.19	10

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

TAN NO .5 (Ref Audit Memo No. 08)

Sub:- Time bared cheques amounting to Rs. 12171522/-.

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

While scrutiny of form 51 - "Schedule of Reconciliation of cheques drawn and Remittances" and other related records for the month of March, 2019 it has been found that cheques amounting to Rs. 12171522/-, which was issued by the division but not presented to bank for encashment and became time barred as per the detail given below

Sl. No.	Cheque No.	Date of issue	Amount (Rs.)
01.	C-510168	21.07.18	50785
02.	C-510240	22.03.18	2414790
03.	C-510242	22.03.18	860
04.	C-510247	22.03.18	39418
05.	C-510248	23.03.18	8095
06.	C-843040	31.03.18	9657574
Total			12171522

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

TAN NO . 6 (Ref Audit Memo No.11)

Subject: Improper maintenance of Vehicle log book.

During the test check of the vehicle log book maintained by the Office The Executive Engineer (C), East Building Players, EBMD-M221PWD, Delhi Sachivalaya, I.P State, New Delhi for the Audit period 2017-19 following irregularities have been noticed:-

1. Place and purpose of visit is not mentioned.
2. Reading of meter at the time of commencement & conclusion is not mentioned, Hence the distance covered could not be justified.

The same irregularities shall be rectified and shown at the time of next Audit

Vijay Kumar

TAN NO . 7 (Ref Audit Memo No.12)

Sub : Non revalidation of FDR

During the course of audit of Valuable Register maintained in PWD Division, M-221, it has been observed that the validity of a number of FDR, submitted by contractors, has already been expired and the Division has not made any efforts to get these FDR revalidated as per detail given hereunder. Similar types of other cases may also be reviewed and actions may be taken either to revalidate these FDR or refund them to the concerned firms if the purpose of holding these FDR has been fulfilled.

Details of FDR

S. No.	FDR No	Date of Issue	FDR valid upto	Reason for non release
1.	592186	18.01.17	18.07.17	Concerned Firm did not turn upto collect the FDR
2.	588870	06.03.17	06.03.18	Concerned Firm did not turn upto collect the FDR
3.	019836	09.05.17	09.1.17	Concerned Firm did not turn upto collect the FDR
4.	642006	16.06.17	16.12.18	Concerned Firm did not turn upto collect the FDR
5.	59262	27.6.17	27.12.17	Concerned Firm did not turn upto collect the FDR
6.	592623	27.06.17	27.12.17	Concerned Firm did not turn upto collect the FDR
7.	0963303	05.07.17	04.10.18	Concerned Firm did not turn upto collect the FDR
08	36988934471	05.07.17	03.10.18	Concerned Firm did not turn upto collect the FDR
09	377821	04.09.17	04.12.18	Concerned Firm did not turn upto collect the FDR
10	816513	26.12.17	26.03.19	Concerned Firm did not turn upto collect the FDR
11	199295	08.01.18	08.01.19	Concerned Firm did not turn upto collect the FDR
12	0599611	14.03.18	14.03.19	Concerned Firm did not turn upto collect the FDR

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13	0425817	11.04.18	11.10.18	Concerned Firm did not turn upto collect the FDR
14	155693	19.06.18	19.03.19	Concerned Firm did not turn upto collect the FDR
15	212186	02.08.18	02.02.19	Concerned Firm did not turn upto collect the FDR
16	404022871332	18.05.17	01.06.18	Case pending for approval with higher office.
17	404022871333	01.06.17	01.06.18	
18	4022709123	18.05.17	18.05.18	
19	4022709122	18.05.17	18.05.18	

TAN NO . 8 (Ref Audit Memo No.13)

Sub: Unfruitful expenditure on advertisement due to fore-closure of work.

The CPWD Manual vide Section 15.1 (2) stipulates that before approval of NIT it is desirable to have availability of clear site, funds and approval of building plans from local bodies. During the test check of files of agreement of M-221, Delhi, it was observed that the division has awarded the work to the contractor as detailed below:

S. No	Name of work	Tendered Cost of work	Stipulated date of start	Completion date	Agreement No.	Date of fore-closure	Name of contractor
1.	Installation of rain water harvesting system	12,88,511	10.08.18	09.10.18	32/EE/PW D/2018-19	24.04.19	Sh. Sanjeev Kumar

The above works could not be started and the work was fore-closed under clause 3A of the agreement. The audit is of the opinion that awarding of above work is without ensuring the availability of clear site as envisaged as per CPWD Manual It is suggested that the NIT may be called after ensuring the conditions mentioned in section 15.1.(2) of CPWD Manual.

Vipul Kapoor
VIPUL KAPOOR
 AO/IAO
 Audit Party-III