

**DIRECTORATE OF AUDIT  
GOVT. OF NCT DELHI  
DELHI SECRETARIAT,  
NEW DELHI – 110002**

**Sub:- Audit Report of E.E. (C), KKD Court Division (M-231) Under Akshardham Flyover, Noida Mor, Delhi-110091, (D.D.O. M-231, 84322) (1992/12), for the period 2019-20 to 2022-23.**

**INTRODUCTION:-**

The I.A.R and ELFA on the accounts E.E. (C), KKD Court Division (M-231) Under Akshardham Flyover, Noida Mor, Delhi-110091, (D.D.O. M-231, 84322) (1992/12), for the period 2019-20 to 2022-23, for the period 2019-20 to 2022-23 was conducted by the field Audit party No. XXV comprising of Sh. Sushil Kumar, IAO, Sh. Satish Kumar, ASO . The Audit was conducted during the period from 24.07.2023 to 04.08.2023 (Total working days 10).

**AIMS AND OBJECTIVES:-**

The Aims and Objective of this office is to execute the maintenance works of karkardooma Court Building, Karkardooma Court Judges Residential Flats, Lawyers Chamber at karkardooma Court Building, Delhi Administration (DA) Staff Quarters at karkardooma Village, UTCS Building at Vishwas Nagar, Employment Exchange at Vishwas Nagar World class skill center at Vivek Vihar, Industrial Training Institute, vivek Vihar & Shahara, DSSSB Building, Dy. Labour Commissioner Office Vishkarma Nagar , Sanskar Ashram Tahir pur , Deposit works of Delhi Police, CBD Fore Saion, Shahdara, DIET , Dilshad Garden & Institution Area of Karkardooma Constn. Of buildings of various Delhi Govt. Deptt viz. weight & measurement Deptt and 43 various Govt. School Buildings to maintain the structure and to keep the buildings useable for the use of citizen of Delhi and create new infrastructure.

**HOD/HOS/DDO's/CASHIERS:-**

The following officers/Officials have served as H.O.D/H.O.O/D.D.O/Cashier during year Audit Period 2021-2022.

**H.O.D/D.D.O's/Cashiers**

S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Sh. Nand lal	Executive Engineer	01.04.2019	05.11.2019
2.	Sh. Rajendra kumar	Executive Engineer	05.11.2019	18.04.2022
3.	Sh. Pawan Kumar	Executive Engineer	18.04.2022	30.06.2022
4.	Sh. Brijesh Kumar Sharma	Executive Engineer	30.06.2022	Till date
5	Sh. Bijendra kumar	Cashier	04.2019	08.2020
5.	Sh. Ajit Pal bhati	Cashier	08.2020	07.2022
6.	Sh. Bijendra Kumar	Cashier	07.2022	Till date

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R.E. and expenditure incurred in respect of this office during the Audit Period 2019-2020 to 2022-23 are as under:-

Financial Year	Fig.(In Lacs)		
	R.E.	Expenditure	Balance Amount
2019-20	521495000	195437449	326057551/-
2020-21	194750000	177767649	16982351/-
2021-22	368162000	302554772	65607228/-
2022-23	398100000	347357007	50742993/-

**Statutory Audit:-**

As per reply submitted by the Department AGCR audit has been conducted upto 31.03.2022.

**Vacancy Statement:-**

Vacancy Statement				
S. No.	Name of the Post	No. of Sanctioned Posts	Filled	Vacant
1	Group- 'A'	01	01	Nil
2	Group- 'B'	17	11	06
3	Group- 'C'	11	03	08

**Maintenance of Records:-**

The maintenance of records of EE (C) (East) Roads, Near Shakarpur Police Station, Ramesh Park, Pusta Road, Delhi-110092 (D.D.O. M-212, 84316) (1902/12)for the period 2019-20 to 2022-23 was found satisfactory subject of observations made in current audit report and in test audit note.

**Old Audit report**

There were 17 audit para's outstanding in the previous audit report with recovery of Rs. 300000/-. 08 Old Outstanding Audit paras have been settled on the basis of reply/taken afresh. Remaining 09 Old outstanding audit paras including recovery of Rs. 300000/- incorporated in current audit report.

**A. Details of Old Outstanding Paras:-**

S. No.	Year	Total Para's	Para Settled	Para no. Of settled para's	Outstanding Para's
1.	2008-2009	03	Nil	Nil	03
2.	2009-2014	04	Nil	Nil	04
3.	2014-2017	02	01	03	01
4.	2017-2019	08	07	03, 04, 05, 06, 07, 08 & 09	01
<b>Total</b>		<b>17</b>	<b>08</b>	<b>--</b>	<b>09</b>

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**B. Details of Old Recovery:-**

Sr. No.	Year	Para No.	Details of Recoveries (In Rs.)		
			Raised	Amount Recovered	Balance
1	2009-2014	01	300000/-	NIL	300000/-
<b>Total</b>			<b>300000/-</b>	<b>Nil</b>	<b>300000/-</b>

**PART-II**  
**Current Audit Report**

During the course of current audit 12 Audit Memos (06 Record Memos and 12 Observation Memos) were issued to the unit highlighting various irregularities with recovery of Rs. Nil. The unit has submitted satisfactory reply of 01 Audit Memo and settled on the spot. Hence, remaining 11 Observation Memos have been converted into 08 Paras (Including Para No. 08 of Non-Production of Record) alongwith recovery of Rs. Nil/- and 04 TAN, which have been incorporated in the current audit report.

**Current Audit Report as Part-II.**

**Details of Current Audit Paras & TAN with Recovery (Audit period 2019-20 to 2022-23):-**

Memo No.	Subject	Amount Pointed out (in Rs.)	Amount dropped on the basis of reply (in Rs.)	Amount Recovered (in Rs.)	Balance	Remarks
1	Shortcomings in maintenance of Cash Book	---	---	---	---	TAN No. 01
2	Shortcomings maintenance of Pay Bill Registers	---	---	---	---	TAN No. 02
3	Public Works (Suspense) Deposits	---	---	---	---	Para No. 01
4	Deviation on Tendered Amount	---	---	---	---	Para No. 02
5	Delay in completion of work beyond the stipulated date of completion	---	---	---	---	Para No. 03
6	Unrealistic Estimates	---	---	---	---	Settled on the spot
7	Improper maintenance of Service Books	---	---	---	---	TAN No. 03
8	Time bared cheques amounting to Rs. 665445/-	---	---	---	---	Para No. 04
9	Office Expenditure charges to works	---	---	---	---	Para No. 05
10	Unfruitful Expenditure due to Foreclosure of Contract due to	---	---	---	---	Para No. 06

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EE(C), KKD Court Division(M-231)  
2019-20 to 2022-23

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	abandonment or reduction in scope of works.					
11	Physical Verification of Stock Register	---	---	---	---	TAN No. 04
12	Huge amount of unutilized funds	---	---	---	---	Para No. 07
Record Memo 01-06	Non-Production of Records	---	---	---	---	Para No. 08

The internal audit report has been prepared on the basis of information furnished and made available by the E.E. (C), KKD Court Division (M-231) Under Akshardham Flyover, Noida Mor, Delhi-110091, (D.D.O.M-231, 84322) (1992/22), for the period 2019-20 to 2022-23, disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.

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Sushil  
04/08/2023

(Sushil Kumar)  
Inspecting Audit Officer  
Audit Party No.XXV



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List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department :Public Works (PWD)							
Sub department:(M-231) PWD Civil B.M.D. KKD/Shahdara M-231,under Akshardham Flyover, Delhi (1992/12)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2008	2009	1		Extra / Substituted Item	O	0
2	2008	2009	2		Deviations	O	0
3	2008	2009	3		Work Order	O	0
4	2009	2014	1		Non fulfilling the condition of Agreement & CPWD Manual Reg. appointment of tech. representative	O	300000
5	2009	2014	2		Photocopy machine installed at Division on monthly rent basis	O	0
6	2009	2014	4		Regarding non fulfilling of terms and conditions of Work Orders	O	0
7	2009	2014	5		Regarding discrepancy in balance shown in Deposits Registers	O	0
8	2014	2017	1		Irregular expenditure due to Non compliance of guidelines as laid down in CPWD	O	0
9	2014	2017	3		Non production of Records	O	0
10	2017	2019	2		Irregular expenditure on deployment of LDC without approval of competent authority	O	0
11	2017	2019	3		Inadmissible payment of Rs. 2436819/- in violation of condition of the contract	O	0
12	2017	2019	4		Office expenditure charged to works	O	0
13	2017	2019	5		Non completion of works	O	0
14	2017	2018	6		Releasing of irregular payment on account of non approval of Deviation Statement	O	0
15	2017	2019	7		Non revision of Technical Sanction	O	0
16	2017	2019	8		Time Barred Cheques to Rs. 665445/-	O	0
17	2017	2018	9		Non production of Records	O	0

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

Back

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AUDIT REPORT OF THE OFFICE EXECUTIVE  
ENGINEER, C.B.M.D.M-231, KARKARDOMA  
COURT COMPLEX SHAHDARA DELHI FOR THE  
YEAR 2008-09

(06)

Part-I (NIL)

Part I

Part-II (Current Report)

~~Para-1~~  
Para No:- 1

Para 1

Ref: Memo No.:- 9  
Dated :- 03.12.2009

**Sub:- Extra/ Substituted Item.**

During the course of test audit of accounts for the year 2008-09 and while the scrutiny of final running accounts bills in which payments were made during 2008-09 it has been observed that extra substituted items were executed in the works details of which are given below :-

Sl. No.	Agreement No.	Tendered Amount (in Rs.)	Amt for which Extra/Sub. items (in Rs.)	Percentage
1	19/EE/PWD/M-231/2008-09	148838	69090	46.42%
2	21/EE/PWD/M-231/2007-08	1003078	463817	46.24%
3	14/EE/PWD/M-231/2007-08	434908	373256	85.82%
4	37/EE/PWD/M-231/2007-08	334797	128940	38.51%
5	40/EE/PWD/M-231/2007-08	1827462	566527	31.00%
6	58/EE/PWD/M-231/2007-08	435330	151299	34.75%
7	31/EE/PWD/M-231/2007-08	551106	188950	34.28%

The amount for which extra/ substitute items executed in the above works varies from 31% to 85% of the tendered contract amount. According to section 23.2.3 of CPWD works manual No extra substituted item should be executed or approved without the prior concurrence of its necessity by the authority who accorded the technical sanction.

In all the above mentioned cases extra/ substitute item were executed more than 30% of contract amount for which executive Engineer is empowered. The above expenditure maybe got regularized from the competent authority.



Para No. 2  
Para No. : 2

Para-2 (OX)

Ref: Memo No.: - 10  
Dated :- 03.12.2009

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Sub:- Deviations.

During the course of test audit of accounts for the year 2008-09 and while the scrutiny of records related to works it has been observed that in the following works, deviations were occurred from the agreement quantity.

Sl. No.	Agreement No.	Tendered Amount (in Rs.)	Deviation from the agreement (in Rs.)	Deviation from the agree (In %)
1	15/EE/PWD/M-231/2008-09	480548	160045	33.30%
2	14/EE/PWD/M-231/2008-09	542269	121904	22.48%
3	21/EE/PWD/M-231/2007-08	1003078	312851	31.18%
4	14/EE/PWD/M-231/2007-08	434908	430673	99.02%
5	37/EE/PWD/M-231/2007-08	334797	86813	25.93%
6	54/EE/PWD/M-231/2007-08	275674	208716	75.71%
7	06/EE/PWD/M-231/2007-08	366324	95692	26.12%
8	48/EE/PWD/M-231/2007-08	118437	24663	20.82%

The percentage of deviation varies from 20% to 99% in the above cases. According to section 231(2)(1) of CPWD works manual deviations beyond the limit of (+) 10% of the agreement quantities should not be made at site without in principle approval at TS authority. Once in principle approval is obtained the total deviation (including + (-) 10%) shall be sanctioned by the competent authority since the same has not been done. The above expenditure may be got regularized from the competent authority.

Para No. 3  
Para No. : 3

Para-3

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Ref: Memo No. 6  
Dated :- 03.12.2009

Sub:- Work Order.

During the course of test audit of accounts for the year 2008-09 and while the scrutiny of work order file it has been observed that vehicles were hired for EE/PWD-231 for office purpose during the year 2008-09 by collecting spot quotations the details of which are given below.

Sl.No	Work order No & dt.	Amount (In Rs.)
1	2/EE/PWD/DC & EC/2007-08 dt. 26.6.08	122250.00
2	5/EE/PWD/M-231/2008-09 dt. 22.09.08	122250.00
3	7/EE/PWD/M-231/2008-09 dt. 23.01.09	122250.00
4	8/EE/PWD/M-231/2008-09	122250.00
	<b>Total</b>	<b>489000.00</b>

According to section 5.4.1 of CPWD works manual spot quotations may be collected in those cases where a work is to be taken up, or a material is to be procured under critical situations. It has been observed that the above service is not of an urgent immediate necessity.

It has also observed that the Div has Govt vehicle which could also be used for site visits.

Since the office did not follow Rule 151 of GFR by inviting limited tenders, the above expenditure may be got regularized from the competent authority.



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TEST AUDIT NOTE

TAN. 1

Ref: Memo No. :- 3  
Dated :- 02.12.2009

**Sub:- Non furnishing of Indemnity / surety bond.**

As per provision of Rule 275 (4) of GFR, every official entrusted with the custody of cash or stores shall be required to furnish security for such amount as the Head of Office may prescribe and shall execute Govt. funds.

It was noticed that no such security was obtained from the cashier in order to safeguard interests of the exchequer in the event of any loss or misappropriation of public money.

The codal requirement shall be fulfilled in letter and spirit and compliance shown to next audit.

TAN. 2

Ref: Memo No. 5  
Dated :- 03.12.2009

**Sub:- Public Works Deposit.**

During the scrutiny of the monthly accounts of the office of the Executive Engineer, Civil Building Maintenance Division, M-231, Karkardooma Court Complex Shahdara Delhi for the year 2008-09, it was found that deposit to the tune of Rs. 75,29,536/- were lying outstanding with the Division. The details of the outstanding deposits are as under :-

Part-II Security Deposit.	Rs. 41,92,770.00
Part-III Deposits works	Rs. 14,73,396.00
Part-IV Deposit unclaimed Deposits in GPI	Rs. (-) 5,000.00
Part-V Misc Deposits	Rs. 18,68,370.00
Total	Rs. <u>75,29,536.00</u>

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The Division has not maintained year wise details of the above deposits, in the absence of which the periodicities of these could not be ascertained.

As per codal requirement, the Division Officer should keep a close watch over delays in the refund of security deposits to contractors and for the purpose, they should periodically review the register of security deposits (Form PWD-67)

It is, therefore, emphasized that year wise details of above deposits be ascertained and unclaimed deposits be identified and credited to Government revenues in the terms of provision of Para 21.7 of CPWD Manual Vol-III.

The reasons of (-) deposits under the Head Deposits unclaimed Deposits in GPI under Part-IV may be furnished. Even the opening balance under this head has been shown as (-) 5000/-. This needs elucidation under intimation to : Necessary and effective steps to be taken to clear or at least minimized the huge outstanding balances under intimation to audit.

PART-II  
CURRENT AUDIT REPORT  
(2009-10 TO 2013-14)

Para No. 4  
Para No. 1

Para-4

(Reference Memo No. 15 Dated: 29/08/2014)

Sub: Non fulfilling the condition of Agreement and CPWD Manual regarding appointment of technical representative.

As per Clause 36 (i) of Section 33 of CPWD Manual, certain minimum qualification & experience required for Principal Technical representative as under:-

- a) For works with estimated cost put to tender more than
  - (i) Rs. 10 Lakhs for Civil Work  
(Graduate or retired AE possessing at least recognized diploma)
  - (ii) Rs. 5 Lakhs for Elec./Mech. Works  
(Graduate or retired AE possessing at least recognized diploma)
- b) For works with estimated cost put to tender
  - i. More than Rs. 5 Lakh but less than Rs. 10 Lakhs for Civil Work  
(Recognized Diploma holder)
  - (ii) More than Rs. 1 Lakh but less than Rs. 5 Lakh for Elec./Mech. Works (Recognized Diploma holder)
  - (v) Recovery to be effected from the Contractor in the event of not fulfilling of provisions of 36(i) above  
Rs. 15,000/- P.M. for Graduate  
Rs. 10,000/- P.M. for Diploma holder



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In the following cases neither any file showing details/qualification of technical staff deployed provided nor compensation as per provision is deducted from the contractor's Running/Final Bill by the Division:-

S. NO.	NAME OF CONTRACTOR	NAME OF WORK	ESTIMATED COST	PERIOD OF WORK	AMOUNT OF COMPENSATION TO BE MADE (RS.)
1	Comband Constructions	EOR of residential flat, Karkardooma Court strengthening of Beam and Slab etc.	1945906/-	17.02.13 to 16.06.13	15000*4= 60,000/-
2	Jabir Hussain	Improvement of GSBV, Rajgarh Colony, Gandhi Nagar, Delhi	1827693/-	10.06.13 to 10.10.13	15000*4= 60,000/-
3	Rakesh Kumar Rai	Providing Stainless Steel railing and gate for security purpose at KKD Court Complex	1572650/-	28.11.11 to 09.11.12	15000*12= 1,80,000/-
<b>TOTAL</b>					<b>Rs. 3,00,000/-</b>

Reason for the above lapse may be explained to audit and the recovery of compensation for non-deployment of qualified technical staff as mentioned above may be effected from the contractors after due verification of relevant facts at the level of DDO/HOO under intimation to audit.

All other similar cases for the audit period may also be reviewed accordingly.

Para No. 5  
~~PARA NO. 2~~

(Reference Memo No. 6 Dated: 25/08/2014)

Subject: Photocopy machine installed at Division on monthly rent basis.

During the test check of Photocopy Register maintained by the O/o Executive Engineer, Division M-231, it has been found that the office had hired one photocopy machine (MX-1025) initially from M/s Frank Copier Pvt. Limited, 13, Ansari Market, Darya Ganj, New Delhi since long. The first bill entered in the Register is Bill No. 408 dated 01/09/2007 for the period 01/08/2007 to 31/08/2007 vide which Rs. 2000/- were charged as monthly rent with copying charges as 30 paise per copy upto 28/02/2012 and w.e.f. 01/03/2012 machine having model No. ARM-160 was hired @ Rs. 3000/- per month as monthly rent with copying charges as 35 paise per copy. The office has hired another machine (Developer 163 V) from the same agency w.e.f. 18/08/2010 @ Rs.3000/- per month as monthly rent with copying charges as 35 paise per copy.

Copy of agreement made with the Agency was not provided to audit for scrutiny. It has also not been intimated that tender was called for finalizing the agency for the purpose of photocopy since 2007 or not. Efforts taken by the office to purchase the photocopy machine was also not intimated as it seems that purchasing of machine is more economical than to paying monthly rent and copying charges + applicable taxes to the private agency.

Further, the agency was asked to submit any documentary proof for depositing Service Tax in the Government Account before releasing payment of next bill but the information in this regard was not provided.

Since no reply has been furnished to above audit memo, reason of making above arrangement without following instructions contained in Rule 151 of GFR-2005 be furnished to next audit/Dte. Of Audit (HQ).

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Para No. 6  
PARA NO. 4

(Reference Audit Memo No.13 Dated: 28/08/2014)

Sub: Regarding non fulfilling of terms and conditions of Work Orders.

During the test check of files related to work awarded to the contractors for different work at various intervals (as per list annexed-Annexure-A), few shortcomings have been noticed as per following details:-

- a. As per clause 32.4 of CPWD Works Manual, Secured Advance on the security of materials brought to site may be made to the contractors for items which are to be used on work. Further, a formal agreement should be drawn up with the contractor under which Government secures a lien on the materials and is safeguard against losses due to the contractor postponing the execution of the work or due shortage or misuse of the materials, and against the expense entailed for their proper watch and safe custody. But, no such agreement is available in the concerned files (Col. No. 2 Annexure-A).
- b. The work was completed beyond prescribed date of completion. However, the Completion Certificate and extension of time up to the actual date of completion were not found on record. Further, the agreement does not shown any clause about the compensation under Clause 2 of Section 33 of CPWD Manual for delay in work as some work was delayed as mentioned in Col. No. 11 of Annexure A.(enclosed).
- c. Against the tendered cost, payments were made to the contractors up to final bill at higher rates ranging from 20% to 82% as per entry recorded on the cover of file containing Agreement, at prescribed space as well as in Agreement Register. These payments included payments on account of extra and deviated items for an amount of Rupees as mentioned in Col. No. 7 of Annexure A (enclosed).
- d. These payments for extra and deviated items indicate that while preparing the detailed estimate all aspects of planning were not taken into consideration and therefore detailed estimate were not meeting the requirement of actual work. This has also deprived the Department of competitive rates for the extra/deviated items. It has also been seen that prior approval of technical sanction authority was not obtained before the execution of the extra items and deviation beyond 10%. The non fulfilling of above terms & conditions may be intimated to audit.
- e. The Administrative Approval and Expenditure Sanction of these works is also not available on record. The same may be provided to audit for scrutiny.



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- f. As per NIT General Condition regarding material testing report from authorized agencies or any certificate of BIS Certificate Mark from competent authority was not found.

Reason for non-compliance of terms and conditions was asked from the office but no reply has been furnished to above audit memo, hence reason for the above lapse be furnished to next audit/Dte. Of Audit (HQ).

ANNEXURE A

S N O	AGREEMENT NO.	NAME OF THE CONTRACT OR	ESTIMATED COST (Amt. in Rs.)	TENDERED COST (Amt. in Rs.)	ACTUAL COST (Amt. in Rs.)	EXCESS PAYMENT	DATE OF START	DATE OF COMP.	DATE ACTUAL COMPLETION	DELAY IN WORK
1	2	3	4	5	6	7	8	9	10	11
1	02/EE/PWD M-231/ 2009-10	M/s Reliable Furniture	6313142/-	5006322/-	6506001/-	1499679/- (29.95% of tendered cost)	17.04.0 9	16.07.0 9	23.08.10	402 days
2	25/EE/PWD M-231/ 2009-10	Sh. Bhagwan Mittal	2795395/-	2184322/-	3633799/-	1449477/- (66.36% of tendered cost)	07.11.0 9	06.02.1 0	27.04.10	79 days
3	09/EE/PWD M-231/ 2010-11	Shri Uma Shankar	1075603/-	925879/-	1117900/-	192021/- (20.74% of tendered cost)	21.06.1 0	20.08.1 0	05.08.11	428 days
4	34/EE/PWD M-231/ 2011-12	Sh. Bhagwan Mittal	2291755/-	2098820/-	2634804/-	535984/- (25.54% of tendered cost)	21.02.1 2	20.05.1 2	08.01.13	232 days
5	24/EE/PWD M-231/ 2011-12	Sh. Rajeev Sharma	1526394/-	1663616/-	2151586/-	487970/- (29.33% of tendered cost)	12.11.1 2	09.02.1 2	17.01.13	342 days
6	12/EE/PWD M-231/ 2012-13	Sh. Uma Shankar	1289378/-	1352558/-	2455126/-	1102568/- (81.52% of tendered cost)	01.06.1 2	30.07.1 2	05.10.13	431 days

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Para No. 7  
~~PARA NO. 5~~

18  
Para - 7

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(Reference Audit Memo No.17 Dated: 01/09/2014)

Sub: Regarding discrepancy in balance shown in Deposits Registers.

During the scrutiny of Form 79 of Monthly Account Bill and Deposit Register of March-2014 2013-14), following shortcomings have been observed:-

1. Part-I (Civil Deposits made by Subordinates as Security (Part-I) : Opening Balance during the year 2013-14 has been shown as Rs.0, whereas Deposit Register has shown deposits of Rs.100/- since March-1994.
2. Part-II (Civil Deposits Security Deposits): Rs. 52,71,023/-has been shown outstanding as on 31/03/2014.
3. Part-III (Civil Deposits Public Works Deposits): Rs. 19,55,470/-has been shown outstanding as on 31/03/2014. Further a negative balance of Rs 22,140/- reflected in Deposit Register on account of receipt from Associates Office NCC Bhawan since April-1996 has been noticed.
4. Part-IV (Civil Deposits unclaimed deposits in the GPF): Negative balance of Rs. 5000/-has been shown as on 31/03/2014 in this part in Form 79. On scrutiny of Deposit Register, Rs. 5000/- has been shown as security deposit made to M/s Deepak Motors for diesel since 09/07/1995. Therefore, necessary Transfer Entry be prepared to reconcile the difference.
5. Part-V (Civil Deposits Other Deposits): Rs. 31,87,401/--has been shown outstanding as on 31/03/2014.

The office has not submitted any reply to above Audit Memo, hence reason for the above lapse be furnished to next audit/Dte. Of Audit (HQ).



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## CURRENT REPORT PART -II

Audit Para No. 8  
(Ref: - Audit Memo No. 7 Dated: - 13/02/18)

**Subject: - Irregular expenditure due to Non-compliance of guidelines as laid down in CPWD Manual & Finance Deptt.**

During the test check of records of Executive Engineer (Civil) (KKD/Shahdara) Building, Under Akshardham Flyover, Metro Pillar -50, Noida Mor, Delhi. It is noticed that the office has made irregular expenditure out of 1% of contingency of the cost of the project as per details below.

S.No	Month & Year	Amount	Annexure
1	Mar 15	Rs 12,74,312	I
2	Mar 16	Rs 2,05,353	II
3	Mar 17	Rs 3,19,510	III

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

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

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

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

The Ex-Post facto approval of the Finance Department may be obtained.

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**ANNEXURE-I**

**March-2015**

S.No.	Voucher No./Dt.	Amount	Firm Name	Description of Work
1	20/31.03.15	500	Staff	Conveyance
2	21/31.03.15	500	Staff	Conveyance
3	22/31.03.15	500	Staff	Conveyance
4	23/03.03.15	5990	Shyam Electrical	Pur. Of Microwave
		160	Hand Receipt	Pur. Of box
		245	Simran book depot	Stationery items
		950	Hand Receipt	Cleaning of Subdivision
5	25/04.03.15	15188	ID Tech Solution Ltd.	Attendance Machine
6	30/05.03.15	500	Staff	Conveyance
7	31/05.03.15	500	Staff	Conveyance
8	32/05.03.15	500	Staff	Conveyance
9	33/05.03.15	500	Staff	Conveyance
10	34/05.03.15	500	Staff	Conveyance
11	35/09.03.15	28000	Hand Receipt	Supply of water tank
12	38/13.03.15	99675	NCCF	Dustbin, Door Mats
13	39/13.03.15	98945	NCCF	Furniture purchased
14	40/13.03.15	92043	KendriyaBhandar	Dustbin
15	41/13.03.15	92043	KendriyaBhandar	Dustbin
16	45/13.03.15	8630	Savita filling station	Refilling of vehicle
17	46/13.03.15	12586	Frank copier ltd.	Photocopier Machine
18	47/13.03.15	11631	Frank copier ltd.	Photocopier Machine
19	61/16.03.15	315	Jain Stationers	Stationery Purchased
		330	Jain Stationers	Stationery Purchased
		500	Pratap Computer	Cartridge
		19	Speed Post	DAK
		19	Speed Post	DAK
		700	Rajwati	Sweeping & Cleaning
		19	Speed Post	DAK
		19	Speed Post	DAK
		150	Jain Stationers	Stationery Purchased
20	1/7 dt.16.03.15	1150	PJ Electricals	Wireless bell
21	2/7 dt. 16.03.15	500	Pratap Computer	Cartridge refilling
22	70/19.03.15	1250	Green apple comp.	Internet Security
		1000	Green apple comp.	Printer Repair
		1944	Ajeet Singh	Name plate
		1400	Raghav Entp.	Pen drive
		528	Daksha Store	General items
23	77/21.03.15	1774	MTNL	Telephone bill
24	78/21.03.15	1244	MTNL	Telephone bill
25	79/21.03.15	1835	MTNL	Telephone bill
26	80/21.03.15	980	MTNL	Telephone bill
27	87/23.03.15	10665	Subodh kumar	Digitization
28	93/23.03.15	10000	Uma Shanker	Supply of Water tanker
29	94/23.03.15	15000	Uma Shanker	Supply of Water tanker
30	98/23.03.15	98675	KendriyaBhandar	Pur. Of Table+Chair
31	113/27.03.15	720	Ajeetsingh	Name Plate

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		500 7350 185 800	Jain Communication M/s Goyal Flex Hand Receipt Toner net Solution	Color Print Star Flex All out refill Refilling of Toner
32	114/27.03.15	1050 1787	Pratap Computer MTNL	Cartridge Refill Telephone bill
33	115/31.03.15	1890 1505 1860 900 800	Khurana Ent. Ajeet Singh Hand Receipt Pratap computer Pratap computer	Towel Stamp Map Cartridge refilling Cartridge refilling
34	116/31.03.15	700	Shrawan kumar	Stamp
35	117/31.03.15	1440 1990 1505	Ajeet Singh Taneja Trader Taneja Trader	Name plate Registers Registers
36	118/31.03.15	500	Staff	Conveyance
37	119/31.03.15	500	Staff	Conveyance
38	120/31.03.15	500	Staff	Conveyance
39	121/31.03.15	500	Staff	Conveyance
40	146/31.03.15	99563	NCCF	Revolving chair
41	147/31.03.15	98326	NCCF	Revolving chair
42	148/31.03.15	99792	NCCF	Pur. Of furniture items(Storage System)
43	149/31.03.15	99792	NCCF	Pur. Of furniture items(Storage System)
44	158/31.03.15	92043	Kendriya Bhandar	Steel Dustbin
45	159/31.03.15	9900	Sony Ent.	Photo state Paper
46	160/31.03.15	15908	Sony Ent.	Stationery items
47	161/31.03.15	13680	Sony Ent.	Stationery items
48	162/31.03.15	10675	Ajeet Singh	Name Plate
49	163/31.03.15	8907	Taneja Trader	Stationery items
50	164/31.03.15	16605	Frank Copier	Photocopy Machine
51	165/31.03.15	11895	Taneja Trader	Stationery items
52	168/31.03.15	46228	Span Communication	Advertisement
53	176/31.03.15	1154 600 660 1500	Chand Yogesh Electrical Yogesh Electrical Pratap Computer	Almirah lock Tube light Tube light Repair of computer
	<b>Total</b>	<b>1274312</b>		

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March-2016

ANNEXURE-II

S.No.	Voucher No./Dt.	Amount	Firm Name	Description of Work
1	19/03.03.16	1490	Batra Photostate	Photocopy
		220	Pooja Art	Rubber stamp
		100	Sai Ram Ent.	Stamp pad
		160	Pooja Art	Stamp pad
		250	Shyam Electrostate	Printing
2	22/05.03.16	300	Staff	News paper bill
		1250	Raju photostate	Photocopy
		350	Vansh Rubber stamp	Rubber stamp
3	23/05.03.16	1150	Ahuja crockery	Purchase of crockery
		150	Durga law house	Photocopy
		624	MTNL	Bill
		621	MTNL	Bill
		703	Shivam Traders	Purchase of lock
4	27/16.03.16	11514	Subodh kumar	Digitalization of salary
5	28/16.03.16	11705	Subodh kumar	Digitalization of salary
6	29/16.03.16	10278	Savita filling station	Refilling of Vehicle
7	52/16.03.16	500	Pratap Computers	Refilling of toner
		800	Staff	Payment to sweeper
8	60/18.03.16	320	Jain stationers	Register
9	61/19.03.16	450	Krishna kr. Traders	Newspaper Bill
		500	Staff	Sweeping payment
		800	Staff	Mobile bill
10	62/19.03.16	700	RK filling point	Toner Refilling
		360	Happy Corner	Rim paper
		750	RK filling point	Toner Refilling
		1144	Nextra Internet	Internet Payment
		667	MTNL	Bill
11	63/21.03.16	72089	BSES	Bill
12	64/21.03.16	1228	MTNL	Bill
13	65/21.03.16	1917	MTNL	Bill
14	75/22.03.16	1096	MTNL	Bill
15	76/22.03.16	1242	MTNL	Bill
16	79/22.03.16	500	Staff	Conveyance
17	85/28.03.16	159	DAK	Dak receipt
		9800	Staff	Sweeping payment
18	100/31.03.16	500	Staff	Conveyance
19	101/31.03.16	500	Staff	Conveyance
20	102/31.03.16	500	Staff	Conveyance
21	103/31.03.16	500	Staff	Conveyance
22	104/31.03.16	500	Staff	Conveyance

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23	105/31.03.16	1750 1144	Shrawan Singh Nextra internet	Stamps Payment of internet charges
24	107/31.03.16	5513	Ishu Entp.	Photostate
25	108/31.03.16	12789	Ishu Entp.	Stationery items
26	109/31.03.16	2150	Bansal stanmat pvt ltd.	Quick heal anti virus
27	114/31.03.16	12599	Ishu Entp.	Stationery items
28	115/31.03.16	13020	Ishu Entp.	Stationery items
29	116/31.03.16	14701	Ishu Entp.	Stationery items
30	117/31.03.16	650 500 1980 170	Labour Sun solution Gupta Electro Staff	Labour payment Cartage Binding Photocopy
	<b>TOTAL</b>	<b>205353</b>		

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**ANNEXURE-III**

**March-2017**

S.No.	Voucher No./Dt.	Amount	Firm Name	Description of Work
1	01/02.03.17	276	MTNL	Bill payment
2	05/05.03.17	1000	Staff	Conveyance
3	08/06.03.17	9560	Ishu Enterprises	Stationery items
4	20/06.03.17	13388	Kartik Entp.	Cartridge
5	23/06.03.17	9450	RD Infotech	Stationery items
6	24/07.03.17	88767	Kendriya Bhandar	Chair/Table/Almirah
7	27/08.03.17	13020	Network infotech	Computer repair
8	28/08.03.17	720	Raghuandan Singh	Name plate
9	50/17.03.17	2340	BSES	Electricity bill
10	51/17.03.17	16700	BSES	Electricity bill
11	52/17.03.17	2757	Nextra	Internet installation
12	53/17.03.17	2850	Bhagwati Entp.	Drinking water
13	54/17.03.17	1970	Kartik Entp.	Stationery
14	55/17.03.17	1928	Kartik Entp.	Stationery
15	56/17.03.17	1987	Kartik Entp.	Stationery
16	57/17.03.17	2005	Kartik Entp.	Stationery
17	58/17.03.17	2875	Kartik Entp.	Stationery
18	75/17.03.17	990	Hand receipt	Soap
19	77/18.03.17	9980	Ishu Entp.	Toner/Rim
21	91/21.03.17	560	Hand Receipt	News paper
22	126/30.03.17	3850	Shri Vinayak comp.	Toner Cartridge
23	127/30.03.17	7300	P. Electronics	Monitor repair
24	128/30.03.17	14805	RD infotech	Cartridge
25	133/31.03.17	1814	DJB	Water bill
26	134/31.03.17	2414	MTNL	Bill payment
27	135/31.03.17	2625	MTNL	Bill payment
28	136/31.03.17	2010	MTNL	Bill payment
29	143/31.03.17	9740	M/s Vijay mal Singh	Name plate
30	156/31.03.17	2121	Kartik Entp.	Stationery
31	157/31.03.17	7359	Kartik Entp.	Stationery
32	158/31.03.17	11049	Frank copier	Photocopier rent
33	159/31.03.17	10838	Frank copier	Photocopier rent
34	169/31.03.17	1000	Staff	Conveyance
35	170/31.03.17	1000	Staff	Conveyance
36	171/31.03.17	1000	Staff	Conveyance
37	172/31.03.17	1000	Staff	Conveyance
38	173/31.03.17	500	Pratap Computer	Refilling of Cartridge
		3850	Kartik Entp	Refilling of Cartridge
39	174/31.03.17	2100	Focus infocare	Keyboard
40	175/31.03.17	4816	Pratap Computer	Cartridge



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		1956	Pratap Computer	Pen drive/keyboard
41	178/31.03.17	14756	Puri Entp.	Stationery
42	179/31.03.17	14884	Puri Entp.	Stationery
43	181/31.03.17	9800	VTS car rental comp.	Use of vehicle
44	184/31.03.17	3800	RD infotech	Cartridge
<b>TOTAL</b>		<b>319510</b>		

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**Audit Para No. 2**

(Ref: - Audit Memo No. 4 Dated: - 08/02/2018)

**Subject: Time Barred cheques**

As per rule 47(2) of Receipt and payment 1983 –a cheque remaining unpaid for any cause, six months after the months of its issue and not surrendered for renewal should be cancelled in the manner indicated in clause 3 of sub-rule (1) with the difference that no acknowledgement of the stop order may be insisted from the bank. Its amount should also be written back in the accounts.

Test scrutiny of the record of CPWA-51- Schedule of monthly settlement with treasuries (Part-2) Cheque Issued and paid/Details of Difference for the month of March-2017 revealed that the following cheques which were issued by the Division have not been encashed till date and thus became time-barred:-

S.No.	Cheque No.	Dated	Amount
1	A657821	26.2.2008	4000
2	A909644	31.3.2009	17088
3	A910073	06.1.2011	6000
4	C234771	29.12.2011	400196
5	C234774	31.3.2011	23740
6	A914602	22.7.2011	5950
7	A914922	17.11.2012	5005
8	A932484	25.2.2014	3335
9	C471244	18.6.2014	179359
10	C471252	24.11.2014	555
11	C471291	22.8.2016	20217

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

It should be done immediately under intimation to audit.

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*ASST. COMPTROLLER*  
*17/11/17*  
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**Audit Para No.3**

(Ref: - Audit Para 1,1(B),1(C), 1(E) and Reminder I,II,III dated 5<sup>th</sup>, 8<sup>th</sup> & 12/2/2018)

**Subject: - Non Production of Records.**

The following records for the year 2014-15 to 2016-17 have not been produced to audit:-

- a) Unserviceable/condemnation record
- b) Contingent advance register, Advance Contingent bills, Contingent bills (if any)
- c) Fidelity Bond,
- d) Stock registers (Consumable, Non-consumable, Contingency, etc)
- e) Property Register
- f) Spouse Information
- g) Vacancy Position
- h) Detail of Govt. accommodation,
- i) Detail of foreclosure & rescind of work
- j) Reconciliation of expenditure and receipt during audit period
- k) Log Book & History Sheet/ Lubricant, Petrol, CNG Register.
- l) Information regarding Hired vehicles.
- m) Audit Report of AGCR
- n) M.A.S REGISTER
- o) Permanent Imprest cash book or record
- p) Advance register for Work Head
- q) Expenditure Control register

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**Old audit Para No.7 (2009-14)**

a) Non verification of remittance sent to PAO-12 vide letter dt. 20/8/2014 through DDO concerned,

- b) GAR-6 register,
- c) Fidelity /Security Bond,
- d) File regarding repair, maintenance, purchase of petrol & coupon book of vehicles
- e) Auction register,
- f) Auction file,
- g) Purchase File,
- h) List of works rescind and foreclosed during audit period,
- i) Cheque received from PAO detailed register,
- j) Worker welfare cess deposit register,
- k) Log book

The above mentioned records may be shown to next audit.

*Ans*

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



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**PART-II**  
**CURRENT AUDIT REPORT (2017-18 to 2018-19)**

**PARA-01 Recovery of DGEHS Subscription of Rs. 11250/-.** (Audit Memo No. 01 Dated: 28.05.2020)

The DGEHS Subscription of the employees were revised w.e.f. 01.02.2017 vide Office Memorandum No. F. 25(III)/DGEHS/140/DHS/09/204078-204243 dated 02.05.2017 issued by Govt. of NCT of Delhi. While scrutiny of PBR of the Institute for the audit period 2017-18 & 2018-19, it was noticed from the PBR that DGEHS Subscription has not been recovered from the staff as per the revised rates in accordance with the circular issued as above. As such amount indicated against their names may be recovered after due verification under intimation to audit :-

Already settled

S. No	Name & Designation	Periods in months	No. of months	Deducted per month as per PBR	To be deducted per month	Amount to be recovered
1	3	4	5	6	7	
1.	Ram Pal, Beldar	Feb. 2017 to June, 2017	05	125	250	625
2.	Suresh Chand, Plumber	Feb. 2017 to June, 2017	05	125	250	625
3.	Daya Chand, Beldar	Feb. 2017 to June, 2017	05	125	250	625
4.	Krishan Pal, Carpenter	Feb. 2017 to June, 2017	05	125	250	625
5.	Bhagwati Prasad, Beldar	Feb. 2017 to June, 2017	05	125	250	625
6.	Het Ram, Carpenter	Feb. 2017 to June, 2017	05	125	250	625
7.	Dharam Singh, Beldar	Feb. 2017 to June, 2017	05	125	250	625
8.	Rajender Prasad, Beldar	Feb. 2017 to June, 2017	05	125	250	625
9.	Rameshwar Dayal Sharma, Beldar	Feb. 2017 to June, 2017	05	125	250	625
10.	Rakesh Kumar, Plumber	Feb. 2017 to June, 2017	05	125	250	625
11.	Vijay Pal, Beldar	Feb. 2017 to June, 2017	05	125	250	625
12.	Suresh Kumar, Carpenter	Feb. 2017 to June, 2017	05	125	250	625
13.	Subhash Chand, Beldar	Feb. 2017 to June, 2017	05	125	250	625
14.	Harish Chand, Mason	Feb. 2017 to June, 2017	05	125	250	625
15.	Suresh, Beldar	Feb. 2017 to June, 2017	05	125	250	625
16.	Khem Chand, Carpenter	Feb. 2017 to June, 2017	05	125	250	625
17.	Jagat Singh, Beldar	Feb. 2017 to June, 2017	05	125	250	625
18.	Virender Kumar, Beldar	Feb. 2017 to June, 2017	05	125	250	625
<b>TOTAL RECOVERY TO BE MADE</b>						<b>11250</b>

Division may recover Rs. 11250/- on account of short recovery of DGEHS from the above official, after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at DDO / HOO level.

Para-9

**PARA-02 Irregular expenditure on deployment of LDC without approval of competent authority.** (Audit Memo No. 08 Dated: 01.06.2020)

During the test check of Agreement No. 63/EE/KKDC Divn./2017-18 of Division revealed that one LDC (as Extra item) was deployed for the work "AR & MO to DA staff quarter under Karkardooma Court Divn. (M-231) dg. 2017-18" in addition

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to the sanctioned and filled up posts, the following observations are made in this regard:

1. No approval from the competent authority had been obtained for deployment of such additional personnel. Expenditure incurred on the deployment of LDC unauthorizedly aggregated to Rs. 118800/- (CV-40 of 03/18) during the audit period.
2. The entire expenditure incurred on the deployment of LDC was charged to work "AR & MO to DA staff quarter under Karkardooma Court Divn. (M-231) dg. 2017-18" is irregular as expenditure cannot be treated as part of annual maintenance work expenditure.

Division may get ex-post facto approval of expenditure incurred on this account from the Finance Department, GNCT of Delhi under intimation to Audit.

**PARA-03 Inadmissible payment of Rs. 2438819/- in violation of conditions of the contract. (Audit Memo No. 09 Dated: 01.06.2020)**

As per office memorandum No. DG/MAN/259 dated 28.10.2012 and Section 24.1(2) of CPWD Manual, the completion cost of any agreement for maintenance work including cost of upgradation, aesthetic, special repair, addition, alteration shall not exceed 1.25 times of the tendered amount.

However, during the test check of agreement register & payment vouchers for the audit period, it was observed that in the execution of the works the above mentioned provision was not followed and contractor was paid over and above 1.25 times of the tendered amount. Some of the cases test checked are as under:

Sr. No.	Name of work with Agreement	Tendered cost	1.25 times of tendered cost	Actual payment made	Inadmissible payment
1.	Renovation of old stationery Branch to Bar Room at I Block Ground Floor at Karkardooma Court, Delhi (49/17-18)	1300642	1625803	2054558	428755
2.	Conversion of old Family Court Building at Vishwas Nagar to Juvenile Justice Board, SH: Civil work (54/17-18)	5230722	6538403	6977843	439440
3.	Providing vitrified tiles flooring & ceramic tile Skirting in Lawyer's Chamber of Block E,F & G at KKDC Complex, Delhi. SH: Balance work. (64/17-18)	2061508	2576885	3729062	1152177

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4.	Renovation of Court No. 29 & 31 of KKD Court Delhi. (92/17-18)	1572782	1965978	2384425	418447
<b>TOTAL</b>					<b>2438819</b>

The above expenditure may be got regularized from Finance Department alongwith the review of similar types of other cases under intimation to Audit.

**PARA-04 Office expenditure charged to works. (Audit Memo No. 11 Dated: 03.06.2020)**

During the test check of vouchers relating to works for the audit period 2017-19, it was observed that various expenditures were debited to various works but are of the nature of office expenditure. Such expenditures are given below:

S. No.	CV No. and date	Item	Name of work	Firm	Amount
1.	209, 2-4, 28.03.2018	Quick heal total security services, printer repair, 4GB Ram	AR & MO to UTCS Complex, Vishwas Nagar, Delhi	Pratap Computer	7200
2.	103, 28.07.2017	First and final bill form, recovery statement form, test check statement form, HR form, Final bill form etc.	-do-	Sony Enterprises	5163
3.	104, 07.07.2017	Photo copy paper, Ruled Register, Trimax pen red, blue, black, Buterflow Pen Blue, black, red etc.	-do-	-do-	5752
4.	11, 06.03.2018	Canon Toner	AR & MO 310 DA Qtr at KKD Court	Taneja Enterprises	21240
5.	31, 09.03.2018	Mother Board + Power supply replace	AR & MO to staff quarters ITI Vivek Vihar, Delhi under SD M-2314	Vijay Technologies and service	8024
6.	33, 12.03.2018	Diary register, Despatch register, paper rim, worker diary, peon book, task register etc.	AR & MO to KKD Court, Shahdara, Delhi	Kartik Enterprises	10353
7.	107, 28.07.2018	Supply and install of inverter 1650 VA, wiring and labour charges	AR & MO to KKD Court, Shahdara, Delhi	R.D. Infotech	6208
8.	108, 28.07.2018	Inverter Exide battery	AR & MO to UTCS dg. 2018-19 Delhi	-do-	21204
9.	109, 28.07.2018	HDD External 1 TB, pen drive, external HDD case	AR & MO to DA staff q'trs at KKD, Delhi	-do-	6638
10.	110, 28.07.2018	Repair and replace all in one PC (DELL 24")	AR & MO to various school in SD-III, Shahdara, Delhi	-do-	9558

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11.	111, 28.07.2018	Stamper stamp	AR & MO to KKD Court Resdl. Complex, Delhi	Raghunandan Singh	2700
12.	112, 28.07.2018	CMB Record binding	AR & MO to UTCS Resdl. Complex dg. 2018-19, Delhi	Jyoti printers	4800
13.	114, 30.07.2018	DAR Books, DSR Book, Notesheet pad, RA Bill form, final bill form	AR & MO to UTCS Complex, Vishwas Nagar, Delhi	Batra Sales Corporation	5495
14.	115, 3, 30.07.2018	Works diary, complaint register	AR & MO to KKD Court, Shahdara, Delhi	Global Traders	1434
15.	115, 4, 30.07.2018	Cartridge refill with drum change	AR & MO to KKD Court, Shahdara, Delhi	Bhagmal paper and Ink Traders	1650
16.	24, 10, 04.07.2018	Photostat Paper, Attendance Register, Ball Pen, Pilot Pen V-5, Pen Drive	-do-	Taneja Enterprises	1698
17.	31, 07.07.2018	Hard Disk 1 TB, RAM 4GB DDR, Service Charges	-do-	Network Infotech	11800
18.	34, 07.07.2018	Water cooler repair, printer repair, wall fan, adjust fan etc.	AR & MO to various school SD-III, Shahdara, Delhi	R.D. Infotech	13747
19.	35, 07.07.2018	Supply HP 12A Cartridge, HP 88A Cartridge	-do-	-do-	12744
20.	36, 07.07.2018	Photocopy paper, diary register, dispatch register, register 4, ball pen, blue uniletal, fevi stick etc.	AR & MO to DIET dg. 2018-19	Puri Enterprises	24561
21.	180, 29.03.2019	Computer cartridge 337 (cannon)	AR & MO to HLTB dg. 2018-19	Mohd. Nazim	14670

The above expenditure may be got regularized from Finance Department alongwith the review of similar types of other cases under intimation to Audit.

**PARA-05 Non-completion of works. (Audit Memo No. 06 Dated: 29.05.2020)**

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:

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**PARA-06 Releasing of irregular payment on account of non approval of Deviation Statement. (Audit Memo No. 13 Dated: 03.06.2020)**

During the test check of M-231, it has been noticed that the following payment were made without the approval of Deviation Statement from Competent Authority.

Sr. No.	Name of work	Agreement no.	Date of final payment	Deviation Amount	Amount withheld	Remarks
1.	EOR to 310 Nos. residential DA staff qtrs at Karkardooma, Delhi (SH: repair and replacement of roof slab, strengthening of structural members, renovation of qtrs. (46 nos.)	05/EE/CBMD M-232/2015-16	26.07.2017	3690325	50000	Deviation statement-III not approved by SE office.
2.	Development of entrance area, & prayer ground, renovation of old toilet, principal room, corridor drain line and rain water harvesting rise of boundary wall height and other some misc. work.	53/EE(c)/KKD Court/PWD/2017-18	31.03.2018	1964824	100000	Deviation statement-III not approved by SE Office

*Self kept as taken as per 04/08/2023*

Executive Engineer may take ex-post facto sanction of Deviation Statement from Competent Authority i.e. S.E. office and similar type of other cases may also be got reviewed under intimation to Audit.

**PARA-07 Non-revision of Technical Sanction. (Audit Memo No. 15 Dated: 03.06.2020)**

As per Section 2.5.2 of CPWD Works Manual stipulates that actual expenditure can exceed the technical sanction upto 10 per cent, beyond which revised technical sanction shall be necessary.

Test check of records of the division revealed that the final payment made to the contractor in excess of 10% Technical Sanction in respect of following works :

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Name of work	Agreement No.	Estimated cost	Amount of Technical Sanction	Amount of TS in excess of 10%	Actual expndt.	Inadmissible amount
AR & MO to KKD Court Complex for A,B,C, I, J, K and L Blocks and UTCS building Shahdara, Delhi dg. 2017-18	29/17-18	3515610	3546400	3901040	4103515	202475
AR & MO to DA staff Qtrs. KKD, Delhi dg. 2017-18 (SH: Preventive maintenance for DA staff Qtrs.)	30/17-18	1872224	1890900	2079990	2227795	147805
Shifting of family court to Ground Floor, B-Blockat Karkardooma Delhi. SH: Construction of ramp and toilet for differently abled persons.	33/17-18	2275063	2297800	2527580	2930801	403221
AR & MO to Building under sub division M-2311 at KKD Court Complex Delhi during 2017-18. (SH: Preventive maintenance for residential complex lawyers chamber E, F, G & H Blocks, DIET & DSSSB Building	56/17-18	2040261	2060700	2266770	2545035	278265
EOR to 310 Nos. Residential DA Staff Qtrs. at Karkardooma, Delhi dg. 2018-19 (SH: Improvement of internal road of colony)	23/18-19	1705726	1722800	1895080	2647265	752185

*Settled on the basis of copy*  
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Division may be obtained revised Technical sanction in the above cases and similar type of other cases may also be got reviewed under intimation to audit.

**PARA-08 Time bared cheques amounting to Rs. 665445/-.** (Audit Memo No. 02 Dated: 28.05.2020)

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. 665445/-, which was issued by the division but not presented to bank for encashment and became time barred as per the detail given below:

Sl. No.	Cheque No.	Date of issue	Amount (Rs.)
1.	A 657821	26.02.2008	4000
2.	A 909644	31.03.2009	17088
3.	A 910073	06.01.2011	6000
4.	C 234771	24.02.2011	400196
5.	C 234774	31.03.2011	23740
6.	A 914602	22.07.2011	5950
7.	A 914922	17.11.2012	5005
8.	A 932484	25.02.2014	3335
9.	C 471244	18.06.2014	179359
10.	C 471252	24.11.2014	555
11.	C 471291	22.09.2016	20217
<b>Total</b>			<b>665445</b>

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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.

**PARA-09 Non-production of records. (Audit Memo No. 17 Dated: 08.06.2020)**

Following records has not been produced for scrutiny of Audit:

1. No. of Photocopier purchased/hired along with files
2. No. of Computer purchased along with files
3. Outsourcing of Security/Sanitation in the office/site
4. Purchase file of R.O. System
5. Dismantle Register
6. List of unserviceable/condemned items
7. Details of last auction if any.

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The above record may be produced before the next Audit.

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(DINESH KUMAR)  
Inspecting Audit Officer  
Audit Party No. XIX



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**PART-II**

**Current Audit Report**  
**(2019-2023)**

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PART-II

Current Audit Report (2019-2023)

Para No. 01:- Public Works (Suspense) Deposit.

(Ref. Audit Memo No. 03 dated 15/06/2023)

During test-check of Monthly accounts of Executive Engineer (C) KKD Court Division (M-231) (D.D.O. M-231, 84322) (1992/12) for the month of March 2023, it was observed that an amount of Rs. 18,85,44,575/- was lying outstanding under the head "Public Works Deposits" as details given below:-

Classes of Deposits	Amount as on 31.03.2023
Cash Deposits of Contractors as security (Part-II)	2,91,08,307/-
Deposits of works to be done (Part-III)	13,46,83,194/-
Civil Deposits Unclaimed Deposits in General Provident Fund (Part-IV)	-5000/-
Civil deposits Other Deposits (Part-V)	2,47,58,074/-
Total	18,85,44,575/-

Heavy accumulation under Part-II of Rs. 2,91,08,307/-/- 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. 13,46,83,194/- 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.

Civil Deposits Unclaimed Deposits in General Provident Fund (Part-IV), the amount of Rs. -5000/- indicates the overpayment. Unit may check and clarify the reason for negative figure in the General Provident Fund.

Deposit of 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. 2,47,58,074/- was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

Heavy accumulation indicated 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 ead of the department under intimation to audit.

The Division may works out the details of deposits of more than 03 years and credit in Govt. Revenue, under intimation of audit.

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**Para No. 02:- Deviation on Tendered Amount.**

(Ref. Audit Memo No. 04 dated 28/07/2023)

The Clause 12.1 of CPWD works manual 2019 provides that the completion cost of any maintenance works shall not exceed 1.25 times of tendered amount and 10% of the sanctioned cost for the budgeted works. The Engineer in charge shall record reason for such deviation beyond the contract amount. For any deviation beyond 1.25 times of the contract amount, approval is to be accorded by the CE or any other authority as designated by the Directorate from time to time. Recorded reasons shall be given while according approval.

Further, subsequent modification in this provision vide office Memorandum No. DG/MAN/407 dated 08.04.2021, issued by the authority of Director General, CPWD provides that.

“The completion cost of any maintenance work shall not exceed 2.0 times the tendered amount and 10% of the sanctioned cost for budgeted works. The Engineer-in-Charge shall record reasons, for such deviation beyond the contract amount. Deviation upto 1.25 times of contract amount shall be approved by the Engineer-in-Charge with recorded reasons. Deviation beyond 1.25 times upto 1.50 times of contract amount shall be approved by SE/CE (as applicable) with recorded reasons. In exceptional case, ADG/SDG (as applicable) shall have power to approve the deviation beyond 1.50 times upto 2.0 times of contract amount with recorded reason and take suitable corrective action.”

(A)

Name of Work	Comprehensive maintenance of 310 DA staff Qtrs. Supply of materials and providing services of manpower for day to day maintenance work of 310 DA staff Qtrs. KKD Court Divn. Under SD M-2313 Karkardooma Delhi dg. 2021-22 (ID. 64587.1)
Name of Agency	M/s N.M Construction Co.
Agreement No.	74/EE/KKD Court Divn./PWD/2021-22/01350
Estimated Cost	Rs. 9356667/-
Tendered Amount	Rs. 6352241/-
Percentage	32.11% below
Date of Start	07.02.2022
Date of Completion	06.02.2023
Actual Date of Completion	31.01.2023
EOT	N.A
Total amount paid (1 <sup>st</sup> R/A to 6 <sup>th</sup> & Final)	Rs. 8987165/-
Deviation in amount	Rs. 2634924/-
Deviation percentage (%)	41.48% of tendered amount

**(B) Inadmissible payment of Rs. 2438819/- in violation of conditions of the contract, For the Audit period 2017-18 to 2018-19 (PARA No. 03)**

S. No.	Name of work with Agreement	Tendered Cost	1.25 times of tendered cost	Actual Payment made	Inadmissible payment
1.	Renovation of old stationery Brach to Bar Room at I Block Ground Floor at KKD Court, Delhi	1300642	1625803	2054558	428755
2.	Conversion of Old Family Court Building at Vishwas Nagar to juvenile Justice Board, SH: Civil work (54/17-18)	5230722	6538403	6977843	439440
3.	Providing vitrified tiles flooring 7 ceramic tile skirting in Lawyer's Chamber of Block E.F & G at KKDC Complex Delhi SH: Balance work. (64/17-18)	2061508	2576885	3729062	1152177
4.	Renovation of Court No. 29 & 31 of KKD Court Delhi (92/17-18)	1572782	1965978	2384425	418447

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**(C) Release of irregular payment on account of non approval of Deviation statement.  
For the Audit period 2017-18 to 2018-19 (PARA No. 06)**

Sr. No.	Name of Work	Agreement No.	Date of Final Payment	Deviation Amount	Amount Withheld	Remarks
1.	EOR to 310 Nos. Residential DA staff qtrs.at KKD Complex Delhi (SH:- repair and replacement of roof slab strengthening of structural members, renovation of qtrs. (46 nos.)	05/EE/CBMD M-232/2015-16	26.07.2017	3690325	50000	Deviation statement-III not approved by SE office
2.	Development of entrance area, & prayer ground, renovation of old toilet, principal room, corridor drain line and rain water harvesting rise of boundary wall height and other some misc. Work	53/EE(C)/KKD Court/PWD/2017-18	31.03.2018	1964824	100000	Deviation statement-III not approved by SE office

The above work detail shows that total works has been done beyond the powers of Executive Engineer. Therefore, it is requested to get Ex-post facto sanction/approval of the competent authority and under intimation to the next audit.

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**Para No.03:-Delay in completion of work beyond the stipulated date of completion.**  
**(Ref. Audit Memo No. 05 dated 31/07/2023)**

Saction 29.1 of CPWD Works Manual stipulates that the time allowed for carrying out the 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 (Agreement Registers for the audit period) revealed that the following works were not completed till date although their stipulated period of completion is over:-

(Amount in Rs.)

S. No	Agmt No.	Name of Work	Awarde d Agency	Tender Amount in Rs.	Stipulat ed date of start	Stipulat ed Date of Complet ion	Actual Date of Completion	Delay in Days
1	46/EE/K KD Court/ PWD/202 0- 21/01021	EOR to GSBV (Babu Ram No. 02) Renovation of toilet and other misc civil work and Electrical Work (ID: 59905.1)	M/s Aslam Builders	14955986	18.12.20 20	15.06.20 21	Work is still in progress	775 Days
2	57/EE/K KD Court/ PWD/202 0- 21/01168	C/o Type-III (16 Nos.) Type-IV (14 Nos.) multistory Qtrs. Of Anand Vihar Police Station/Compound	M/s Basau Constru ction (India)	86629670/-	01.02.20 21	31.01.20 22	Work is still in progress	545 Days
3	63/EE/K KD Court/ PWD/202 0- 21/01221	Making barrier free Environment white was of the school building at GGSSS Jhilmil Colony 1 <sup>st</sup> Recall (ID: 62042.2)	Mr. Ramesh Chand	2423522/-	11.01.20 22	11.03.20 22	Work is still in progress	505 Days
4	77/EE/K KD Court/ PWD/202 0- 21/01168	Structure strengthening to slab beam and column (ID: 01370)	M/s Cembon d Constru ction Pvt. Ltd.	6778995/-	09.02.20 22	09.05.20 22	Work is still in progress	449 Days
5	03/EE/K KD Court/ PWD/202 0- 21/01168	Improvement of road with granite stone block toward dedicated area from first face of B-Block toward gate no. 01 to gate no. 02 Lock up gate to residential gate Karkardooma Court Delhi (ID: 61936.6)	Sh. Sabur Alam	5645449/-	18.04.20 22	16.07.20 22	Work is still in progress	365 Days
6	04/EE/K KD Court/ PWD/202 2- 23/00100	Construction of Migrant workers support centre at the office joint labour commission Vishwakarma Nagar,	M/s Dheeraj Raj Compan y	12405088/-	23.04.20 22	22.01.20 23	Work is still in progress	180 Days

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		Jhilmil Colony Delhi (Civil and Electrical Work (ID: 64998.1))						
7	17/EE/KK D Court/ PWD/202 2- 23/00362	Wall paneling wooden flooring and toilet renovation work Civil and Electrical works	M/s N.M. Construc tion	735513/-	11.06.2 022	10.07.202 2	Work is still in progress	386 Days
8	37/EE/KK D Court/ PWD/202 2- 23/00710	Re-layering of Damaged International Bituminous Roads at judges Flat including raising of manhole ocver, laying of C.C. pavement, paver block & kerb stone, at Karkardooma Court, Sahadara Delhi	M/s N.M. Construc tion	2185635 /-	15.07.2 022	13.08.202 2	Work is still in progress	352 Days
9	44/EE/KK D Court/ PWD/202 2- 23/00915	Accessibility works (ID: 67720.1)	Ms/ M T Builders	1509384 /-	06.08.2 022	04.10.202 2	Work is still in progress	297 Days
11	54/EE/KK D Court/ PWD/202 2- 23/00710	Construction of porta cabins Legal Aid Defence Counsel System office near facilitation centre Delhi. Civil Furniture and Electrical Works 2 <sup>nd</sup> recall.	Mr. Muram mil Ali	3323360 /-	31.08.2 022	29.09.202 2	Work is still in progress	301 Days
12	62/EE/KK D Court/ PWD/202 2- 23/01334	Repair and renovation of barrack and toilet development pathway and parking area making shades and other miscellaneous works	M/s Prashant Construc tion Co.	2051093/ -	02.10.2 022	30.11.202 2	Work is still in progress	240 Days
13	62/EE/KK D Court/ PWD/202 2- 23/01346	Renovation of toilet bloks at G/F (02 nos), F/F (02 Nos) & S/F (01 Nos) (ID: 68624.1)	M/s Prashant Construc tion Co.	1078598/-	05.10.2 022	03.12.202 2	Work is still in progress	238 Days

Necessary step should be taken for completion of above mention works without Further delayed under intimation to the next audit.

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**Para No.04:- Time bared cheques amounting to Rs. 665445/-.**

**(Ref. Audit Memo No. 08 dated 01/08/2023)**

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 2023 & for the month of June 2023, it has been found that cheques amounting to Rs. 665445/- 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 (in Rs.)
1	A 657821	26.02.2008	4000/-
2	A 909644	31.03.2009	17088/-
3	A 910073	06.01.2011	6000/-
4	C 234771	24.02.2011	400196/-
5	C 234774	31.03.2011	23740/-
6	A 914602	22.07.2011	5950/-
7	A 914922	17.11.2012	5005/-
8	C 471244	25.02.2014	3335/-
9	C 471252	18.06.2014	179359/-
10	C 471291	24.11.2014	555/-
11		22.09.2016	20217/-
<b>Total</b>			<b>665445/-</b>

As the above cheques have become time barred (more than three months), because of non claim/dispute and there is no possibility of encashment of these cheques. HOO may please take immediate steps to settle these accounts as per rule, under intimation to audit.

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**Para No.05:- Office Expenditure charges to works.**

**(Ref. Audit Memo No. 09 dated 02/08/2023)**

As per Finance Department, GNCT of Delhi order No. F-1(9)/2015-16/Fin. Exp.-4/Infra/6277-6416 dated 22.12.2015, it is mention that the provision of contingency is meant for unforeseeable and unidentifiable items which cannot be included anticipated while preparing the estimate for the work/project and personal claim on account of including conveyance office contingency shall not be charged on work.

During the test check of vouchers relating to works for the audit period 2019-20 to 2022-23. It was observed that various expenditure were debited to various works but are of the nature of office expenditure. The detail of a few bill/vouchers on the basis of test audit as given below:-

**(A)**

Sr. No	C. V. No	Date	Gross Amount	Purpose of Expenditure	Head of A/c to works charged
1.	51	21.12.2019	89984/-	Purchase of Furniture	AR & MO, KKD
2.	54	21.12.2019	2510/-	BSES Bill	AR & MO, KKD
3.	55	21.12.2019	4483/-	MTNL Bill	AR & MO, KKD
4.	267	23.11.2020	9973/-	Stationary items	AR & MO, KKD
5.	203	29.09.2021	3350/-	Stationary items	AR & MO, KKD
6.	274	18.11.2021	163745/-	Stationary & Store items	AR & MO, KKD
7.	288	30.11.2021	16960/-	Stationary items	AR & MO, KKD
8.	306	03.12.2021	9977/-	Stationary items	AR & MO, KKD
9.	03	06.12.2022	24875/-	Stationary items	AR & MO, KKD
10.	08	06.12.2022	25000/-	Contingency	AR & MO, KKD
11.	10	06.12.2022	59118/-	Computer & Printer cartridge	AR & MO, KKD
12.	23	16.12.2022	3250/-	Electricity Bill	AR & MO, KKD
13.	57	24.12.2022	22120/-	Electricity Bill	AR & MO, KKD
14.	81	24.12.2022	9997/-	Computer & Printer cartridge	AR & MO, KKD
15.	63	March 2023	637817/-	Property Tax	AR & MO, KKD
16.	99	March 2023	13650/-	BSES Bill	AR & MO, KKD
17.	134	March 2023	24964/-	Stationary items	AR & MO, KKD
18.	135	March 2023	24367/-	Stationary items	AR & MO, KKD
19.	136	March 2023	24550/-	Stationary items	AR & MO, KKD
20.	137	March 2023	24317/-	Stationary items	AR & MO, KKD
21.	178	March 2023	20300/-	Stationary items	AR & MO, KKD

**(B). Office Expenditure Charged to Work for the audit period 2017-18 to 2018-19 (Para no. 04)**

S. No.	CV No. And date	Item	Name of work	Firm	Amount
1	209, 2-4, 28.03.2018	Quick heal total security services, printer repair 4GB RAM	AR & MO	Pratap Computers	7200/-
2	103, 28.07.2017	First and final bill form recovery statement form, test check statement form,	AR & MO	Sony Enterprises	5163/-
3	104, 07.07.2017	Stationary items	AR & MO	-do-	5752/-
4	11, 06.03.2018	Cannon Tonner	AR & MO	Taneja Enterprises	21240/-
5	31, 09.03.2018	Computer items	AR & MO	Vijay Technologies	8024/-

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6	33, 12.03.2018	Stationery items	AR & MO	Kartik Enterprises	10353/-
7	107, 28.07.2018	Supply & Installation of inverter	AR & MO	R.D. Infotech	6208/-
8	108, 28.07.2018	Inverter Exide battery	AR & MO	-do-	21204/-
9	108, 28.07.2018	HDD External 1TB, Pen Drive & External HDD case	AR & MO	-do-	6638/-
10	109, 28.07.2018 110, 28.07.2018	Computer repair	AR & MO	-do-	9558/-
11	111, 28.07.2018	Stamp	AR & MO	Ragunandan Singh	2700/-
12	112, 28.07.2018	CMB Record building	AR & MO	Jyoti printers	4800/-
13	114, 30.07.2018	Stationery items	AR & MO	Batra Sales Corporation	5495/-
14	115, 3, 30.07.2018	Stationery items	AR & MO	Global Traders	1434/-
15	115, 4, 30.07.2018	Cartridge refill	AR & MO	Bhagmal Paper and ink Traders	1650/-
16	24, 10 04.07.2018	Stationery items	AR & MO	Taneja Enterprises	1698/-
17	31, 07.07.2018	HDD External 1TB, 04 GB DDR & Service charges	AR & MO	Network infortach	11800/-
18	34, 07.07.2018	Repair works	AR & MO	R.D. Infotech	13747/-
19	35, 07.07.2018	Stationery items	AR & MO	-do-	12744/-
20	36, 07.07.2018	Stationery items	AR & MO	Puri Enterprises	24561/-
21	180, 29.03.2019	Computer cartridge	AR & MO	Mohd. Nazim	14670/-

Necessary step should be taken to regularize the above expenditure from the competent authority after due verification & under intimation to audit. Other similar type of cases may also be taken into similar action.

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**Para No. 06:- Unfruitful Expenditure due to Foreclosure of work.**

(Ref. Audit Memo No. 10 dated 02/08/2023)

The CPWD Manual vide Para 4.10 (3) stipulates that before approval of NIT availability of the site should be ensured at the planning and designing stage of the work itself and that preparation of detailed estimates and drawing and design stage should be taken up only after availability of the land assured and estimate should be sent client department after fully ascertaining the necessary, site and Topographical details, Technical Feasibility etc. in case site survey is necessary, a small estimate may be sent to the client for the purpose of assessing the suitability and availability of the land for the proposed work. Further, Clause 13 of clauses of contract provides that "if at any time after acceptance of the tender or during the progress of work, the purpose or object for which the work has to be abandoned or reduced in scope the Engineer-in-Charge shall give notice in writing to that effect to the contractor stating the decision as well as the cause for such decision and the contractor shall act accordingly in the matter. The contractor shall have no claim to any payment of compensation or otherwise whatsoever, on account of any profit or advantage which he might have derived from the execution of the works in full but which he did not derive in consequence of the foreclosure of the whole or part of the works."

During the test check of record provided to audit, it has been observed that large number of works have been foreclosed. Details of few cases are as under:-

Sr. No.	Agmnt. No	Name of Work	Name of agency	Estimated Cost (in Rs.)	Tendered Amount (in Rs.)	Expenditure Incurred (in Rs.)
1.	17/EE/KKD Court Divn./ PWD/2022-23/00143	Upgradation of type V, Judge flats at KKD Court Complex	M/s Sabhuralam	7444424/-	5062953/-	423277/-
2.	24/EE/KKD Court Divn./ PWD/2022-23/00439	Repair of toilet block and other misc. civil works (EOR:-GSV (Babu Ram No.2)	Mohd. Wazid	640335/-	390668/-	376847/-
3.	59/EE/KKD Court Divn./ PWD/2022-23/01276	Making accessibility approach, Balance work (A/A to KKD court	Sh. Shobhit Kumar	3716823/-	2731865/-	2023361/-
4.	70/EE/KKD Court Divn./ PWD/2022-23/01680	Upgradation of type V, judges flat at KKD Court Complex	M/s Prashant Construction Co.	8231101/-	5515661/-	4897975/-
5.	04/EE/KKD Court Divn./ PWD/2021-22/00080	Comprehensive maintenance of Main Court Building	Mr. Girish Kumar	6561997/-	3463422/-	4326307/-
6.	56/EE/KKD Court Divn./ PWD/2021-22/01132	Construction of 4 Nos. Aam Aadmi Mohalla Clinic Primary Health Care centre Shahdara	Mr. Gee Internationals	9499241/-	7772279/-	7494351/-
7.	71/EE/KKD Court Divn./ PWD/2021-22/01313	Construction of temporary shed at community Hall Welcome Delhi	Mr. Sanjeev Kumar	1745194/-	1204358/-	12080/-
8.	87/EE/KKD Court Divn./ PWD/2021-22/01756	Renovation of toilets waterproofing of existing SPS building GGSSS A Block Nand Nagri	M/s N.M. Construction Co.	4679046/-	29 89442/-	Nil

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79/EE/KKD Court Divn./ PWD/2020- 21/01526	Consturction of toe wall along with pathway in play ground (EOR tv GSKV Old Seema Puri)	Mr. Sanjeev Kumar	953792/-	610522/-	623636/-
80/EE/KKD Court Divn./ PWD/2020- 21/01527	Renovation repair maintenance of ramp ralling modified toilest DIET Building Karkardooma Delhi	M/s N.M. Construction Co.	415979/-	211692/-	164269/-
70/EE/KKD Court Divn./ PWD/2019- 20/185123-1	A/R M/O to Non residential building under (S.H. C/o of disable friendly ramp, toilet and other related works) Labour commissioner office, Election office, Fish seed office, Enquiry Office & F&S Office	M/s N.M. Construction Co.	1693808/-	1016454/-	778225/-
81/EE/KKD Court Divn./ PWD/2019- 20/188247	C/o Old age home at Kanti Nagar, Shanti Mohalla (S.H. proving and laying Sewer line)	Sh. Satyavir	313930/-	231366/-	Nil

Therefore, the reason/justification alongwith supporting documents for the foreclosure of above mentioned contracts/works may be forwarded to the Directorate of Audit for settlement.

**Para No. 07:- Huge amount of unutilized funds.**

**(Ref. Audit Record Memo No. 12 dated 04.08.2023)**

As per R.E and Expenditure statements (duly reconciled from PAO) funds allotted for the audited period 2019-20 to 2022-23, is as under.

Financial Year	Fig.(In Lacs)		
	R.E.	Expenditure	Balance Amount
2019-20	521495000	195437449	326057551/- ✓
2020-21	194750000	177767649	16982351/- ✓
2021-22	368162000	302554772	65607228/- ✓
2022-23	398100000	347357007	50742993/- ✓

The above statements shows that the huge amount is lying unutilized specially for the financial year 2019-20 and for the rest periods, there is also huge amount of unutilized funds.

Reason for preparation of unrealistic budget and not surrendered the unutilized funds well in time may be shown/submitted to the next audit.

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**Para No. 08:-Non-Production of Records.**

**(Ref. Audit Record Memo No. 01 to 06 dated 24.07.2023**

The following records/information not produced before the audit for the current audit period

**(A). 2019-20 to 2022-23**

1. Condemnation files/records.
2. Worked order registers maintained by Sub-Divisions.
3. Tools and Plant Register/Records.
4. Receipt and Issued Register.
5. Hired Vehicle Records.
6. Contractor Ledger Register.

During previous audits the records were not provided to the audit party, the details are as under:-

**(B). For the audit period 2014-17.**

1. Unserviceable/Condemnation record.
2. Contingent Advance Register, Advance Contingent bills, Contingent bills (If any)
3. Fidelity Bond,
4. Stock Registers (Consumable, Non-consumable, Contingency etc.)
5. Property Register.
6. Spouse Information
7. Vacancy Position
8. Detail of Govt. Accommodation.
9. Detail of foreclosure & rescind of work.
10. Reconciliation of expenditure and receipt during audit period.
11. Log Book & History sheet/Lubricant, Petrol, CNG Register.
12. Information regarding hired vehicle.
13. Audit Report of AGCR
14. M.A.S Register.
15. Permanent Imprest cash book or record.
16. Advance register for Work Head.
17. Expenditure Control register.

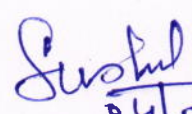
**(C). Old audit Para No. 07 (2009-14).**

1. Non-verification of remittance sent to PAO-12 vide letter dt. 20.08.2014 through DDO concerned.
2. GAR-6 register.
3. Fidelity/Security Bond.
4. File regarding repair, maintenance of petrol & coupon book of vehicles.
5. Auction Register.
6. Auction file.
7. Purchase file.
8. List of works rescind and foreclosed during audit period.
9. Cheque received from PAO detailed audit period.
10. Worker welfare cess deposit register.
11. Log Book.

**(D). For the audit period 2017-18 to 2018-19.**

1. No. Of Photocopier purchased/hired along with files.
2. No. Of Computer purchased along with files.
3. Outstanding of Security/Sanitation in the office/site.
4. Purchase file of R.O. System.
5. Dismantle Register.
6. List of unserviceable/condemned items.
7. Details of last auction if any.

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Inspecting Audit Officer  
Audit Party No.XXV



Test Audit Notes  
PART-III

**TAN 01:- Shortcomings in maintenance of Cash Book.**

(Ref. Audit Memo No. 01 dated 26/07/2023)

During the test check of Cash Book of Executive Engineer (C) KKD Court Division (M-231) (D.D.O. M-231, 84322) (1992/12), for the period 2019-20 to 2022-23, the following discrepancies/shortcomings are as under:-

1. Upper column of Cash Book has been left blank.
2. Classification of charges either lying blank or recorded with pencil for the audit period 01.04.2019 to 31.03.2023.
3. Cutting and overwriting is not attested in the cash book e.g. at page no. 118, 119, 122, 128 & 180.

Necessary steps should be taken to rectify the above observations under intimation to audit.

**TAN 02:- Shortcomings in Pay Bill Register.**

(Ref. Audit Memo No. 02 dated 26/07/2023)

During test-check of PBR, following discrepancies have been noticed:

1. **Page counting certificate was not recorded:** Page counting certificate duly signed by the DDO/HOO which is required to be recorded on the first page of the PBR has not been found recorded for the period 2019-20 to 2022-23.
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 not found filled completely in any of the PBRs for the audit period 2019-20 to 2022-23. Apart from the name and GPF A/c. No., other details like Pay-band, Grade-Pay, residential address, DOB, DOJ, DOS, details of loan/advances/ refunds, etc were not recorded in the PBRs, which is incorrect.
3. **Cutting & Overwriting** – Numerous cutting and overwriting were noticed in the PBRs. but not attested by the HOO/DDO.
4. 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.
5. Monthly entries of Pay and Allowances entered in the PRRs have not been signed by the DDO in some cases.
6. Abstract of Pay Bills (GAR-18) not filled up.
7. At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBR it was noticed that same were not done.

Necessary steps should be taken to update the PBRs under intimation to audit.

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**TAN 03:- Improper maintenance of Services Books.**

(Ref. Audit Memo No. 07 dated 01/08/2023)

**1. Inclusion of ADHAAR (Unique Identification) number in Service Book of Government servants and non-verification of Services from concerned PAO.**

On test check Services Books, it has been found that entry or Aadhaar Numbers has not been made in the Services Book of in most of the cases as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.f.3(03)/2015/T-I/Pr.ao/2017-26 dated 10.09.2015. It is therefore, advised that detail of Aadhaar Number of all employee be obtained and be entered in Service Books and also be mentioned in pension papers of the retirees so as to enable the Pay & Accounts Office.

2. Further, 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 concern PAO to obtain this certificate. During scrutiny of service book of the staff of O/o Services Department, GNCT of Delhi, Delhi Secretariat, ITO, New Delhi, it has been observed that some of the staff members have completed 18 years of service but their service is not got verified from concerned PAO. Few cases were given below.

**(a) List of employees who have completed 18 years service.**

S. No.	Name of the Official	Designation	D.O.B	Date of appointment	Date of Retirement
1.	Sh. Ram Pal	Beldar	01.11.1966	14.06.1993	31.10.2026
2.	Sh. Harish Chand	Masson	13.09.1963	07.04.1993	30.09.2023
3.	Sh. Khem Chand	Carpenter	15.12.1963	19.10.1993	31.12.2023
4.	Sh. Rameshwar Dayal Sharma	Beldar	01.07.1965	04.03.1993	30.06.2025
5.	Sh. Krishan Pal	Carpenter	04.01.1966	21.11.1992	31.01.2026
6.	Sh. Subhash Chand	Beldar	01.02.1965	07.05.1993	31.01.2025

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

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ITEM 04:- Physical Verification of Stock Register.

(Ref. Audit Memo No. 11 dated 03/08/2023)

Scrutiny of MAS stock register maintained in the sub-divisions for the audit period 2019-20 to 2022-23, it is observed that physical verification of Stock Register was not done. Whereas as per GFR Rule, 213-

- 1) Physical verification of Fixed Assets: The inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and the outcome of the verification recorded in the Corresponding register. Discrepancies, if any shall be promptly investigated and brought to account.
- 2) Verification of Consumable: A physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, shall be recorded in the stock register for appropriate action by the competent authority.
- 3) Procedure for Verification:
  - (i). Verification shall always be made in the presence of the officer, responsible for the custody of the inventory being verified.
  - (ii). A certificate of verification alongwith the findings shall be recorded in the stock register.
  - (iii). Discrepancies, including shortage, damages and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with provision given in Rule 33 to 38 and Rule 214. Buffer Stock: Depending on the frequency of requirement.

Necessary steps should be taken for proper maintenance of all the Stock Registers and conducting annual physical verification of Consumable/Non-Consumable store, under intimation to the audit.

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*04/08/2023*

(Sushil Kumar)  
Inspecting Audit Officer  
Audit Party No.XXV