

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

Sub:- **Audit Report of Executive Engineer (C), M-332, North West, Bldg-2, Delhi College of Engineering, Bawana Road, Delhi for the period 2017-20.**

INTRODUCTION:-

The I.A.R on the accounts of Executive Engineer (C), M-332, North West, Bldg-2, Delhi College of Engineering, Bawana Road, Delhi for the period 2017-20 was conducted by the field Audit party No. X comprising of Sh. Ajay Kumar Chandna, IAO, Sh. Amit Kumar Sinha, AAO and Sh. Sukhbir Singh, UDC. The Audit was conducted during the period from 01/06/2020 to 12/06/2020. This was the internal audit.

AIMS AND OBJECTIVES:-

The main activities of the Division are construction, repair and maintenance work day to day falling under area of its jurisdiction.

HOD/HOO/DDO's/CASHIERS:-

POST	NAME OF THE OFFICER & DESIGNATION	PERIOD
HOO	Shri Keshav Ram, Executive Engineer	08-09-2016 to till date
DDO	-do-	-do-
Cashier	Shri Satish Kumar, U.D.C. Shri P Shesh Giri Rao, U.D.C.	23-11-2015 to 14-09-2017 14-09-2017 to till date

Budget Allocation & Expenditure for the year 2017-20

(Amount in Rs. Lakh)

Financial Year	Budget		Expenditure	
	Plan	Non-Plan	Plan	Non-Plan
2017-18	511	1650	491.51	1596.51
2018-19	1325	960	1141.72	931.05
2019-20	1379	815	1222.54	707.13

Statutory Audit:-

The Statutory audit of the Executive Engineer (C), M-332, North West, Bldg-2, Delhi College of Engineering, Bawana Road, Delhi for the period 2017-20 was conducted upto 2014-15 by AG (Audit), Delhi but the report was not provide to audit.

Vacancy Statement:-

S.No.	Name of Post	No. of Posts Sanctioned	Filled by diverted capacity	Vacant
1	Group A	--	--	--
2	Group B	--	--	--
3	Group C	8	8	NIL

Maintenance of Records:-

The maintenance of records of Executive Engineer (C), M-332, North West, Bldg-2, Delhi College of Engineering, Bawana Road, Delhi for the period 2017-20 was found satisfactory subject to observations made in current audit report and in test audit note.

Old Audit report :-

There were 21 audit para's outstanding in the previous audit report. Two paras have been settled. One para has been settled as taken as fresh The remaining 18 para's have been incorporated with current audit report as part-I (old audit report).

(A)

S. No.	Year	Total Para's	Para Settled	Para no. of settled para's	Outstanding Para's with para No.
1	2007-09	07	NIL	NIL	1, 2, 3, 4, 5,6 & 7
2	2009-10	09	01	Para No. 14	8, 9,10,11,12 & 13
3	2010-17	05	02	Para No. 17 settled & Para No. 20 taken as fresh	15,16,18,19 & 21
TOTAL		21	03	03	18

(B) Details of Old Recovery:- 6149/-

S. No.	Year	Para No.	Outstanding amount	Settled	Balance recovery
1	2009-14	8	2880/-	NIL	2880/-
2	2009-14	9	3190/-	NIL	3190/-
3	2009-14	10	79/-	NIL	79/-
4	2014-17	17	360/-	360/-	NIL

(C) Current Audit Report :-

Details of Current Recovery (Audit period 2017-20):- NIL

The internal audit report has been prepared on the basis of information furnished and made available by the Executive Engineer (C), M-332, North West, Bldg-2, Delhi College of Engineering, Bawana Road, Delhi for the period 2017-20, disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.



**(Ajay Kr. Chandna)
Inspecting Audit Officer
Audit Party No.X**

(61)

PART-I
Old Audit Report

Para 2/ (1) (1) *old Report Part I 2007-09*
Unauthorized sanctions towards the deviation of items by A.E. & E.E.
(Audit Memo No.6 dated 05.10.2009)

The work of engine foundation in mechanical engineering department and minor work for setting up of gym in transit hostel (Agreement No.15/2008-09/A1/3331) was awarded to Er. J. Prasad at a tendered cost of Rs.98496/- which was 18% above the estimated cost of Rs.83471/-. As per the final bill an amount of Rs.184343/- was found incurred which was 221% escalated from the estimated cost. The bill was passed for this amount and final payment made to the contractor in the month of December, 2008. In this context the following observations are made:-

As per the Deviation Statement No.1 sanctioned by Assistant Engineer, deviation of 4 items for an amount of Rs.9845/- (10%) was shown whereas the actual executed quantity of the 3 items (Item No. 2.1, 7 & 1) in the final bill was found more than the sanctioned quantities in the deviation statement No.1. As per the actual deviations of 4 items, the amount of deviation comes to be Rs.12184/- (12.37%). As Assistant Engineer is authorized to sanction only 10% of the contract amount, the deviations sanctioned by the A.E. were unauthorized.

As per the Deviation Statement No.2 sanctioned by Executive Engineer, deviation of item no. 2.3 for an amount of Rs.14735/- (14.95%) was shown whereas the actual executed quantity of this item was found more than the sanctioned quantity in the deviation statement 2. As per the actual deviation of this item, the amount of deviation comes to be Rs.17296/- (17.56%). As Executive Engineer is authorized to sanction only 15% of the contract amount, the deviations sanctioned by the E.E. were unauthorized.

Apart from the deviation of items, an amount of Rs.57589/- (58.46%) was also incurred towards the extra items. Request of the client department for execution of extra items is not available with final bill in the absence of which it could not be ascertained that whether the execution of extra items were made with the consent of client department or not.

The division in its reply stated that deviation statements sanctioned by AE/EE but at the time of actual measurement of the difference of quantities sanctioned and executed was noticed which was minor difference and can be ignored as the rates paid are verified rates.

Reasons for the above lapses elucidated by the Division are not convincing and needs the approval of competent authority as suggested in audit memo.

Para 2

Irregularities in execution of work of replacement of door shutters in Boys Hostel of Delhi College of Engineering (Agreement Nos. 09/AE-3331/2007-08)
(Audit Memo No.12 dated 12.10.2009)

Test check of the agreement register of sub-division I and other relevant record revealed that work of replacement of door shutters in Boys Hostel of Delhi College of Engineering was awarded to Sh. Sanjay Malhotra, Contractor for tendered amount of Rs.94550/- which was 46% above the estimated cost of Rs.64760/-. The work was awarded in the month of November, 2007 and the final cost of the work was escalated to Rs.3,66,170/- (565% escalated to estimated cost). In the execution of above work deviation for an amount of Rs.9820/- and extra items for an amount of Rs. 2,61,791/- (277% of contract amount) was executed. The following observations are offered in this regard:-

1. Extra items not relating to work:- The work was for the replacement of door shutters and iron frames for doors of boys hostel. The extra item for an amount of Rs.2,61,791/- which were executed in this agreement were for providing & fixing wood work in doors, windows, providing and fixing table racks, shelves, laminated sheets, brass cupboard locks, fixing aluminium channels etc. The extra items executed were not related to the original work and it seems the same have been executed at other site. Requests of the client department for original work and execution of extra items have not been made available to the audit.
2. Payment at market rate for extra items:- Due to the poor planning of work, an amount of Rs.2,61,791/- were passed on market rates for execution of extra items. Had the work be planned properly the payment towards extra items would have been made according to DSR rates and the rate difference of DSR and Market rates could have been saved.

Reasons for the above lapses be elucidated to the audit.

Para 3

Execution of works of higher amount through work order & exceeding annual limit for award of work order by Executive Engineer during 2008-09
(Audit Memo No.15 dated 13.10.2009 & Audit Memo No.11 dated 12.10.2009)

(A) Execution of works of higher amount through work order

Section 14.1.1 of the CPWD Manual, 2007 provides that work may be called for all works costing more than Rs.50,000/-. In urgent cases, work may be awarded without call of tenders after obtaining approval of competent authority. A precise reasons should be recorded by Divisional Officer before dispensing with call of tenders for works costing more than Rs.50,000/-. Test check of the work order register and work order file of the division for the year 2008-09 revealed that many works of high values i.e. more than Rs.1,00,000/- have been awarded without call of tenders on quotation basis. No specific reasons of urgency have been mentioned in the file while awarding the tenders. Work order files for the year 2007-08 have not been provided to audit to comment further. Some of the instances are given below:-

Year	Work order No.	Particulars of work	Amount of work
2007-08	4	Approach road	121214
	11	Provision of rain water spouts	123475
	12	Internal finishing of kitchen	110860
	13	Addition/alternation in canteen	446431
	19	Cleaning of sewer line & manhole	123817
	20	Cleaning of water body	122400
	21	Ever clean RCC hollow pile tank (ERHPT) for waste water treatment system in sector 5 Rohini Fire Station	658000
	22	Ever clean RCC hollow pile tank (ERHPT) for waste water treatment system in sector 15 Rohini Fire Station	658000
	23	Ever clean hollow pile tank for 50 users	175700
	24	Cleaning of water drain, sewer line and manhole at Police Lines	439947
	26	Renovation of parade ground FSL Building	280937
2008-09	1	Laying and jointing of pipe by trench less technology	242500
	4	Renovation work in lab of DCE	979958
	6	Painting & polishing work in judges chamber	261520
	9	Whitewashing and painting in Dharamshala in MB Hospital	117280
	14	Additional work in corridor & rooms in biotechnology deptt in DCE	774291
	20	Renovation of nursery school hall	368250
21	Misc. repair works	332497	

The division in its reply submitted that keeping in view urgency of client department the work was done through work order after completing all codal formalities.

Reasons of the above lapses elucidated by the Division are not convincing. Specific reasons for execution of work on urgent basis be recorded on file before awarding work through work order.

(B) Exceeding annual limit for award of work order by Executive Engineer during 2008-09

As per financial powers delegated to CPWD Officers, annual limit for award of work order by Executive Engineer is fixed as Rs.15 lacs. Test check of the work order register for the year 2008-09 revealed that Executive Engineer crossed the annual limit of award of work order without the prior approval of competent authority. Total amount of work orders issued during 2008-09 are as under:-

Year	No. of work orders	Total amount of work orders (Rs.)
2008-2009	31	15,95,850/-

Reasons for exceeding the annual limits of awarding the work order elucidated by the Division is not convincing and needs the approval of competent authority as suggested in the audit memo.

Para 5

Unrealistic estimates prepared by the division
(Audit Memo No. 16 dated 14.10.2009)

The examination of Agreement Register for the year 2008-09 and final bills for the year 2007-08 & 2008-09 revealed that many works completed with huge escalations ranging upto the magnitude of 465% w.r.t the estimated cost. This clearly indicates that preliminary estimates of works have been prepared by the Division without proper planning and assessing the exact requirement. Few such illustrative instances in which huge escalation noticed are given below:-

Year	Agreement No.	Estimated cost (Rs.)	Tendered amount (Rs.)	Final cost of work (Rs.)	% of escalation w.r.t. E.C.
2007-08	24/EE	792487	994571	2088307	163
	03/A/3334	71830	96590	193109	169
	28/EE	152021	225751	230553	52
	86/EE	701027	946386	1936338	176
	09/AE/3331	64760	94550	366170	465
	06/AE/3332	75512	98921	168778	123
	93/EE	704347	1158721	1550494	120
	94/EE	547107	787834	919684	68
	67/EE	358082	383148	606241	69
	75/EE	482348	497976	754748	56
2008-09	15/AE/3331	83471	98496	184343	121
	01/EE	597867	881854	1113469	86
	37/EE	794335	965117	1269215	60
	74/EE	804210	671355	1079590	34

Besides above, there are instances of inflated estimates for works prepared by the Division ranges from 13% to 49% which are on higher side. Few such instances are given below:-

Year	Agreement No.	Estimated cost (Rs.)	Tendered amount (Rs.)	Final cost of work (Rs.)	% of inflation of E.C. w.r.t. Final cost of work
2007-08	35/EE	839530	491125	522479	38
	07/EE	999227	889312	865132	13
	92/EE	1981625	1257143	1501617	24
	10/EE	172000	74231	87024	49

As per section 2.5.2 (1) the technical sanction can be exceeded upto 10% beyond which revised 'technical sanction' shall be necessary. In above cases, revised technical sanction has not be obtained from the competent authority which is against the rule provisions.

All above cases and similar cases pertaining to the audited period be reviewed and reasons for the above lapses be elucidated to the audit. Remedial steps, under intimation to the audit, be taken so that such instances may not happened in future.

Para 6

Bi-furcation of work to avoid sanction of higher authorities
(Audit Memo No.10 dated 12.10.2009)

Test check of the work order register for the year 2007-08 & 2008-09 revealed that the division bifurcated various works to avoid the sanction of higher authorities. Some of the instances are given below:-

Agreement No.	Name of the work	Date on which work awarded	Amount of the work (Rs.)
13/EE/2007-08	Addition/Alteration of canteen in Rohini Court	05.11.2007	4,46,431/-
14/EE/2007-08	Finishing of stone & other misc. work	06.11.2007	68,950/-
21/EE/2007-08	Ever clean RCC hollow pile tank (ERHPT) for domestic waste water treatment system at Fire Station, Rohini Sector - 5	05.03.2008	6,58,000/-
22/EE/2007-08	Ever clean RCC hollow pile tank (ERHPT) for domestic waste water treatment system at Fire Station, Rohini Sector - 15	05.03.2008	6,58,000/-

Division on its reply maintained that no bifurcation has been done which is not correct. As is evident from above instances that division has bifurcated the work of similar nature and awarded the work through separate work orders. Reasons for the lapses be elucidated to audit and remedial steps be taken for the recurrence of the same.

Para 7

Irregular expenditure on deployment of private security guards for watch & ward of division office without approval of competent authority
(Audit Memo No.7 dated 05.10.2009)

As per the instructions of Administrative Reforms Department, Government of NCT of Delhi, for awarding the work relating to security, the staff requirement should be firmed up by the departments in consultation with AR and Finance Department, before hand.

A test check of the record of Division for the year 2007-08 & 2008-09 revealed that private security persons were deployed for the watch & ward of the division/Sub-division in addition to the sanctioned and filled up posts of three chowkidars. The following observations are made in this regard:-

1. No approval or concurrence of AR/Finance Department had been obtained for deployment of such additional personnel. Expenditure incurred on the deployment of private security unauthorisly aggregated to Rs.3,00,000 (approx.) during 2007-08 and 2008-09.
2. The entire expenditure incurred on the deployment of private security guards for watch & ward was charged to annual repair & maintenance was irregular as expenditure on regular watch & ward of government property cannot be treated as part of annual maintenance work expenditure.

As per replies of the division, the engagement of security guard was necessary for the watch & ward of costly items. They have further stated that engagement of guards was done after inviting competitive rates from the eligible agencies. As for approval of Finance/AR Department is concerned no orders were received/endorsed to them.

Reasons for the above lapses elucidated by the Division is not convincing and expenditure incurred on this account needs the approval of competent authority as suggested in audit memo.

Para 8

Unauthorized payment towards the maintenance of vehicle (2008-2009) & Non observing the guidelines of Delhi Government on petrol consumption
(Audit Memo No. 13 dated 11.10.2009 & Audit Memo No.2 dated 22.09.2009)

(A) Unauthorized payment towards the maintenance of vehicle (2008-2009)

History sheets of vehicle No.DLICC-1923 & DL6CA-9548 test checked in audit and noticed that these vehicles are getting repaired by the respective sub division but the

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guidelines/instructions issued by Delhi government for running and maintenance of vehicles are not being observed. Following irregularities have been noticed:-

1. As per instructions circulated by Delhi government HOD has been vested full powers for the repairs, whereas HOO is has been authorized repairs upto Rs.15000/- per annum per vehicle. From the history sheets and other relevant vouchers of above vehicles it has been noticed that an amount of Rs.1,03,872/- was incurred on the repair of vehicle No.DL6CA-9548 and Rs.60,000/- was incurred on the repair of vehicle No. DLICC-1923. As per instructions on the subject the expenditure beyond Rs.15,000/- should have been got sanctioned from the HOD of the concerned division but the E.E did not bother to send the repair proposal and bills to HOD and all the bills were passed by himself which was against the instructions/guidelines issued by Delhi government.

Reasons for committing such serious financial irregularity may be illustrated to audit and all the expenditure incurred on the repairs of vehicles beyond Rs.15,000/- may be got regularized under the orders of competent authority under intimation to audit.

2. It has been further noticed that the similar nature of work/repairs was done in vehicle No.DL-ICC-1923 within a very short period. A statement showing the work done of similar nature within short period of earlier work is given here with for ready reference:-

Name of the workshop : M/s Pramod Automobiles (Naharpur, Rohini, Delhi)		
Dated	Name of work/part	Amount (Rs.)
26.02.09	2 ltrs Gear Oil change	220
03.03.09	2 ltrs Gear Oil change	220
26.02.09	Washing	300
03.03.09	Washing	300
03.03.09	Oil filter change	80
03.03.09	Oil change	80
03.03.09	Coolant 3 ltr	350
26.03.09	Coolant 2 ltr	320
14.08.09	Engine Oil change	560
27.08.09	Engine Oil change	560
26.03.09	Shocker change	750
26.04.09	Shocker change	1130
14.08.09	Shocker change	550

It will be seen from the statement that the gear oil was changed on 26/02/09 at the meter reading of 59810 but the same was again changed after five days that is on 3/03/09 at meter reading of 60100. Similar type of work has been done in other repairs/maintenance.

From the statement it is apparent that only the bills has been attached for book adjustment and the material shown in the bills perhaps have not been actually replaced in the vehicle. As has been already stated through our memo that advice of technical officer is not being obtained before and after the repairs, such type of incidence is happening in the repairs of vehicles.

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History sheets of other vehicles available in the division/sub division have not being made available to audit and as such irregularity of similar type in the repairs of those vehicles could not be pointed out.

In the reply to audit memo it has been stated that due to scattered work sites and attending to the arbitration cases they have to use the vehicles frequently which causes breakdown and needs to get repaired immediately. The reply of the Division is not tenable and advised to observe all the formalities as prescribed by Delhi Government through its orders circulated from time to time. All past cases where violation has been done may be got regularized and compliance reported to the audit.

(B) Non observing the guidelines of Delhi Government on petrol consumption

While going through the vouchers it has been observed that the Division is not observing the guidelines issued by Delhi Govt. on account of consumption of petrol. As per guideline expenditure on POL upto 200Ltr can be made in a calendar month, but the Division has not observed these guidelines and consuming petrol about double of the prescribed limit. A few such instances are given below for reference:-

Vehicle No.	Month	Petrol(Ltr)
DLICC 1923	11/08	400
DL6CA 9548	11/08	307
DLICC1923	07/08	435
DLICC1923	01/09	370
DL6CA9548	01/09	265

From the above instances it would be seen that division had utilized petrol just about double than the prescribed limit.

The E.E. of the Division in reply to the initial audit memo has stated that due to scattered works duties and attending the hearings in arbitration cases, the prescribed limit of 200 litres per month cannot be observed and undertaken to obtain the approval of Finance Department for the use of more than the prescribed limit of 200 litres of petrol. Therefore, the Division is advised to get the past cases, where prescribed limit was not observed, regularized and also obtain permanent exemption for observation of such limit in future.

Para 9

Physical verification of T&P, MAS Account & Dismantled Material Account
(Audit Memo No.9 dated 04.10.2009)

As per para 46 of CPWD Works Manual, 2007, physical verification of T&P, MAS Account & Dismantled Material Account should be done every year and certificates of physical verification be recorded on the registers under intimation to the Supdt. Engineer.

Test check of the records of sub-divisions revealed that no physical verification of the above records has been carried out for the period 2007-08 & 2008-09.

available on the above registers to ascertain when the previous physical verification was conducted last time. In the absence of timely physical verification of stock possibilities of shortages & damages can not be ruled out.

Reasons for the above lapses be elucidated to the audit and physical verification of above stock be got conducted at the earliest.

(Ramesh Chauder)
Sr. Inspecting Audit Officer

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CURRENT REPORT

PART -II

2009-2014

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PARA - 01

Memo No.2

Dated:-13-08-14

(Audit Period: 2009-14)

Sub:- Recovery of Transport Allowance amounting to Rs.2880/-

If an employee remains absent from duty for a full calendar month due to leave then he/she is not entitled to draw the Transport Allowance for that calendar month as per rule.

During the test check of Service Book, it has been observed that Sh. Inderjeet Singh was on Medical Leave w.e.f.11-02-13 to 17-04-13 and Travelling Allowance of Rs.2880/- for the full calendar month of March -2013 was given to him ^{which} is not admissible.

HOO is requested to recover the above said amount from the concerned official and deposit in Govt. Account under intimation to audit.

PARA -02

Memo No.3

Dated:-13-08-14

(Audit Period: 2009-14)

Sub: Recovery of contribution of the DGEHS amounting to Rs.3475/-

As per order of Directorate of Health services, Govt. of NCT of Delhi vide letter no.F.25(111)/DGEHS/140/09/44413-18 dated 20/8/2010, DGHS subscription has been revised on the basis of grade pay as given below:-

Grade Pay to the beneficiary	Subscription under CGHS per months now applicable in DGEHS scheme (Rs.)
Rs.1650	50
Rs.1800,1900,2000,2400,2800	125
Rs.4200	225
Rs.4600,4800,5400,6600	325
Rs.7600 and above	500

During the test check of PBR for the year-2010-11, it has been noticed that the recovery of DGHS of Beldars with Grade Pay of Rs.1800/- has not been made at the revised rates in the following cases:-

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S. No.	Name/ Designation	Month	Deduction due (p.m.)	Deduction made as per PBR (p.m.)	Recovery due under sub-Head 0210 (p.m.)	Total Recovery (Rs.)
1	Munna Lal, Beldar	08/10 to 9/10 (2 Months)	125/-	30/-	95/- (95x2)	190/-
2	Baljeet Singh, Beldar	08/10 to 9/10 (2 Months)	125/-	30/-	95/- (95x2)	190/-
3	Kailash, Beldar	08/10 (1 Month)	125/-	30/-	95/-	95/-
4	Jagat Singh, Beldar	08/10 (1 Months)	125/-	30/-	95/-	95/-
5	Vijay Kumar, Beldar	08/10 to 9/10 (2 Months)	125/-	30/-	95/- (95x2)	190/-
6	Jai Kumar, Beldar	08/10 (1 Months)	125/-	50/-	75/-	75/-
7	Hawa Singh, Beldar	08/10 (1 Months)	125/-	30/-	95/-	95/-
8	Surender Singh Beldar	08/10 (1 Months)	125/-	30/-	95/-	95/-

Submitted as per reply submitted

Submitted as per reply submitted

9	Satyaveer, Beldar	08/10 (1 Months)	125/-	50/-	75/-	75/-
10	Jai Narayan, Beldar	08/10 (1 Months)	125/-	30/-	95/-	95/-
11	Karamdas, Beldar	08/10 (1 Months)	125/-	30/-	95/-	95/-
12	Mange Ram, Beldar	08/10 (1 Months)	125/-	30/-	95/-	95/-
13	Ramsukh, Beldar	08/10 (1 Months)	125/-	30/-	95/-	95/-
14	Mann Singh Meena, Beldar	08/10 to 10/10 (3 Months)	125/-	30/-	95/- (95x3)	285/-
15	Ramesh Kumar, Beldar	08/10 to 10/10 (3 Months)	125/-	30/-	95/- (95x3)	285/-
16	Dharamraj, Beldar	08/10 to 10/10 (3 Months)	125/-	30/-	95/- (95x3)	285/-
17	Takdeer Singh Beldar	08/10 to 10/10 (3 Months)	125/-	30/-	95/- (95x3)	285/-

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18	Jagbir Singh, Beldar	08/10 to 10/10 (3 Months)	125/-	30/-	95/- (95x3)	285/-
19	Ali Hasan, Beldar	08/10 to 10/10 (3 Months)	125/-	30/-	95/- (95x3)	285/-
20	Bhajnanand, Beldar	08/10 to 10/10 (3 Months)	125/-	30/-	95/- (95x3)	285/-
					TOTAL	3475/-

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Recovery as shown above may be done after due verification and deposit in Govt. account under intimation to the audit. Other similar cases may also be reviewed.

PARA - 03 16

Memo No.5

Dated:14-08-14

(Period 2009-14)

Sub.: - Recovery of Income Tax amounting to Rs.79/-

During the test check of Form-16 & Calculation Sheets for the audit period, it has come to the notice that due to wrong calculation HRA rebate allowed under Sec.10, the income tax calculated for the following official is not correct :-

For the F.Y.2013-14

1. Ramjeet Beldar

Income Tax Calculation as per Form-16		Income Tax Calculation as per audit observation	
Gross Total Income	=Rs.341634/-	Gross Total Income	=Rs.341634/-
Less		Less	
TPT	=Rs.9600/-	TPT	=Rs.9600/-
CA & WA	=Rs.1800/-	CA & WA	=Rs.1800/-
PMRF	=Rs.616/-	Balance	=Rs.330234/-
Balance	=Rs.329618/-	Less HRA Rebate	=Rs.35480/-
Less HRA Rebate	=Rs.36252/-	Total Income	=Rs.294754/-
Total Income	=Rs.293366/-	Less	
Less		Saving as per 80 C	=Rs.60300/-
Saving as per 80 C	=Rs.60300/-	Medical Ins. under 80D	=Rs.1200/-
Medical Ins. under 80D	=Rs.1200/-	PMRF	=Rs.616/-
Net Taxable income	=Rs.231870/-	Net Taxable income	=Rs.232638/-
Income Tax	=Rs.3187/-	Income Tax	=Rs.3264/-
Less Tax Rebate	=Rs.2000/-	Less Tax Rebate	=Rs.2000/-
Net Tax Paid	=Rs.1187/-	Net Tax Paid	=Rs.1264/-
E.Cess	=Rs.36/-	E.Cess	=Rs.38/-
Total Tax Paid	=Rs.1223/-	Total Tax Payable	=Rs.1302/-
		Recovery of Income Tax	=Rs.79/-
		(Rs.1302- Rs.1223/-)	

HOO is requested to recover the above mentioned amount from the concerned official after due verification and deposit in Govt. Account under intimation to audit. Similar cases may also be reviewed.

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PARA - 04

Memo No.7

Dated: 19-08-14

(Period 2009-14)

Sub:- Non observing the guidelines of Delhi Government on Petrol Consumption.

While going through the vouchers it has been observed that the Division is not observing the guidelines issued by Delhi Govt. on account of consumption of petrol. As per guideline expenditure on POL up to 200 Ltrs. can be made in a calendar month, but the Division has not observed these guidelines and consuming petrol more than the prescribed limit. A few such instances are given below for reference:-

Vehicle No.	Month	Petrol Consumed (In Ltrs)
DL1CC 1923	03/10	361
	05/10	374
	09/10	334
	10/10	304
DL1CC 4412	08/13	245
	10/13	281
DL8CG 5289	07/11	335
	11/11	310
	02/12	310
	04/12	295
	05/13	395
	08/13	310

From the above instances it would be seen that division had utilized petrol more than the prescribed limit.

HOO is requested to observe the guidelines of Delhi Govt. on petrol consumption in future and regularize the above cases from Finance Deptt. under intimation to audit.

PARA - 05

Memo No.9

Dated:-20-08-14

(Audit Period: 2009-14)

Sub.:-Irregular expenditure on development of private security guards for watch & ward of division office without approval of competent authority.

As per the instructions of Administrative Reforms Department, Government of NCT of Delhi, for awarding the work relating to security, the staff requirement should be firmed up by the departments in consultation with AR and Finance Department, beforehand.

A test check of the record of Division for the Audit period 2009-2014 revealed that two private security persons were deployed for the watch & ward of the division /Sub-Division II in addition to the sanctioned and filled up post of three Chowkidars. The following observations are made in this regard:-

1. No approval or concurrence of AR/ Finance Department has been obtained for deployment of such two additional personnel. Expenditure incurred on the deployment of private security unauthorizedly aggregated to Rs. 491358/- during 2009-2014. Same objection was raised during the audit period 2007-09 where expenditure of Rs.3 lacs (app.) was made for the same reason.
2. The entire expenditure incurred on the deployment of private security guards for watch & ward was charged to annual repair & maintenance which is irregular as expenditure on regular watch & ward of Government property cannot be treated as part of annual maintenance work expenditure.

Above expenditure may be regularized by the competent authority/ Finance Deptt. and shown to audit.

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PARA - 06 12

Memo No.10

Dated:-20-08-14

(Audit Period: 2009-14)

During course of audit, it was noticed that the following amounts are outstanding as on 31-03-2014 under the head deposit:-

1. Civil Deposits Security Deposits (Part-II)	Rs.20125116/-
2. Civil Deposits Public Work Deposits (Part-III)	Rs.49072775/-
3. Civil Deposits Unclaimed Deposits in the General Provident Fund (Part IV)	Rs.7974230/-
4. Civil Deposits Other Deposits (Part-V)	Rs.24424511/-

HOO is requested to take action to clear the unclaimed GPF Deposits/ Other Deposits under intimation to audit.

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PARA - 07 13

Memo No.12

Dated:-21-08-14

(Audit Period: 2009-14)

Sub.:- Irregularities in the work of GGS Govt. Hospital, Raghbir Nagar, Delhi (Agmt. No. 88/EE/CBMD M-333/2010-11).

The work of Providing and laying of treated water supply line received from ETP Plant for horticulture and re-flushing purpose in toilet block and beautification of surrounding area i/c electrical pump etc at GGS Govt. Hospital, Raghbir Nagar, Delhi with an estimated cost of Rs.1491665/- was awarded to I Kumar & Co. for a tendered cost of Rs.1730331/- (Agmt. No. 88/EE/CBMD M-333/2010-11). The stipulated date of start and completion were 27.03.11 and 26.04.11 respectively.

Scrutiny of work file and other related records revealed that:

- (i) The work was to be completed within a period of one month with stipulated date of completion as 26.04.11. The work was, however, actually completed on 15.07.11 i.e. with a delay of nearly 3 months. The work was delayed mainly because the client Department/PWD failed to make available the work site to the agency in time and non-execution of electrical conduit work. The competent authority granted extension of time up to 15.07.11 without levy of compensation, which means that the department accepts that the delay was on the part of the client department/department itself.

- (ii) Against the tendered cost of Rs.1730331/- (i.e. 16% above the EC), a payment of Rs. 2485495/- was made to the agency. This payment included payment on account of Extra Items of Rs. 201399 and Deviated items of Rs.553769/-. Thus, payment on account of extra/deviated items amounted to Rs.755164/- which accounts for 43.64% of the tendered cost.

The above 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 defective and did not conform to the actual requirement(s) of the work. This has also deprived the department of competitive rates for the extra/deviated items.

PARA - 08

Memo No.13

Dated:-21-08-14

(Audit Period: 2009-14)

Sub.:- Irregularities in the work of Govt. Sarvodaya Co-ed Vidyalaya at Sec-16, Rohini, Delhi-85 (Agmt.

No. 07/EE/M-333/2013-14).

The work of Providing Concertina Coil, Grit Wash Plaster on Boundary Wall at Govt. Sarvodaya Co-ed Vidyalaya at Sec.-16, Rohini, Delhi-85 with an estimated cost of Rs.1102535/- was awarded to M/s Global Constructions for a tendered cost of Rs.771223/- (Agmt. No. 07/EE/M-333/2013-14). The stipulated date of start and completion were 21-04-14 and 20-06-13 respectively.

Scrutiny of work file and other related records revealed that:

1. The work was to be completed within a period of 02 month with stipulated date of completion as 20-06-13. As per record available, only 1st running bill amounting to Rs.1159686/- has been paid vide bill no.24 dated 24-08-13 and no final bill has been paid till date. It means that the work has not been completed till date and also no record regarding extension of time has been found in the work file.
2. The 1st Running Bill was passed for Rs.1159686/- against Tender Cost of Rs.771223/- (i.e.50.37% above the Tender Cost) and as per records in the file, the administrative approval for the budget sanction was for Rs.1120198 and Technical Sanction was for Rs.1113600/- revealing that the very first bill has been passed for more than the amount sanctioned to the work which is objectionable.

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PARA -09

Memo No.14

Dated:-21-08-14

(Audit Period: 2009-14)

Sub.:- Irregularities in the work of Shaheed Captain Sanjeev Dahiya Savodaya Co-Ed Vidyalaya at Sec.-9, Rohini, Delhi (Agmt. No. 16/EE/PWD/ M-333/2013-14).

The work of Renovation of School Auditorium by providing sound proofing of wall and ceiling, granite flooring, replacement of aluminium window or doors to existing steel windows, vertical Blinds & other related misc. civil work to auditorium at Shaheed Captain Sanjeev Dahiya Savodaya Co-Ed Vidyalaya at Sec.-9, Rohini, Delhi with an estimated cost of Rs.3530599/- was awarded to M/s Anand Automatic System for a tendered cost of Rs.2787408/- (Agmt. No. 16/EE/PWD/ M-333/2013-14. The stipulated date of start and completion were 01-05-13 and 31-07-13 respectively.

Scrutiny of work file and other related records revealed that:

1. The work was to be completed within a period of three month with stipulated date of completion as 31-07-13. The work was, however, actually completed on 12-02-14 i.e. with a delay of nearly six months. The work was delayed due to non- execution of electrical work. The competent authority granted extension of time up to 12-02-14 without levy of compensation, which means that the department accepts that the delay was on the part of the client department/department itself.
2. Against the tendered cost of Rs.2787408/- (i.e. 21-05% below the EC), a payment of Rs.3715570/- was made to the agency. This payment included payment on account of Extra Items of Rs.167742/- and Deviated Items of Rs.677749/-. Thus, payment on account of extra/deviated items amounted to Rs.845491/- which accounts for 30.33% of the tendered cost.
3. As per IIIrd & Final Bill, Deviation Statement No.3 amounting to Rs.184055/- needs the approval of Competent authority i.e., S.E. for which prior approval has not been taken.

The above 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 defective and did not conform to the actual requirement(s) of the work. This has also deprived the department of competitive rates for the extra/deviated items. It was also seen that prior approval of the deviated statement no.3 was not obtained from the competent authority i.e., SE before passing of final bill.

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PARA - 16

Memo No.16


Dated:-21-08-14

(Audit Period: 2009-14)

Sub:- Cash security/Fidelity Bond for Cashier and Store Keeper.

As per Rule 275 of GFR-2005, every Government Servant, whether Gazetted or non-Gazetted, who is entrusted with the custody of cash or stores shall be required to furnish security. Further, as per Rule-275(3) of GFR-2005, in cases where the said security is furnished in the form of cash, the security bond should be executed in form GFR-30 and in case where the said security is furnished in the form of a fidelity bond, the security bond should be executed in form GFR-31.

The Cash Security/Fidelity bond documents for the audit period have not been furnished by the officials concerned, i.e. the Store Keeper and the Cashier, which is irregular and in violation with the General Finance Rules.

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(INDU OBEROI)
AO/ IAO
Audit Party No.1

TAN

TAN - 01

Memo No.4

Dated:-13-08-14

(Audit Period: 2009-14)

Subject: Service Book.

During the course of test check of Service Books, the following discrepancies were noticed:-

1. Nomination forms filled by Govt. Servant and duly attested by the HOD/HOO are required to be kept in the service Book. The following are the cases where the nominations forms have not been found pasted in the Service.

- (a). Baljeet Singh, Beldar
- (b). Jagdish, Beldar
- (c). Dharamveer Singh, Beldar

2. The first page of Service Book is to be re-attested after every 5 years but the same has not been found in all of the Service Books.

4. Photo of the employee should be attested/Pasted at the first page of the service Book but the same was not found in the following cases :-

- (a). Suresh Kumar, Beldar
- (b). Mahaveer Singh, Beldar
- (c). Surender Singh, Beldar
- (d). Inderjeet Singh, Beldar (Photo not pasted)

5. Entry of GPF no., on the first page of Service Book has not been made in any of the service books.

HOO is advised to remove all the discrepancies and shown to next audit.

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TAN - 02

Memo No.6

Dated:-19-08-14

(Period 2009-14)

Sub:- Non Completion of work.

As per 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. It, therefore, follows that if the extension of time is granted by the Executive Engineer and such extension of time is accepted by the contractors, either expressly or implied by his action before and subsequent to the date of completion, the extension of time granted by the Executive Engineer is valid. It is therefore, necessary that the Executive Engineer grants extension of time provisionally even when the contractor does not apply for extension of time in order to keep the contract alive. Test check of records revealed that in following works were not completed till date although their stipulated period of completion is over:-

S. No.	Agmt. No.	Name of Work	Tendered Amount	Date of Start	Stipulated Date of Completion
1	2	3	4	5	6
Year 2013-14					
1	86	EOR to Govt Girl Ser. Sec School Quadipur Delhi. SH:- Repairing of roof and other misc. work	286420.00	28-12-2013	27-01-14
2	103	EOR to Govt. Co-ed Ser. Sec School Mukhmail pur Delhi. SH: C/o Underground water tank Tank with tiles and pump etc.	602150.00	18-01-2014	03-03-2014
3	117	Conversion of Room No. 410 in to the Court Room including Judge's Chamber, Toilet and Pantry etc. complete at District Court Rohini, Delhi.	626808.00	30.01.2014	28.02.2014
4	130	Construction of Shade for Car/ Scooter and Fixing of Metallic Chair's near Resident and Fixing of missing M.S. Grills of Boundary Wall and Miscellaneous Work at FSL Building Madhuban Chowk Rohini, Delhi.	730182.00	08.03.2014	07.04.2014
5	05	Construction of Boundary Wall for Land of Education Department at Ghogha, Delhi.	4662385.00	14.04.2013	13.07.2013
6	38	Construction of New Special Home / Place of Safety / for Boys at Sewa Kutir Complex, Kingsway Camp, Delhi. SH:- Construction of Two New Dormitories side by Old Dispensary Building & C/o Boundary Wall.	8153122.00	22.07.2013	21.04.2014

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7	84	Renovation and Re-modelling of 12 Nos. Toilets of Boy's Hostel at DTU Campus, Bawana Road, Delhi.	3919376.00	20.12.2013	19.04.2014
8	95	C/o 2 Nos. Cal Labs, 1 No. Home Science Lab, 2 Nos. Science Lab, 2 Nos. Library, 2 Nos. Staff Rooms Double Storey SPS with Two Nos. Toilet Block, 1 No. Staircase at Govt. Girls Sen. Sec. School, Siraspur, Delhi. (ID No.1310157).	11689413.00	12.01.2014	11.07.2014
9	98	Construction of Multipurpose Hall (with Toilets) at Govt. Co-Ed. Senior Secondary School A-Block Metro Vihar, Holambi Kalan, Delhi.	98688031.00	14.01.2014	13.07.2014
10	100	EOR to M.L. Govt. Boys Senior Secondary School at Narela, Delhi. SH: Providing and Laying C.C. Interlocking Pavement of Prayer Ground Cycle Stand, Boundary Wall with Grill etc.	2452143.00	14.01.2014	13.04.2014
11	113	Repair of Boundary Wall i/c Grit Wash Plaster in Govt. Co-Ed Senior Secondary School at A-Block, Metro Vihar, Delhi.	1189137.00	04.02.2014	03.05.2014
14	128	Conversion of Lawyers Bar Rooms located on 1st, 2nd 3rd Floor and Room No.407 into Judges Court at District Court Rohini, Delhi-110085.	1864146.00	08.03.2014	07.06.2014
Total			46707427.00		

Clarification for non completion of the work on stipulated date and action taken to get the work completed may be intimated to audit.

TAN - 3

Memo No.15

Dated:-21-08-14

(Audit Period: 2009-14)

Sub.-: Preparation of Defective/ Unrealistic Detailed Estimates.

During scrutiny of records of the O/o the Executive Engineer, PWD, CBM Division M-333 for the period from 2009-10 to 2013-14 it was noticed that against the estimated cost of the works as worked out in the detailed estimates for works, the figures of tendered amount by the lowest bidding agencies were very low, however the gross final payment made to these agencies including extra/deviated/substituted item amounted much higher than the tendered cost as detailed below:

Sl. No	Name of the agency Agreement No.	Estimated Cost	Tendered Cost	Percentage by which TC was below the EC	Gross final payment made to the agency	Deviation on account of extra/deviated/substitute items % of deviation
	2009-10					
1.	Shri Daya Ram 11/EE/PWD/M- 333/09-10	1702653	1505145	11.60% below	4299799	<u>2794654</u> 185.67%
2.	Shri Daya Ram 26/EE/PWD/M- 333/09-10	4910461	4069299	17.13% below	7912657	<u>3843358</u> 94.45%
3.	Shri M.P Bhatia 38/EE/PWD/M- 333/09-10	494854	339915	31.31% below	621360	<u>281445</u> 82.80%
4.	Shri Rajiv Ranjan 64/EE/PWD/M- 333/09-10	701224	419472	40.18% below	831283	<u>411811</u> 98.17%
5.	Shri Vinod Bhardwaj 106/EE/PWD/M- 333/09-10	1329631	837668	37% below	1505679	<u>668011</u> 79.75%
6.	M/s Rahul Builders 138/EE/PWD/M- 333/09-10	1814683	1227633	32.35% bel ow	2043519	<u>815886</u> 66.46%
7.	M/s Satish Chand Rajesh Kumar Pvt. Ltd. 48/EE/PWD/M- 333/09-10	6064467	5033508	17% below	6217025	<u>1183517</u> 23.51%
8.	M/s Pragati Constructions 27/EE/PWD/M- 333/09-10	3050590	2715025	11% below	3985663	<u>1270638</u> 46.80%
9.	M/s Sahab lal 10/EE/PWD/M-	2412501	2119865	12.13% below	2531116	<u>411251</u> 19.39%

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	333/09-10					
10.	<u>M/s Ravi Constructions 18/EE/PWD/M- 333/09-10</u>	698396	491252	29.66% below	807033	<u>315781</u> 64.28%
11.	<u>Shri Daya Ram 16/EE/PWD/M- 333/09-10</u>	1463525	1130427	22.76% below	1638725	<u>508298</u> 44.96%
12.	<u>M/s Globe Builders 127/EE/PWD/M- 333/09-10</u>	2681386	2300093	14.22% below	3509521	<u>1209428</u> 52.58%
13.	<u>Sh. Anil Malhotra 114/EE/PWD/M- 333/09-10</u>	2301766	1674074	27.27% below	2261502	<u>587426</u> 35.09%
2010-11						
14.	<u>M/s A B Associates 03/EE/PWD/M- 333/09-10</u>	995806	673962	32.32% below	1121124	<u>447162</u> 66.35%
15.	<u>Shri Manoj Thakur 14/EE/PWD/M- 333/09-10</u>	1066275	362534	66% below	625974	<u>263440</u> 72.67%
16.	<u>Shri Jai Kishan Singh 21/EE/PWD/M- 333/09-10</u>	558585	407767	27% below	702774	<u>295007</u> 72.35%
17.	<u>M/s NY Construction 27/EE/PWD/M- 333/09-10</u>	471225	391588	16.90% below	813652	<u>422064</u> 107.78%
18.	<u>Shri Ram Avtar 60/EE/PWD/M- 333/09-10</u>	473831	281929	40.50% below	519687	<u>237758</u> 84.33%
19.	<u>Shri Govind Dass 65/EE/PWD/M- 333/09-10</u>	785218	269722	65.65% below	426885	<u>157163</u> 58.27%
20.	<u>Shri Rajiv Ranjan 76/EE/PWD/M- 333/09-10</u>	845696	680616	19.52% below	1118091	<u>437475</u> 64.28%
21.	<u>Shri Om Prakash 77/EE/PWD/M- 333/09-10</u>	412768	233503	43.43% below	435123	<u>201620</u> 96.35%
22.	<u>Shri Nandeshwar Sharma 106/EE/PWD/M- 333/09-10</u>	820072	646135	21.21% below	1163420	<u>517285</u> 80.06%
2011-12						

23.	<u>Shri Jai Kishan Singhla</u> 13/EE/PWD/M-333/09-10	475991	162075	65.95% below	304159	<u>142084</u> 87.67%
24.	<u>Shri Jai Kishan Singhla</u> 22/EE/PWD/M-333/09-10	464793	330000	29% below	584263	<u>254263</u> 77.05%
25.	<u>Shri Laxman</u> 36/EE/PWD/M-333/09-10	607216	433795	28.56% below	717207	<u>283412</u> 65.33%
26.	<u>Shri Jai Kishan Singhla</u> 57/EE/PWD/M-333/09-10	562504	466877	17% below	797495	<u>350618</u> 70.81%
27.	<u>M/s Ravi Const. Co.</u> 77/EE/PWD/M-333/09-10	812219	576676	29% below	1047471	<u>470795</u> 81.64%
28.	<u>M/s Classic Construction Co.</u> 46/EE/PWD/M-333/09-10	2015863	1454242	27.86% below	2738523	<u>1284281</u> 88.21%
29.	<u>Sh. Munzareen Ahmed</u> 60/EE/PWD/M-333/09-10	2568187	1746619	31.99% below	3328260	<u>1581641</u> 90.55%
2012-13						
30.	<u>Sh. Anil Malhotra</u> 03/EE/PWD/M-333/12-13	2146739	1683043	21.60% below	2529484	<u>846441</u> 50.29%
31.	<u>M/s Rahat Construction Co.</u> 11/EE/PWD/M-333/12-13	1485688	868385	41.55% below	1322366	<u>453981</u> 52.28%
32.	<u>M/s Rahat Construction Co.</u> 13/EE/PWD/M-333/12-13	2051932	1404547	31.55% below	2074365	<u>669818</u> 47.69%
33.	<u>M/s Gaurav Construction Co.</u> 44/EE/PWD/M-333/12-13	2885830	2020370	29.99% below	3264424	<u>1244054</u> 61.58%
2013-14						
34.	<u>M/s Rahat Construction Co.</u>	4398178	2859255	34.99% below	3509999	<u>650744</u> 22.76%

	03/EE/PWD/M-333/13-14					
35..	<u>Dilshad Khan</u> 21/EE/PWD/M-333/13-14	2153040	1377730	36.01% below	1700394	<u>322664</u> 23.42%
36..	<u>M/s K.B.G. Engineer</u> 22/EE/PWD/M-333/13-14	15968059	13911367	12.88% below	16850990	<u>2939623</u> 21.13%
37..	<u>The New Millennium Engineer</u> 47/EE/PWD/M-333/13-14	7070063	7436290	5.18% above	9281555	<u>1845265</u> 24.81%

From the above trend it is evident that while preparing the detailed estimates all aspects of planning like applicable DSR, prevalent market rates, extra/deviated/substituted items included in the scope of work later etc. were not taken into consideration and therefore these detailed estimates were defective and did not conform to the actual requirement(s) of the work. The agencies bid much below the estimated cost in an effort to get the contract and later on made claim on account of extra/deviated/substituted items to recover the cost of the work, which was allowed ex-post facto by the department. This practice has deprived the department of competitive rates for the extra/deviated/substituted items and has resulted in excess expenditure.

The department is advised to put a check on the under/over, estimation/tendering of work and preparation of defective/unrealistic detailed estimates.

TAN - 04

Memo No.11

Dated:-20-08-14

(Audit Period: 2009-14)

Sub.:-Settlement of CSS account (cash settlement suspense account).

During the test check of cash books and records of office of division, it has been noticed that there is a huge amount i.e. Rs.59.68 Lacs in Non- Plan & Rs.229.45 Lacs in Plan is outstanding under the head- Cash Settlement Suspense Account – Delhi Police (Year wise List attached – Annex. B & C)

HOO is requested to take action to clear the suspense account with the concerned Deptt.under intimation to audit.

ANNEXURE-B

DETAIL OF EXPENDITURE INCURRED AND FUNDS RELEASED BY PAO
(DELHI POLICE) ON POLICE CONSTRUCTIONS WORKS UNDER PLAN
HEAD OF ACCOUNT (2007-2008 TO 2013-2014 (UPTO 28.02.2014))

Name of Division:- PWD Maintenance Division M-333,
Delhi Technological University Campus,
Bawana Road, Delhi-110042.

Year	Expenditure Incurred on Construction Works	Funds released by PAO of Delhi Police through raising CSSA	Outstanding Balance
2007-08	65,45,143.00	56,32,157.00	9,12,986.00
2008-09	25,56,272.00	12,26,084.00	23,30,188.00
2009-10	49,91,513.00	60,85,961.00	(-) 10,94,448.00
2010-11	65,07,348.00	18,91,455.00	46,15,893.00
2011-12	11,25,59,137.00	36,08,941.00	89,50,196.00
2012-13 (Upto 28.02.2014)	72,30,737.00	-	72,30,737.00
TOTAL	4,13,90,150.00	1,84,44,598.00	2,29,45,552.00

(Total Outstanding Rs.229.46 Lacs including Rs.95.00 Lacs for works Police Lines, Pitampura, Delhi).

[Signature]
Executive Engineer
PWD, Division No. M-333,
Delhi College of Engg. Campus,
Bawana Road, Delhi-42

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ANNEXURE - C

DETAIL OF EXPENDITURE & RECEIPT ON POLICE WORKS MAINTENANCE & REPAIR WORKS FORM 2007-2008 TO 2013-2014 (UPTO 28.02.2014)

Name of Division:- PWD Maintenance Division M-333,
Delhi Technological University Campus,
Bawana Road, Delhi-110042.

Year	Expenditure incurred under M&R	Funds released CSSA Bill adjusted	Outstanding Balance
2007-08	8,01,629.00	---NIL---	8,01,629.00
2008-09	15,28,698.00	6,00,000.00 (in 01/2009)	9,28,698.00
2009-10	11,03,527.00	---NIL---	11,03,527.00
2010-11	9,08,721.00	10,00,000.00 (in 11/2010)	(-) 91,279.00
2011-12	33,38,040.00	3,24,333.00 (in 12/2011)	30,13,707.00
2012-13 (Upto 28.02.2014)	10,58,098.00	8,46,401.00 (in 10/2012)	2,11,697.00
TOTAL	87,38,713.00	27,70,734.00	59,67,979.00

(Total Outstanding Rs.59.68 Lacs including Rs.49.00 Lacs for works Police Lines, Pitampura, Delhi).

[Signature]
Executive Engineer
PWD, Division No. M-333,
Delhi College of Engg. Campus,
Bawana Road, Delhi-42

TAN - 05

Memo No.8

Dated:-20-08-14

(Audit Period: 2009-14)

Sub: Physical Verification of T & P, MAS Account & Dismantled Material Account.

As per Section 46 of CPWD Works Manual 2012, physical verification of T & P should be done every 6 month ending 31st March & 30th September and for MAS Account & Dismantled Material Account, it should be done every year and certificates of physical verification be recorded on the registers under intimation to the Superintending Engineer.

Test check of the records of sub divisions revealed that no physical verification of the above records has been carried out for the audit period 2009-2014.No records available on the above registers to ascertain when the previous physical verification of stock was done and therefore possibilities of shortages & damages cannot be ruled out.

HOO is requested to take action for physical verification of T & P, MAS & Dismantled Material and shown to next audit.

(INDU OBEROI)
AO/ IAO
Audit Party No.1

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PART- II

CURRENT AUDIT REPORT
(01.04.2014 to 31.03.2017)

PARA - 01
(Ref. Memo No. 07 dated 25.10.2017)

Sub: - Short deduction in respect of CGECIS

As per OM No. 7(1)(EV/2008 dated 10.09.2010 of Ministry of Finance, Deptt. Of Expenditure, GOI, the monthly subscription towards CGECIS has been revised from Rs 15/-p.m. to Rs 30/-p.m. w.e.f. 01.01.2011. During the test check of PBR, it is noticed that the monthly deduction in r/o CGECIS are being made on previous rate i.e. Rs 15/-p.m. from the employees. The details are as under:-

S.No.	Name	Grade Pay	Period	No. of months	Deduction made as per PBR (Per month)	Total	Deduction to be made (Per month)	Total	Total Recovery (In Rs.)
1.	Sh.Heera Lal, Beldar	1800	01/2014 to 12/2015	24	15	360	30	720	360

A recovery of Rs. 360/- (Rupees Three Hundred Sixty only) may be recovered from the above said official after due verification and shown to audit.

Similar other cases, if any, may also be taken into account for similar action at the level of HOO/DDO.

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PARA NO. 02

(Ref. MEMO. NO. 18 dt. 01.11.17)

Sub:- Non-observance of the guidelines of Delhi Government on petrol consumption

While going through the vouchers it has been observed that the Division is not observing the guidelines issued by Delhi Govt. on account of consumption of petrol. As per guideline expenditure on POL upto 200 Ltr. can be made in a calendar month but the Division has not observed these guidelines and consuming petrol about double of the prescribed limit. A few such instances are given below for reference:-

Vehicle No.	Month	Petrol (Ltr.)
DL-1CG-5289	April, 2014	471
	June, 2014	492
	July, 2014	440
	Sept., 2014	215
	Oct., 2014	255
	Nov., 2014	220
	June, 2015	260
	Aug., 2015	202

For the year 2007-09

Vehicle No.	Month	Petrol(Ltr.)
DL1CC 1923	11/08	400
	11/08	307
DL6CA 9548	07/08	435
DL1CC1923	01/09	370
DL1CC1923	01/09	365
DL6CA9548		

For the year 2009-14

Vehicle No.	Month	Petrol(Ltr.)
DL1CC1923	03/10	361
	05/10	374
	09/10	334
	10/10	304
	10/10	245
DL1CC4412	08/13	281
	10/13	335
DL8CG 5289	07/11	310
	11/11	310
	02/12	310
	04/12	295
	05/13	395
	08/13	310

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It is advised that the Division may follow the guidelines of Delhi Govt. on petrol consumption in future and regularize the above cases from Finance Department, GNCT of Delhi under intimation to audit. Similar other cases, if any, may also be taken into account for similar action at the level of HOO/DDO.

PARA NO. 03

(Ref. MEMO. NO. 19 dt. 03.11.17)

Subj:- Irregularity in respect of contingency expenditure charged under work head (Work contingency).

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.

The Department provided the record of bill/vouchers for the period 04/2014 to 03/2017. On the scrutiny of the records provided by the Executive Engineer, it has been observed that during said period the contingency expenditure has been incurred for the purchase of office stationary, store item, cleaning of office, telephone bill, petrol bill, payment of newspaper bill, computer items, service & repairing of vehicle and conveyance etc.had been charged to the work contingency, which is irregular. The detail of few bill/vouchers on the basis of text audit as given below:-

Sl. No.	C.V. No.	Date	Amount (Rs.)	Purpose of expenditure	Name of work for which charge to:-	Paid to
1	32	09.04.2014	20314	Payment of POL for vehicle No. 5289	A/R & M/O to School Bldg. under Head (2050)	M/s Jagdish filling Station
2	33	09.04.2014	17774	Payment of POL for vehicle No. 5289	A/R & M/O to School Bldg. under Head (2050)	M/s Jagdish filling Station
3	1	02.05.2014	40708	Purchase of Stationary for office use	A/R & M/O to M.V Hospital, Pooth Khurd, Delhi. under Head (2050)	Kendriya Bhandar
4	69	11.06.2014	52122	Purchase of Stationary Items	A/R & M/O to M.V Hospital, Pooth Khurd, Delhi. under Head (2050)	Kendriya Bhandar
5	93	15.09.2014	15383	Payment of Pol for Vehicle No. 5289	A/R & M/O to School Bldg. under Head (2050)	M/s Jagdish filling Station
6	94	15.09.2014	22464	Payment of Pol for Vehicle No. 5289	A/R & M/O to School Bldg. under Head (2050)	M/s Jagdish filling Station

7	95	15.09.2014	14692	Payment of Pol for Vehicle No. 5289	A/R & M/O to School Bldg. under Head (2050)	M/s Jagdish filling Station
8	172	27.10.2014	34845	Purchase of stationary for office use	C/o 24 Nos. SPS class rooms (D/S) with toilet in govt. Boys. Sr. Sec. School	Kendriya Bhandar
9	173	27.10.2014	20060	Payment of POL for vehicle No. 5289	A/R & M/O to School Bldg. under Head (2050)	M/s Jagdish filling Station
10	28	11.11.2014	16514	Payment of POL for vehicle No. 5289	A/R & M/O to School Bldg. under Head (2050)	M/s Jagdish filling Station
11	34	09.01.2015	22693	Payment of POL for Vehicle No. 5289	A/R & M/O to School Bldg. under Head (2050)	M/s Jagdish filling Station
12	74	16.03.2015	36817	Purchase Stationary Items	A/R & M/O to Children Home, Alipur, delhi.	Kendriya Bhandar
13	96	17.03.2015	5800	Payment for Installation of Quick Heal Antivirus in Computers	EOR to Sewa Kutir at Kingsway Camp	M/s Anand System Solution
14	18	18.04.2015	23728	Payment of POL of Vehicle No. 5289	C/o Govt. Sr. Sec. School, Bldg. Sec-21, Phase-III, Rohini, Delhi.	M/s Jagdish filling Station
15	29	25.04.2015	22718	Purchase of Stationary items for Sr. Architect, M-36 office	A/R & M/O to Distt. Court, Rohini, Delhi.	M/s Taneja Enterprises
16	38	06.06.2015	14200	Payment for repair of computers	A/R & M/O to M.V Hospital, Pooth Khurd, Delhi.	M/s Network Infotech
17	69	17.08.2015	13868	Mobile Bill Charge	Office use under Head (2050)	Sh. N.K. Bansal, SE
18	163	21.09.2015	28152	Purchase of Stationary for Circle office	A/R & M/O to DCR	M/s Taneja Enterprises
19	59	09.10.2015	21145	Payment of POL for vehicle No. 5289 (06/2015)	Ch. To C/o Govt. Sr. Sec. School Bldg. Sec-22, Rohini, Delhi	M/s Jagdish filling Station
20	157	20.10.2015	23749	Purchase of Stationary items for Division office	A/R & M/O to SRHC Hospital, Narela, Delhi under Head (2050)	Kendriya Bhandar
21	9	07.01.2016	22949	Purchase of Stationary	C/o Boundary wall for land allotted to Delhi Fire Service, Budhanpur Majra, Delhi. under Head (2050)	Kendriya Bhandar
22	60	12.02.2016	15342	Payment of POL	C/o Govt. Sr. Sec. School (Pucca Bldg0 at Sector-22, Phase-III, Rohini, Delhi under Head (2050)	M/s Jagdish filling Station



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23	3	02.03.2016	1456	Payment for News Paper	EOR to School Bldg. under Head (2050)	Sh. Karan Singh. AE
24	20	07.03.2016	31615	Purchase of Stationary items for office use	C/o 8 Nos. SPS Class room (2 Nos. at 1st floor, 2 Nos. at 2nd floor & 4 Nos. at 3rd floor) in civil and electrical block Engg. Deptt., DTU Campus,	Kendriya Bhandar
25	45	16.08.2016	37545	Purchase of Stationary items	A/R & M/o to various school bldg. under Head (2050)	M/s Kendriya Bhandar
26	22	08.03.2017	1840	Payment of Internet Bill	A/R & M/o to various school bldg. under Head (2050)	M/s Tata Teleservices Ltd.
27	24	08.03.2017	13369	Payment of petrol for vehicle	A/R & M/o to various school bldg. under Head (2050)	M/s Hindustan Service Station
28	21	08.08.2017	18838	Purchase of Stationary	A/R & M/o to various school bldg. under Sub Division NWB-23 under Head (2050)	M/s Kendriya Bhandar
TOTAL			6,10,700/-			

The expenditure of Rs.6,10,700/- charged to the Work contingency may be got regularized from Finance Department, GNCT of Delhi under intimation to audit. Similar other cases, if any, may also be taken into account for similar action at the level of HOO/DDO.



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PARA NO. 04

(Ref. Memo No. 05 dated 25.10.2017)

Sub: Public Works (Suspense) Deposit - Part IV

as fresh

During the test check of the monthly account of March, 2015, 2016 & 2017 and other related records of suspense deposit, it has been found that a heavy unclaimed/undeposited balance is still lying in the Head-8443-Part IV as per details given below:-

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S.No.	Particulars	Closing Balance as on March, 2016 (in Rs.)	Closing Balance as on March, 2017 (in Rs.)
1	Part IV: Civil Deposits Unclaimed Deposits in the General Provident Fund	Rs. 79,74,230	Rs. 79,74,230

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The old audit report (2009-14) also reflects this amount, which have not been cleared. The steps may be taken to deposit the unclaimed balances in Govt. treasury which are lying with the department more than three years

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PARA NO. 05

(Ref. MEMO. NO.1,2,3,4,8,14,15 & 16)

Sub:- Non-Production of Record (NPR)

1. Class IV GPF
2. Govt. accommodation details
3. TR-5 Stock register
4. Spouse Information
5. LTC Bills and Tuition fee bills and register
6. Budget detail of 2014-15
7. Deposit Work Details
8. Log Books of vehicles

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TEST AUDIT NOTE

TAN - 01

(Ref. Memo No. 05 dated 25.10.2017)

Sub: Public Works (Suspense) Deposit.

During the test check of the monthly account of March, 2015, 2016 & 2017 and other related records of suspense deposit, it has been found that a heavy unclaimed/undeposited balance is still lying in the Head-8443-Part II/III/IV/V as per details given below:-

S.No.	Particulars	Closing Balance as on March, 2016 (in Rs.)	Closing Balance as on March, 2017 (in Rs.)
1.	Part II: deposit by Contractor as Security	Rs.2,32,87,817	Rs.2,37,23,170
2.	Part III: Deposit Work	Rs.1,82,26,117	Rs.3,06,96422
3.	Part V: Misc./Other Deposit	Rs.2,99,56,168	Rs.3,23,31,113

1 Civil Deposits Security Deposits – (Part-II) – Security of contractors there is a balance of Rs. 2,37,23,170/-which is lying under the part II The divisional officer should review all the cases under Part II every month when the security deposit becomes due over refund, so that it can be refunded without delay. They should periodically review the deposits (FORM PWD-67) required to be maintained in the division. The division, however, did not mention year-wise details of above deposits, in the absence of which the pendency of these outstanding deposits could not be ascertained.

2 Civil Deposits Public Works Deposits – (Part-III) – Deposit Work – As per Para 3.4(1) of the CPWD Manual 2014 – “Whenever a deposit work is to be undertaken, the deposit should be realized before any liability is incurred on the work”. Further, as subsequent Para 3.4(8) – “The EE should ensure that at any time during the progress of the work, the expenditure is not more than the deposits received for the work. On scrutiny of records, it revealed that an amount of Rs. 3,06,96422/- is lying under Part-III.



3. **Civil Deposits Other Deposits – (Part-V) – Withheld, Miscellaneous Deposit, etc.** – As per Para 15.3.3 of the CPWA Code – “All other deposits are classed as Miscellaneous Deposits. This head also holds, until clearance, all items of receipt, the classification of which cannot be determined at once, or which represents errors in accounting awaiting adjustments”. Further, amount of specified percentage of tendered value of work which is withheld for failures are also accounted in this head. On scrutiny of records, it revealed that an amount of Rs. Rs. 3,23,31,113/- is lying under Part-V.

The steps may be taken to deposit the unclaimed balances in Govt. treasury which are lying with the department more than three years.

TAN - 02

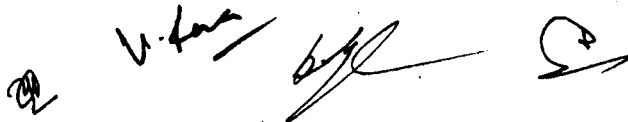
(Ref. Memo No. 06 dated 25.10.2017)

Sub:- Shortcomings/deficiencies in maintenance of Pay Bill Registers (PBRs)

During the test check of pay bill registers, the following shortcomings have been noticed:-

1. Page counting certificate has not been recorded in the PBR.
2. Every entry in the PBR should be authenticated by a responsible person other than the writer who will make his/her initial in token of correctness of the entry made, but it was seen that entries in the PBR for the period 2014-2017 were not found checked.
3. Upper columns i.e. previous Date of joining, PBR No., Service verified, GPF details etc. have not been filled, Balance of advances was not shown/forwarded to the current year with its no. of installments in many cases.
4. Abstract of Pay Bills (GAR-18) in the PBRs has not been signed by the DDO.
5. Cuttings/Overwriting were noticed in the PBR which were not attested by the DDO.
6. Gross Totaling for income tax purposes not carried out in PBR.

The steps may be taken to remove the above shortcomings/deficiencies and shown to audit.



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TAN - 03

(Ref. Memo No. 10 dated 27.10.2017)

Sub:- Non adherence of Rule 59 of R&P Rules

The rule 59 of Receipt and Payment Rules stipulates as follows:-

1. *Every voucher must bear a pay order signed or initialled by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.*
2. *All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be Cancelled so that they may not be used again.*
3. *3 All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.*

On scrutiny of the bills/records, it came to notice that the above rule was not followed.

It is advised that Rule 59 of R& P Rules should be followed.



TAN - 04

(Ref. MEMO. NO. 12 dt. 27.10.17)

Sub:- Non adherence of Rule 145 of GFR 2005, while making the purchases.

The Rule 145 of GFR 2005 explains that the Purchase of goods upto the value of Rs. 15,000/- (Rupees Fifteen Thousand only) on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format:-

"I, _____, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

On scrutiny of the bills/records, it came to notice that the certificate as desired above is not recorded anywhere and the purchases have been made.

It is advised that the proper certification may record for every purchase as GFR.

TAN - 05

(Ref. Memo No. 13 dated 27.10.2017)

Sub: - Shortcomings/Deficiencies in maintenance of Service Books

During test check of Service Books, the following observations are made:-

(A) Photo of the employee should be pasted and attested at first page after every 05 years. However, in the following cases, photos have not been found pasted/or attested after every five years :-

1. Sh. Jai Bandhu Mitra, Beldar
2. Sh. Ram Avtar, Beldar
3. Sh. Kailash, Beldar
4. Sh. Jitender Singh, Beldar
5. Sh. Munna Lal, Beldar

U. S. Beldar

(B) Leave record should be completed immediately after leave is sanctioned to an employee. It helps in working out the increment due date/grant of Transport Allowance etc. However, in the following cases, Leave record have not been completed :-

1. Sh. Jai Bandhu Mitra, Beldar
2. Sh. Ram Avtar, Beldar
3. Sh. Kailash, Beldar
4. Sh. Jitender Singh, Beldar
5. Sh. Munna Lal, Beldar
6. Sh. Atama Ram, Beldar
7. Smt. Raj Balal, Beldar

(C) In the following cases Date of Birth were not recorded in words:-

1. Sh. Jai Bandhu Mitra, Beldar
2. Sh. Ram Avtar, Beldar
3. Sh. Jitender Singh, Beldar

(D) Service Verification has not been completed till date.

1. Sh. Jai Bandhu Mitra, Beldar
2. Sh. Ram Avtar, Beldar
3. Sh. Kailash, Beldar
4. Sh. Jitender Singh, Beldar
5. Sh. Munna Lal, Beldar
6. Sh. Atama Ram, Beldar
7. Smt. Raj Balal, Beldar

The steps may be taken to remove the above deficiencies and shown to audit. Other similar cases, if any, may also be taken into account for similar action at the level of HOO/DDO.

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TAN - 06

(Ref. Memo No.17 dated 01.11.2017)

Sub:- Deficiencies/Shortcomings in maintenance of stock registers

1. Non-consumable stock register is not maintained by the Division
2. Further, during the test check of consumable stock register, the following deficiencies/shortcomings noticed:-

For the year 2014-15

- i) Page counting certificate is not recorded in the beginning.
- ii) No stock's recipient signature is available against issue items.
- iii) At page no.191 refilling tonner HP also shown.

For the year 2015-16

- i) No stock's recipient signature is available against issue items.
- ii) Calculator, being an non-consumable items, are also entered in consumable stock register and NIL balance shown.

For the year 2016-17

- iii) No stock's recipient signature is available against issue items.

The steps may be taken to remove the above deficiencies and shown to audit. Other similar cases, if any, may also be taken into account for similar action at the level of HOO/DDO.



TAN-07
(Ref. MEMO. NO. 09 dt.27.10.2017)

Sub:- Forecloser of Work

Agreement No. : 01/EE/PWD/M-332(N)/16-17
Name of work : i) Renovation of conference Hall i.e. Room No.26 in office complex
ii) Provision of wooden cabinets in room no.27 in office complex of DM(NW), Kanjhawla, Delhi
Estimated cost : Rs. 5,55,320/-
Tendered cost : Rs. 3,96,721/-
Name of Agency : Sh. M.P. Bhatia
Stipulated date of Start of work : 05.05.2016
Stipulated date of completion of work : 04.07.2016

As per Extension of Time proforma dt. 17.06.2017 the work could not be completed because the site of conference hall could not be handed over to the contractor for execution of the work. This proforma also shows that work could not be taken up as the Electric works are to be carried out by the Electric wing of PWD before civil works. A total of Rs.3,58,934/- was incurred on the work done by the contractor. This shows that whole of the work could not be completed for which the tender was floated, as the clear site was not provided to the contractor. The section 15.1(2) of CPWD work manual stipulates that before the approval of NIT it is desired that clear site should be made available for execution of work.

It is advised that the NIT may never be got approved if there is no availability of clear site.



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TAN-08


(Ref. Memo No. 11 dated 27.10.2017)

Sub: Cash security/Fidelity Bond for Cashier and Store Officials.

As per Rule 275 of GFR-2005 every Government servant, whether Gazetted or non-Gazetted, who is entrusted with the custody of cash or stores shall be required to furnish security. Further, as per Rule-275(3) of GFR-2005 in cases where the said security is furnished in the form of cash, the security bond should be executed in form GFR-30 and in case where the said security is furnished in the form of a fidelity bond, the security bond should in FORM-GFR-31.

The Cash Security/Fidelity bond documents for the audit period of 2014-2017 have not been furnished by the officials concerned, i.e. the store officials and the Cashier, which is irregular and in violation with the General Finance Rules. The same observation was also made in the old audit report (2009-14) but was not complied with. The same may be executed and shown to audit.

Date:-06.11.2017


Signature -
Name -AJAY KR. CHANDNA
Designation -IAO/AO

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PART-II

Current Audit Report (2017-20)

Para No. 1 Office expenditure charged to works

(Ref. audit memo No. 09 dated 04.06.2020)

As per Finance Department, GNCT of Delhi order No. F-1(9)/2015-16/Fin. Exp.-4/Infra/6277-3416 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 cash book relating to works for the audit period 2017-20, it was observed that various expenditure were debited to various works but are of the nature of office expenditure. The detail of a few bills/vouchers on the basis of test check of cash book are given below:-

Sl. No.	C.V. No.	Date	Gross Amount	Purpose of expenditure	Head of A/c to works charged
1	21	20.04.17	3920/-	Electricity bill	AR & MO
2	48	25.05.17	6900/-	Electricity bill	AR & MO
3	21	08.08.17	27754/-	Stationery bill	AR & MO
4	36	26.09.17	8458/-	MTNL bill	AR & MO
5	34	15.02.18	11706/-	Petrol bill	AR & MO
6	60-65	26.02.18	8275/-	MTNL bill	AR & MO
7	102-103	24.03.18	4850/-	Electricity bill	AR & MO
8	59	20.07.18	14875/-	Computer Stationery	AR & MO
9	43	22.12.18	4770/-	Electricity bill	AR & MO
10	29-33	21.06.19	7158/-	MTNL bill	AR & MO
11	41	23.10.19	24000/-	Stationery items	AR & MO
12	29-33	17.12.19	7158/-	MTNL bill	AR & MO
13	44-48	25.01.20	7158/-	MTNL bill	AR & MO

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

Para No. 2 Public Works (Suspense) Deposit
(Ref. audit memo No. 10 dated 04.06.2020)

During test check of monthly account of Executive Engineer (C), M-332, North West, Bldg-2, Delhi College of Engineering, Bawana Road, Delhi for the month of March 2020, it was observed that an amount of Rs. 29,96,78,469/- was lying outstanding under the head "Public works Deposits" as details given below:-

Classes of Deposits	Amount as on 31.03.2020
Cash Deposits of Contractors as security Part-II	2,71,73,850/-
Deposits of works to be done Part-III	23,42,94,874/-
Unclaimed Deposits in GPF (Part-IV)	79,74,230/-
Miscellaneous deposit Part V	3,02,35,515/-

Heavy accumulation under Part-II of Rs 2,71,73,850/- 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 23,42,94,874/- 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 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. 3,02,35,515/- was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

The Division may works out the details of deposits of more than 3 years and credit in Govt. Revenue, under intimation of Audit. The same observation was made in previous audit report 2014-17.

Para No. 3 Foreclosure of work
(Ref. audit memo No. 7 dated 03.06.2020)

The CPWD Manual vide Para 4.2 of stipulates that 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. Paras 3.3 (2) further provides that estimate should be sent to 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.

During the test check of agreement registers provided to audit it has been observed that the following works were foreclosed without the reason mentioned in the agreement registers. Details of which are as under:-

(Amount in Rs)

Sl. No.	Agg. No.	Name of work	Agency	Estimated Cost	Tendered Amount
1	36/EE/PW D/M- 331/NWB- 2019-20	AR & MO to all Govt. Mohalla Clinics, Poly Clinics & other building under PWD Division NWB-2, Delhi during 2019-20 (SH: Providing Services of van and staff etc for attending day to day complaints under Sub Division Office NWB-24)	Sh. Sudhakar Samal	10,28,581/-	8,61,951/-
2	14/EE/PW D/NWB- 2/2018-19	EOR to Govt. Sarvodaya Kanya Vidyalaya, H-Block, Mangolpuri, Delhi (SH: Repairing of Room No. 52-56 & Room No. 24 attached to 2 Nos. Staircase)	Sh. Zahid Hussain	43,28,253/-	28,09,036/-

Test Audit came to notice that the work was awarded without ensuring the availability of clear site as envisaged as per CPWD Manual.

The department as the executing agency did not ensure the availability of site as stipulated in the Codal provisions through prior survey before award of the work. Thus it may be elucidated to Audit that why the para 4.2 of CPWD manual was not observed.

Para No. 4 Unfruitful Expenditure of Rs. 80,68,453/- due to stoppage of works

(Ref. audit memo No. 8 dated 03.06.2020)

The CPWD Manual vide Para 4.2 of stipulates that 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. Paras 3.3 (2) further provides that estimate should be sent to 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.

During the test check of record provided to audit it has been observed that the following works were foreclosed. Details of which are as under:-

Sl. No.	Agg. No.	Name of work	Agency	Estimated Cost	Tendered Amount	Expenditure incurred
1	68/EE/P WD/NW B- 2/2017- 18	EOR to Govt. SKV O-Block, Mangolpuri (SH: Renovation of Office, Room & Toilets, Grit Wash in External Face of the Building, Beautification of Entrance Area, Granite Tiles in Corridor	M/s Shanti Corporation Ltd	98,98,603/-	62,37,110/-	40,21,401/-
2	40/ EE/PWD /NWB- 2/2017- 18	EOR to Govt. SKV Nithari, Delhi(ID-1412039) SH: Grit Wash in External Face of Building, water proofing Treatment on Terrace, Beautification of Entrance area, laying of new sewer line, upgrade of rain water harvesting and modification of main gate	Sh. Devender Singh	67,39,073/-	47,63,850/-	40,47,052/-
Total						80,68,453/-

The above works could not be completed by the Department. At the time of stoppage of works a total of Rs. 80,68,453/- were incurred.

The department as the executing agency did not ensure as stipulated in the Codal provisions through prior survey before award of the work. Thus in above works the expenditure of Rs. 80,68,453/- incurred was rendered unfruitful.

Para No. 5 Non production of records

(Ref. audit memo No. 1 dated 01.06.20)

The following records/information not produced to audit.

1. Condemnation files/records
2. TR-V Stock
3. Details of vehicles
4. Property Registers
5. Spouse Information
6. Budget control register



(Ajay Kumar Chandna)
Inspecting Audit Officer
Audit Party No.X

Test Audit Notes

TAN 1 Non-Maintenance of Contractor Ledger
(Ref. audit memo No.5 dated 02.06.2020)

Section 10.2 of CPWD Works Manual stipulates that the accounts relating to contracts should kept in CPWA Form 43 as Contractor Ledger and separate folio or set of folios should be reserved for all the transactions with each contractor and it should be written up and maintained upto date. It further stipulates that the concerned auditor is responsible for completing the contractor ledger before passing the bill to the divisional officer.

During the test check of the records revealed that division is not maintaining the contractor ledger. It could therefore, not be verified in audit as to whether all the transactions viz. advance payments and secured advances were made in terms of provisions of the codes/manuals/contracts. Besides, liabilities if any, of the contractor and abstract of transactions relating to works could not be ascertained.

Necessary step should be taken to proper maintenance of Contractor Ledger.

TAN 2 Non-refund/renewal of performance guarantee/EMD/BG lying in the office
(Ref. audit memo No 06 dated 02.06.2020)

During the test check of record provided to audit, it has been observed that FDRs/Bank Guarantees as per detail given below have not released or revalidated:-

Sl. No.	EMD/FDR No.	Name	Amount	Date of issue	Date of maturity
1	82382854	EE,(C)M-332, NW Bldg-2	99500/-	22.06.17	22.11.17
2	865598	EE,(C)M-332, NW Bldg-2	16100/-	12.07.16	12.01.17
3	373657	EE,(C)M-332, NW Bldg-2	41000/-	17.03.16	17.03.17
4	0093183	EE,(C)M-332, NW Bldg-2	20600/-	08.02.16	08.02.17

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5	059438	EE,(C)M-332, NW Bldg-2	34666/-	30.06.15	30.09.19
6	310468	EE,(C)M-332, NW Bldg-2	10000/-	01.06.15	01.12.15
7	8797671327	EE,(C)M-332, NW Bldg-2	13260/-	06.02.16	07.03.16

Necessary steps should be taken for settlement of these FDRs/Bank Guarantees under intimation to Audit. The Division may works out the details of deposits of more than 3 years and credit in Govt. Revenue, under intimation of Audit. Other similar type of cases may also be reviewed under intimation to Audit.

TAN 3 Delay in completion of work beyond the stipulated date of completion
(Ref. audit memo No. 10 dated 05.06.2020)

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 in stipulated date of completion:-

(Amount in Rs.)

S. No	Name of Work	Agmt. No.	Awarded Agency	Tender Amount	Stipulated Date of Start	Stipulated Date of Completion	Actual Date of Completion	Delay in Days
1	AR/MO to various schools under Sub-Division NWB-24, during 2017-18. SH: Maintenance of Rain water Harvesting Recharge pits	07/EE/P WD/NW B- 2/2017- 18	M/S Rajat Malik	478745/-	01.06.17	31.08.17	29.09.17	29
2	Repair Damaged Plaster, Renovation of Principal Office and staff Room, Painting, Repair of parapet wall, water proofing	20/EE/P WD/NW B-2/17- 18	M/S Vinod Bhardwaj	1986493/-	26.06.17	25.09.17	30.12.17	96

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	treatment and other misc. works at Sawda Ghera Colony, B-Block, Delhi							
3	EOR to Residential Clusters at police colony, Paschim Vihar, Delhi. SH: Raising the height of Boundary wall	31/EE/P WD/NW B-2/17- 18	M/S Mool Chand	8165298/-	10.08.17	07.04.18	21.05.18	44
4	EOR to Govt. Sarvodaya Kanya Vidyalaya H-Block, Mangolpuri, Delhi Sh: Grit wash with mosaic tile, renovation of toilets offices lab	63/EE/P WD/NW B-2/17- 18	Sh. Shanti Corpor ation Ltd	5639230/-	09.10.17	08.01.18	21.06.18	164
5	Providing storm water drainage system and harvesting pit for new SPS block & Raising the existing Ground	05/EE/P WD/NW B-2/18- 19	Sh. Sagar Constru ction	4426648/-	26.04.18	25.08.18	15.10.19	416
6	AR & MO to DC Office Complex (North West) at Kanjhawla, Delhi during 2018-19. SH C/o Legal clinic & Electric store Room, Repair of Electric Room	10/EE/P WD/NW B-2/18- 19	M/s LT Infrabui ld	1467546/-	28.05.18	27.08.18	05.10.18	39

7	AR&MO to various schools under Sub-Division NWB-21, during 2018-19. SH: Providing Granite Tile, Aluminium Partition/Brick Partition at food Beverage Lab, food Production	23/EE/P WD/NW B-2/18-19	Sh. Nurul Hak	1899472/-	20.07.18	19.09.18	30.10.18	41
8	Upgradation of vacant Quarters or fresh Allotment at Police Colony, Paschim Vihar, Delhi	13/EE/P WD/NW B-2/19-20	M/s Mohd Asif	812836/-	08.07.19	07.09.19	31.10.19	54
9	EOR to Rajkiya Partibha Vikas Vidyalay Paschim Vihar, Delhi SH: Construction of Raising of Boundary Wall, Providing jiggery for new classroom	39/EE/P WD/NW B-2/19-20	M/s AR Construction Company	749828/-	24.10.19	23.11.19	31.12.19	38

Necessary step should be taken for completion of work within time limit under intimation to audit.

TAN 4 Unrealistic estimates
(Ref. audit memo No. 12 dated 05.06.2020)

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

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

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S. No	Name of Work	Agmt. No.	Agency	Tendered Amount	Actual Payment	Difference
1	AR& MO to various Govt. School Building under Sub Division NWB-21, PWD, Delhi during 2017-18 SH: C/o Handicapped toilet at GBSSS, U Block & P/L Water proofing treatment at Mangolpuri	47/EE/NW B-2/ 2017-18	Sh. Zahid Hussain	1700486	2116022	415536
2	AR& MO to various Govt. School Building under Sub Division NWB-21, PWD, Delhi during 2017-18 SH:- Provision of 2 nd gate for govt. SKV Nithari Village	53/EE/NW B-2/ 2017-18	M/S NY Construction	2482722	3010201	527479
3	AR & MO to various school under PWD Sub Division NWB-24 during 2017-18 SH: Repair to terrace of classroom to stop leakage/seepage in various school in Sultanpuri Delhi	77/EE/NW B-2/ 2017-18	M/S Zahid Hussain	1939045	2384242	445197
4	EOR Sarvodaya Kanya Vidyalaya at A-Block Sawda Ghevra Delhi SH: Renovation of existing toilet room, Guard Room and Store Room, Renovation of Principal Office and Staff Room etc	7/EE/NWB-2/ 2018-19	M/S Sh Manuvar Hussain	2925888	3307320	381432
5	EOR to Govt. Sarvodaya Co-Ed School Paschim Vihar, Delhi (SH:- Construction of Room for water cooler P/F MS Grills in 1 st Floor Verandah of SPS Blocks, Erecting steel Truss for shed	11/EE/NW B-2/ 2018-19	M/s LT Infrabuild	974986	1144209	169223

6	Raising of existing Boundary wall including construction of Boundary wall between police station and Residential quarters at Begumpur	21/EE/NW B-2/ 2018-19	M/s Deepa Engg. Co	2030118	2202875	172757
7	AR & MO to various school under PWD Sub Division NWB-21 during 2018-19 SH: Repair of Water point flooring, Ramps, Renovation of Guard Room, Providing protective shed, SS gate of shed and installation	59/EE/NW B-2/ 2018-19	M/s Sh. Mohd Asif	1456036	1671344	215308
8	Construction of Pucca stage in the prayer ground and up gradation of existing prayer ground in Govt. Co-ed sarvodaya Vidyalaya at Sector-21, Ph-11, Rohini, Delhi	28/EE/NW B-2/ 2019-20	M/s Sh. Amirud ding	684941	843244	158303
9	Provision for paver Block in Primary wing premises at Sarvodaya Kanya Vidyalaya, B-3 Paschim Vihar, Delhi-110063	41/EE/NW B-2/ 2019-20	M/s Sh. Kavita Gulati	1773302	2190452	417150
10	EOR to GGSSS School No. 1 at Mubarakpur Dabas (School ID-1412133) SH Construction of Mid day Meal shed Drinking point and repair of toilet, store etc	62/EE/NW B-2/ 2019-20	M/s NY Construction	1480687	1783223	302536

From the above it indicates that the estimates were prepared in casual manner and proper site conditions were overlooked. It is also evident that the amount put to tender and amount actually paid in above works executed were escalated.

The audit needs clarification regarding these escalation of these amounts

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TAN 5 **Non adherence of Rule 59 of R&P Rules**
(Ref. audit memo No. 13 dated 08.06.2020)

The rule 59 of Receipt and Payment Rules stipulates as follows:-

1. *Every voucher must bear a pay order signed or initialed by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.*
2. *All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be Cancelled so that they may not be used again.*
3. *All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.*

On scrutiny of the bills/records, it came to notice that the above rule was not followed.

Non adherence to above said rule may be elucidated to audit.

TAN 6 **Non adherence of Rule 154 of GFR 2017, while making the purchases**
(Ref. audit memo No. 14 dated 06.06.2020)

The Rule 154 of GFR 2017 explains that the Purchase of goods upto the value of Rs. 25,000/- (Rupees Twenty Five Thousand only) on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format:-

"I, _____, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

On scrutiny of the bills/records, it came to notice that the certificates as desired above are not recorded anywhere and the purchases have been made.

Non adherence to above said rules may be elucidated to audit.



TAN 7 **Improper Maintenance of Cash Book**
(Ref. audit memo No.15 dated 09.06.2020)

As per Rule 13 (ii) of Receipt & Payment Rules, all monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check.

As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the totaling of the Cash Book or have this done by some responsible officer other than the writer of the Cash Book and initial is correct.

As per rule 13 (iv) of Receipt & Payment rules, at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect "Certified that Cash amounting to Rs.----- (Rupees only) has been physically verified and found correct as per the balance recorded in the Cash Book."

During the test audit of Cash book of Executive Engineer (C), M-332, North West, Bldg-2, Delhi College of Engineering, Bawana Road, Delhi for the audit period from the following discrepancies have been noticed:-

1. Page counting certificate should be recorded under attestation of DDO.
2. A number of entries regarding transaction in Cash Book have not been signed/authenticated by the DDO, as required under Rule 13 (ii) of Receipt & Payment Rules.
3. Certificate required as per rule 13(iv) of R & P Rules at the end of the closing of each month has not been found attestation by the DDO.
4. A number of cutting/overwriting have been made in the cash book without attestation/authentication by the DDO.

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



TAN 8 Improper maintenance of Pay Bill Registers
(Ref. audit memo No 16 dated 10.06.2020)

During the test check of pay bill registers for the audit period 2017-20, the following shortcomings have been noticed:-

1. Page counting certificate has not been recorded in the PBR.
2. 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. Horizontal and vertical totals should be worked out and shown to next audit.
3. Upper Columns i.e. PAN No., GPF/CPF details, Govt. Accommodation detail, Pay Scale, DNI, Service Verification, DOB etc. have not been filled in most cases.
4. A number of cutting/overwriting in the PBR has not been authenticated by the DDO.
5. Monthly entries of Pay & allowances entered in the PBRs have not been signed by DDO.
6. Past information from the LPCs of the employees who have been transferred to this office were not noted in the PBR, which is irregular.
7. Abstract of Pay Bills (GAR-18) has not been maintained in the PBRs.

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

TAN 9 Improper maintenance of various Stock Registers.
(Ref. audit memo No. 17 dated 10.06.2020)

(I) Physical Verification of Non-Consumable and Consumable Stock.

Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.

On scrutiny of the various Stock registers provided to Audit Party, it has been observed that no physical verification of consumable and Non-Consumable items

as well as Consumable items was undertaken by the Executive Engineer (C), M-332, North West, Bldg-2, Delhi College of Engineering, Bawana Road, Delhi

The following discrepancies have also been noticed:-

- (a) The upper column of register kept blank
- (b) Page counting certificate has not been recorded on first page of stock registers.
- (c) Non Consumable Stock Register has not been maintained separately.
- (d) A number of cutting/overwriting made in the stock register has not been authenticated by the store officer/incharge.

Necessary steps should be taken for proper maintenance of various Stock Registers and conducting annual physical verification of consumable/non consumable store, under intimation to audit.

TAN 10 Shortcomings in maintenance of Service Books
(Ref. audit memo No. 18 dated 10.06.2020)

During the scrutiny of Service Books & Leave Accounts, the following discrepancies have been noticed:-

- (A) The first page of the service book is to be attested. However, in some of the cases, the first page of the service book of officers/officials has not been found attested.
- (B) Photo of the employee should be pasted at first page of the Service Book and duly attested. However, the same has not been found attested in the service books of following staff:-
 - 1. Sh. Kailash, Beldar
 - 2. Sh. Aatma Ram, Beldar
 - 3. Sh. Ram Avtar, Beldar
 - 4. Sh. Kartar Singh, Beldar
- (D) Entry of Aadhar Number has not been made in the service book of staff as per instruction circulated by the Pr. Secretary (Finance) Finance Deptt.GNCTof Delhi. Vide No. F3 (03) / 2015/T-1/Pr.AO/ 2025-26 dated 10.09.2015. It has further been advised that detail of Aadhar Number of employee in pension papers of the employees who are going to retire should invariably be made so as to enable the PAO to mention the details of Aadhar Number in pension payment orders.



(E) Discrepancies in maintenance of Leave Account:- The following discrepancies have been noticed in the leave account :-

(i) There are a number of cutting, overwriting in the leave account register which has not been attested by the Competent Authority.

(F) Annual Service Verification:- The service should be verified & entry should be made annually. However, the same has not been updated/recorded in the service books of following staff:-

- (i) Sh. Kailash, Beldar upto 30.06.2019
- (ii) Sh. Aatma Ram, Beldar upto 30.06.2019
- (iii) Sh. Jay Kumar, Beldar upto 30.06.2019
- (iv) Sh. Suresh Kumar, Beldar upto 30.06.2019

Necessary steps should be taken for proper maintenance of Service Books, under intimation to audit. Other similar type of cases may also be taken into account for similar action.



(Ajay Kumar Chandna)
Inspecting Audit Officer
Audit Party No.X