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

Sub:- Audit Report of Executive Engineer (Education) M-232, East & North East, Lok Nayak Setu, Paschim Tutt, I. P. Estate, New Delhi-110002 for the period 2014-19.

INTRODUCTION:-

The I.A.R on the accounts of Executive Engineer (Education) M-232, East & North East, Lok Nayak Setu, Paschim Tutt, I. P. Estate, New Delhi-110002 for the period 2014-19 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 10/02/2020 to 19/02/2020. This was the internal audit.

AIMS AND OBJECTIVES:-

The main activities of the Division are to undertake the work of roads including strengthening, widening and maintenance of roads falling under area of its jurisdiction.

HOD/HOO/DDO's/CASHIERS:-

POST	NAME OF THE OFFICER & DESIGNATION	PERIOD
HOO	Sh. Srinivas chand Jain, Executive Engineer	01.04.14 to 17.11.15
	Sh. Dharambir Singh, Executive Engineer	18.11.15 to 15.03.17
	Sh. Sukhdeep Singh Bhatia, Executive Engineer	16.03.17 to 14.09.17
	Sh. Pratap Singh, Executive Engineer	14.09.17 to 26.09.17
	Sh. Sita Ram Meena, Executive Engineer	26.09.17 to 31.03.19
DDO	-do-	-do-
Cashier	Sh. Deepak Sharma, Cashier	01.04.14 to 13.04.16
	Sh. Vijay Kumar, Cashier	13.04.16 to 25.10.17
	Sh. Anil Bhola, Cashier	25.10.17 to 31.03.19

Budget Allocation & Expenditure for the year 2014-19

(Amount in Rs. Lakh)

Financial year	Budget Allocation		Expenditure	
	Non Plan	Plan	Non Plan	Plan
2014-15	535	882	430.41	792.17
2015-16	367	2699	233.42	2149.24
2016-17	54	16370	34.08	15988.35
2017-18	203	6600	45.18	6203.23
2018-19	31.75	3105	29.99	2195.84



Statutory Audit:-

The Statutory audit of the Executive Engineer (Education) M-232, East & North East, Lok Nayak Setu, Paschim Tutt, I. P. Estate, New Delhi-110002 was conducted upto 2016-17 by AG (Audit), Delhi but the report was not provide to audit.

Vacancy Statement:-

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1	Group A	NIL	NIL	NIL
2	Group B	NIL	NIL	NIL
3	Group C	NIL	NIL	NIL

Maintenance of Records:-

The maintenance of records of Executive Engineer (Education) M-232, East & North East, Lok Nayak Setu, Paschim Tutt, I. P. Estate, New Delhi-110002 for the period 2014-19 was found satisfactory subject to observations made in current audit report and in test audit note.

Old Audit report

There were 13 audit para's outstanding in the previous audit report. One para has been settled & one para has been settled as taken as fresh. The remaining 11 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	2008-09	02	NIL	NIL	1& 2,
2	2009-14	11	02	Para No. 5 settled & Para No. 12 settled as taken as fresh	3, 4, 6, 7,8, 9,10,11 & 13
TOTAL		13	02	02	11

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(B) Details of Old Recovery:- 84325/-

S. No.	Year	Para No.	Outstanding amount	Settled	Balance recovery
1	2009-14	03	75000/-	NIL	75000/-
2	2009-14	09	9325/-	NIL	9325/-
Total					84325/-

(C) Current Audit Report :-

Details of Current Recovery (Audit period 2014-19):- NIL

The internal audit report has been prepared on the basis of information furnished and made available by the Executive Engineer (Education) M-232, East & North East, Lok Nayak Setu, Paschim Tut, I. P. Estate, New Delhi-110002, 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**

PART-I
Old Audit Report (2008-2014)

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(OLD AUDIT REPORT)

PART - I (NIL BEING 1ST INTERNAL AUDIT)

PART - II (CURRENT AUDIT REPORT)

Audit Report of Executive Engineer, Civil Building Maintenance Division M-232 (DS) Western Bank, Lok Nayak Setu, I.P. Estate, New Delhi - 110002 (Period 2008-09)

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Ref. Memo No.10

Dated :21.10.09

Para No. 1

Sub:- Shortcomings/ Discrepancies in Execution of Work.

(A) Execution of Extra Work Without approval of Competent Authority. (Ref. memo no. 11 dt.21.10.09)

As per section 23.2 of PWD work manual no extra / substituted items should be executed with approval of the authority that accorded the technical sanction. The manual further explains that if extra/substituted items exceeds 10% of tendered cost, the approval of higher authority is required. In following cases the extra substituted work was executed without obtaining technical sanction / approval of competent authority.

Agmt. No.	Tendered Amt.	Extra Items	% Excess
02/AE/M-232/08-09	Rs.99,291/-	Rs. 29,173/-	29.38%
32/AE/M-232/08-09	Rs. 99,071/-	Rs. 28,808/-	29.07%

Approval from Executive Engineer was required to be obtained in case of extra / substituted items exceeds 10% of the tendered cost. But the final payment was made without obtaining the approval which is contrary to rule. Reasons for making payment in contrary to rule was asked vide memo no. 11 dated 21.10.09 but no reply was furnished by the Division.

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(C) Wasteful expenditure of Rs. 39,971/- on advertising of tenders due to non-clearance of site. (Ref. Audit memo no. 13 dt. 26.10.09)

The work "EOR to staff quarters, Karkardooma under agreement No. 35/EE/CBMD M-232/2007-08 and the work " Renovation of DC office Block B, L.M. Bund complex, Shastri Nagar, Delhi" under agreement No. 06/EE/CBMD M-232/2008-09 could not be started due to non-availability of site. Department incurred expenditure of Rs.21,784/- and Rs.18,187/- respectively on the advertisement of the above works.

As per rules, the advertisement in the newspapers and other procedural activities should be adopted after availability of site and administrative approval. It showed that expenditure on advertisement of Rs. 39,971/- was completely wasteful expenditure.

Reasons for awarding the contract violating the provisions laid down in section 15.1 of CPWD work manual and incurring expenditure on advertisement may be elucidated.

(D) Defects in execution of work (Ref. memo no. 10 dt. 21.10.09)

The work "Providing & fixing grill to window, repair of floors to DC office under agreement No. 37/EE/M-232/07-08 & the work of "A/R & M/O staff qtrs. at Police Colony, Sharkarpur under agreement No. 18/EE/M-232/08-09 were awarded and final payment of these contracts were made withholding Rs.10, 000/- in each case on account of defects in execution of work. The status regarding removal of defects was required vide audit memo no. 10 dt. 21.10.09 but no reply was submitted by the Division.

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Para No.02

Ref. Memo No. 10 & 10A

Dated :21.10.09 & 27.10.09

2

Sub :- Execution of Extra Work without Prior Approval.

As per section 23.2.3 of CPWD works manual, no extra/substituted items should be executed or approved without the prior concurrence of its necessity by the authority that accorded the technical sanction. However, during the test check of the records of the CD M - 232, it is observed that the prior concurrence of the competent authority was not obtained before executing the extra work in the following cases :-

<u>S.No.</u>	<u>Agreement No.</u>	<u>Tendered</u>	<u>Extra Work</u>
1	21/EE/M-232/07-08	24,59,550/-	3,78,947/-
2	28/EE/M-232/08-09	45,576/-	27,196/-
3	25/EE/M-232/08-09	4,42,513/-	38,949/-
4	32/EE/M-232/08-09	4,24,284/-	1,53,843/-
5	54/EE/M-232/08-09	7,52,650/-	2,19,119/-
6	05/EE/M-232/07-08	13,19,825/-	2,44,327/-
7	11/EE/M-232/06-07	43,55,538/-	5,41,155/-
8	08/EE/M-232/07-08	1,42,189/-	41,278/-
9	32/EE/M-232/07-08	25,45,053/-	3,27,471/-
10	21/EE/M-232/08-09	4,54,697/-	1,46,249/-
11	03/EE/M-232/08-09	2,43,950/-	61,911/-
12	15/EE/M-232/07-08	44,422/-	13,024/-
13	12/EE/M-232/08-09	4,03,650/-	77,167

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14	13/EE/M-232/08-09	9,04,614/-	35,201/-
15	33/EE/M-232/08-09	2,27,847/-	63,003/-
16	29/EE/M-232/08-09	4,05,070/-	23,861/-
17	26/EE/M-232/04-05	-	5,82,620/-
18	16/EE/M-232/07-08	9,90,361/-	3,26,851/-
19	37/EE/M-232/07-08	8,26,675/-	1,72,570/-
20	38/EE/M-232/07-08	6,51,645/-	72,710/-

In view of the above position, Audit is of the view that either proper assessment of time was not made at the time of inviting tender or a continuous watch on the progress of work was not made. Therefore, it is stressed that proper assessment of work and time may please be made to avoid delay in work in future.

Sub:- Liveries class-IV.

On scrutiny of liveries issued to C-IV employees o your office, following discrepancies have been noticed which may be rectified and shown to audit:-

1. When an employee joins due to transfer, his account of liveries issued in persons office may be obtained and pasted in the register and fresh account be made accordingly, for example Sh. Om Parkash Meena, Chowkidar.
2. While issuing the liveries items to Class-IV employees, the quantity of item issued must be mentioned along with date of issue.
3. Some items of liveries issued to Smt. Vijaywati, Sweeper for summer uniforms are to be issued every year but according to next date of issue mentioned, it is to be issued after two years. This may be rectified and shown to audit.
4. Liveries sue to following Class-IV employees for the year 2009 (summer) have not been issued to following employees, which may be either issued or reason for the same may be clarified:-
 - (i) Sh. Om Parkash Meena, Chowkidar (Summer 2009)
 - (ii) Sh. Rambir, Sewer Man (liveries after 2007 are not issues)
5. The liveries individual account may be updated according to latest orders issued regarding liveries and same may be issued accordingly so that no body may be deprived of their rights.

Other such cases may be reviewed at your own level.

TAN No. 05 ²Ref.. Memo No. 9
Dated 21.10.09**Sub: Delay of remittance of Govt. dues into Bank.**

As per rule 6 of CGA (R&P) rules all moneys received by or tendered to Govt. officers on account of revenues or receipts or dues of the Govt. shall without undue delay, be paid in full into the accredited Bank for inclusion in Govt. accounts.

During scrutiny of Cash Book and concerned records, it was noticed that the amounts received or tendered in payment of Govt. dues were deposited into Govt. accounts late with delay ranging from 7 to 20 days. A few instances of delay is given below:-

S.No.	Date of receipts.	Amount in Rs.	Date of deposit.	Delay no. of days.
1.	4.4.2008	21500/-	11.4.2008	8
2.	11.4.2008	45661/-	23.4.2008	13
3.	1.5.2008	10502/-	16.5.2008	16
4.	7.5.2008	10000/-	16.5.2008	10
5.	1.7.2008	24691/-	7.7.2008	7
6.	7.7.2008 to 9.7.2008	34555/-	17.7.2008	8 to 10
7.	1.8.2008	5932/-	12.8.2008	12
8.	4.8.2008	20337/-	12.8.2008	8
9.	12.8.2008	8208/-	27.8.2008	15
10.	14.8.2008	8366/-	27.8.2008	13
11.	18.10.2008	4000/-	31.10.2008	13
12.	1.11.2008	31644/-	12.11.2008	12
13.	1.12.2008	4994/-	12.12.2008	12
14.	20.1.2009	8500/-	30.1.2009	11
15.	2.3.2009 to 5.3.2009	21983/-	30.3.2009	10 to 20

Reasons for the late remittance to the Govt. account may be intimated to audit.

TAN No. 06

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Ref. Memo No. 15
Dated :28.10.2009

Sub:- Purchase of Stationary.

On test scrutiny of cash vouchers of contingency bills it is observed that stationary items are purchased above Rs.15,000/- in the following bills:-

S.No.	C.V. No.	Name of Co.	Amt.
1	15 of 07/08 B. No. 1037 dt. 07.04.08	M/s Asia Stationary Mart	Rs.32,871/-
2	73 of 08/08 F0800740 dt. 30.07.08	Kendriya Bhandar	Rs.20743/-
3	77 of 10/08 B. No. 9131 dt. 02.09.08	M/s Asia Stationary Mart	Rs.21,604/-
4	72 of 12/08 B. No. 1203 dt. 06.11.08	M/s Asia Stationary Mart	Rs.20,280/-

As per rule of GFR on purchase of stationary items above Rs. 15,000/- and upto Rs.1,00,000/- the recommendation of a duly constituted local purchase committee comprising of three members of an appropriate level as decided by HOD is needed. However it has been observed that the said committee was not constituted for purchase of stationary costing above Rs.15,000/- in various occasions and no certificate as required in Rule 146 of GFR is recorded on the bill.

It has also been observed that the necessary certificate as required in Rule 145 of GFR is not found recorded on the bills where purchase were made upto Rs.15,000/- for example:-

S.No.	C.V. No.	Name of Co.	Amt.
1	101 Bill No. 246375/13.03.008	Kendriya Bhandar	Rs.7,857/-
2	26 Bill No. 1158/07.10.08	M/s Asia Stationary Mart	Rs.6,707/-
3	78 Bill No. 1148/25.09.08	M/s Asia Stationary Mart	Rs.5,335/-

Moreover, consumable & Non-Consumable stock registers are also not provided. Hence, entries of purchase items could not be verified and it also cannot be ascertained that annual physical verification of stores was carried out or not for the period 2008-09. Therefore, Those purchases are contrary to the GFR Rules 145 & 146 and needs elucidation.

(A.P. Joshi)
Sr. I.A.O.
Party No. XIV

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

Para No. 1

(ref to memo no. 17 dt. 17.09.14)

Sub. Due to Unrealistic estimate work completed 123.81% above the tender cost and recovery of Rs. 75000/-

Name of the work	S/R- to Hedgewar Arogya Sansthan at Karkardooma SH- Repairs of Flooring, dado and Staircases, false ceiling and water supply G.I. Pipe
Estimated cost	28,99,563/-
Tendered Cost	Rs. 18,74,274/-
Percentage	35.36% below
Stipulated date of start	21.02.2011
Stipulated date of compilation	06.04.2011
Actual date of completion	15.07.2011
Actual cost of work	Rs. 41,83,034/-

The work repair of flooring, dado and staircases, false ceiling and water supply, G.I. Pipe at Dr. Hedgewar Arogya Sansthan at karkardooma was awarded to M/s. Engineers (India) Construction co. at the tendered cost of Rs. 18,74,274/- which was 35.36% below the estimated cost, but it has been found that vide 4th and final bill, the work was completed at the total cost of Rs. 41,83,034/- which was **123.18% above** the tendered cost and 44.29% above the estimated cost

On the scrutiny of the record it revealed that division had executed deviation in all the items (+/- 10%), but huge deviation has been executed in the following items.

Sl. No	Item No	Quantity as per agreement	Quantity as per actual
01	02	200	414
02	05	30	131.53
03	09	2000	3885
04	17	85	78.81
05	23	450	419.52

From the above it can be seen that before preparing the estimate the division has not inspected the site which resulted the huge deviation in the work.

(17)

As per the agreement clause 36(i) the contractor has to appoint one graduate engineer or a diploma holder at site falling which a penalty of Rs. 15000/- per month will be charged. As per record provided to audit, no evidence/proof has been found in the record that the contractor has appointed an engineer at site.

As the work was started on 21.02.2011 and completed on 15.07.2011 (5 months approx), a penalty of Rs. 75000/- may be recovered from him and approval of huge deviation mentioned above may also be obtained from the Competent Authority under the intimation to audit.

4 Para No. ~~2~~

(Ref Memo No. 15 dt. 17.09.14

Sub. Huge deviation without the permission of competent authority

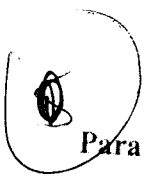
Name of the work	Provision for setting up world class skill centre at ITI, Vivek Vihar SH : P/F Aluminium composite panel on outer face of existing ITI Building
Estimated cost	Rs. 2,30,21,448/-
Tendered Cost	Rs. 2,02,26,644/-
Percentage	12.14% below
Stipulated date of start	16.07.2013
Stipulated date of compilation	15.09.2013
Actual date of completion	05.10.2013
Actual cost of work	Rs. 2,51,93,047/-

The above work was awarded to M/s. Precision Metal Industries at the tender cost of Rs. 2,02,26,644/- which was **12.14% below** the estimated cost, only two months were allowed to complete the work.

The work was actually completed on 05.10.2013 at the total cost of Rs. 2,51,93,047/-, which is **24.55% above** the tender cost. While scrutiny of the file provided to audit it has been found that during execution of work the department observed that the AC pipes and its drainage pipe were laid on the surface of the wall and it was difficult to make holes in RCC chajjas and roof and it was essential to hide the AC pipe by providing Aluminum composite panel to maintain aesthetic, and to cover the pipes etc an additional amount of Rs. 49,66,403/- was spend on extra items and on deviation, which shows that the estimate was not prepared as per actual site condition.

Further it has been found that deviation statement - II for Rs. 30,05,791/-, which was to be approved by the Superintendent Engineer, was not got approved by the SE, and without approval, the payment has been made to the contractor.

Approval of the competent Authority may be obtained under intimation to audit.



Para No. 2

(Ref Memo No. 19 dt 18.09.14)

Sub. Non completion of work due to non availability of hindrance free site
(Agreement no. 03/EE/CPWD/M-232/2012-13)

The work EOR to 310 no. residential DA staff qtrs. At Karkardooma, SH- Repair and replacement of roof slab, strengthening of structural members, renovation of qtrs. i.e. sanitary installation and water supply etc. was awarded to M/s. Bansi Lal & Sons at the tendered cost of Rs. 5,55,03,721/- which was 21% above the estimated cost of Rs. 4,58,70,844/-, the stipulated date of start and completion was 24.04.12 and 23.04.13 respectively.

While scrutiny of the record it has been found that due to non availability of the vacant flats and hindrance of allottees of the flats the repair/renovation work could not be completed the work was foreclosed on 30.05.2014 i.e after the delay of around 402 days, and only 78% work was completed, as per 18th RA bill dated 31.03.14 an amount of Rs. 4,77,4,329/- has already been paid to him which is 86% of the tender amount, the final bills has not been passed by the department till date.

As per CPWD Manual section 10 stipulated that availability of site should be ensured before approval of NIT, and, before tendering the contractor should also inspect the site or work and fully acquaint himself with the conditions in regard to accessibility of site, approaches, hindrances if any and other site conditions required for satisfactory execution of work. When the clear and hindrance free site was not available why the NIT was prepared and work was awarded.

Department is requested to follow the provision of CPWD Manual before the approval of NIT.

Submitted by

Self signed
Shri. K. Chandan Prasad
Agcy. Cr. Chandan Prasad
CPWD
Audit Party

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Para No. 4

(Ref Memo No. 2 & 2 (a) dt. 18.09.14)

Sub. Work C/o boundary wall at facility centre at Geeta colony

Administrative approval and expenditure sanction for the work C/o boundary wall at facility centre at Geeta colony, was sanctioned on 28.05.13 for Rs. 27,66,100/- and Rs. 14,80,000/- on 27.03.14 by the Delhi Fire Service the work was estimated to Rs. 23,76,725/- and work was awarded to Sh. Suresh Chand Jain at the tendered cost of Rs. 23,46,778/-, which was 1.26% below the estimated cost. The stipulated date to start the work was 07.06.2013 and only two months were allowed to complete the work i.e. up to 06.08.2013. Whereas the work has been completed on 21.10.13 at the total cost of Rs. 42,90,671/-, which was **82.83%** above the tender cost and huge deviation has been made in the work.

As per rule 4.6 of CPWD Manual – When an excess beyond permissible variation over the sanctioned estimate is foreseen, and there is likely to be unavoidable delay in the preparation of a revised estimate, an immediate report of the circumstances should be made to the authority whose sanction will ultimately be required. When a revised estimate is submitted it must be accompanied by a statement in Form CPWD-4 comparing it with the latest existing sanction of the competent authority.

Rule 4.7.1- All the cases of additions and alteration should be carried out after preparation of detailed working drawings. While submitting estimate containing the proposals for additions and alterations, the fact that the concurrence of the client has been obtained should be stated explicitly.

As per record vide officer letter no 24(124)/ CB&M M-232/232-325 dt 11.02.14 the client department was informed for revised AA & ES and was sanctioned on 27.03.14, whereas the work was completed on 21.10.13. As per rule the revised AA&ES should be obtained immediately after the approval of addition/deviation. While scrutiny of the file it has been found that no revised estimate an excess beyond permissible variation over the sanctioned estimate has been obtained from the client department.

Approval/consent of the client department for revised estimate over the sanctioned estimate may be obtained under intimation to audit.

Para No. 5

(Ref Memo No. 8 dt. 15.09.14)

Sub. Irregular purchase of computers

As per Rule 147(1) of GFR Rule: Purchase of goods directly under rate contract : In case a Ministry or Department directly procures Central Purchase Organization (e.g. DGS&D) rate contracted goods from suppliers, the prices to be paid for such goods shall not exceed those stipulated in the rate contract and the other salient terms and conditions of the purchase should be in line with those specified in the rate contract.

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While test audit it has been found that vide Cheque no. 911160 dt. 28.01.2013 an amount of Rs. 54462/- (51869+2593 taxes) has been paid to M/s. Net Work Infotech for the purchase of following computers items

Sl. No.	Name of the item	Amount (Rs)
01	Desktop	
02	Microsoft office	31850.00
03	Anti virus	9319.00
04	Printer HP Laser Jet	1300.00
05	UPS	7000.00
	Total	2400.00
		51869.00

For the purchase of above five items on DGS&D rates contract, the rates and items of M/s. M/s. Hewlett Packard India Sales Pvt. Ltd., were finalized. But it has been found that instead of M/s. Hewlett Packard India Sales Pvt. Ltd., the supply order was placed to M/s. Net Work Infotech, distributor of HP products.

Vide circular no. USFA/56-65 dt 16.12.2011 issued by Spl. Secretary (Finance), Finance Department, GNCT, in which clearly stated that the goods from vendors not having rate contract with DGS&D, though they may be distributors/authorized agents of the companies/firms/vendors having rate contract with DGS&D, such procurement is impermissible and irregular because the vender from whom purchase has been made is a legal entity different from the one actually having rate contract with the DGS&D, and all the departments were advised against goods/services from any vender/firm/company not actually having rate contract with DGS&D and any deviation from the above said procedure and violation of Rule-147 (1) of GFR 2005 would be treated as a financial irregularity.

Whereas, it has been found, that all the above purchases have made from the distributor/authorized agent of the company not having rate contract with DGS&D, which is irregular and violation of Rule 147(1) of GFR and instruction issued by the Finance Department, and it has also been found that no permission has been obtained from the IT department.

However, the department may regularize the expenditure incurred on purchase of Computer from the Competent Authority under intimation to audit.

Para No. ~~1~~

(Ref Memo No. 9 dt 15.09.14

Sub. Unauthorized expenditure on Vehicle

As per the information provided to audit, that the division does not have any official vehicle/staff car, but during test audit of vouchers and other related record it has been found that vide cheque no. 911193 dated 12.04.13 an amount of Rs. 16876/- has been paid to M/s. New tyre Service for the purchase of five new tyres for the vehicle no. DL-6CA-8765.

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Further it has been found that an amount of Rs. 52,215/- has also been spend for petrol and the servicing of the same vehicle, as per the detail given below

Sl.No	Cheque No.	Date	Amount	Purpose
01	911179	18.03.13	12896.00	Petrol
02	911184	28.03.13	5650.00	Servicing
03	911204	06.05.13	14115.00	Petrol
04	911205	06.05.13	6160.00	Servicing
05	911211	13.05.13	13394.00	Petrol
	Total		52215.00	

As the division does not have any official vehicle so the amounts of Rs. 69091/- (16876+52215) spend on the vehicle no. DL-6CA-8765 is unauthorized, which may be regularized.

~~Para No. 7~~

(Ref Memo No. 11 dt. 16.9.2014)

Sub:

Short recovery of DGEHS amounting to Rs. 9325/-

Vide letter No.F.25 (iii)/DGEHS/140/DHS/09/44413-18 dated 20.8.10 issued by Directorate of Health Services, in which the rates of DGEHS have been revised w.e.f. 01.08.2010. During the course of test audit, it has been noticed that the rates of DGEHS has not been revised w.e.f. Aug. 2010 and further no recovery has been made (as per PBR) of the following officials/officers :-

Name of the officer/official	G.P	Period	Months	Revised rate of Subscrip tion	Subscription Deducted	Total amount to be recovered (Diff. X Months)
Sh. Narender Kumar,	1900	08.10 to 07.11	12	125	Aug. 10 @Rs.40/- Sep 10 to July 11. @ Rs. 60	800.00
Sh Doodh Nath, Plumber	1900	08.10 to 07.11	12	125	Aug. 10 @Rs.40/- Sep 10 to July 11. @ Rs. 60	800.00

Sh. Vijay Singh. Beldar	1900	08.10 to 08.11	13	125	Aug. 10 @Rs.30/- Sep 10 to Aug 11. @ Rs. 60	875.00
Sh. Satish Kumar. Beldar	1900	08.10 to 08.11	13	125	Aug. 10 @Rs.30/- Sep 10 to Aug 11. @ Rs. 60	875.00
Sh. Ram Pal, Beldar	1900	08.10 to 07.11	12	125	Aug. 10 @Rs.30/- Sep 10 to July 11. @ Rs. 60	810.00
Sh. Krishan Pal, Carpenter	1900	08.10 to 07.11	12	125	Aug. 10 @Rs.50/- Sep 10 to July 11. @ Rs. 60	790.00
Sh. Ashok Kumar, Beldar	1900	08.10 to 07.11	12	125	Aug. 10 @Rs.30/- Sep 10 to July 11. @ Rs. 60	810.00
Sh. Jai Chand, Mason	1900	08.10 to 07.11	12	125	Aug. 10 @Rs.50/- Sep 10 to July 11. @ Rs. 60	790.00
Sh. Harphool Meena, Baldar	1900	08.10 to 07.11	12	125	Aug. 10 @Rs.40/- Sep 10 to July 11. @ Rs. 60	800.00
Sh. Rameshwar Dayal, Beldar	1900	08.10 to 07.11	12	125	Aug. 10 @Rs.30/- Sep 10 to July 11. @ Rs. 60	810.00
Sh. Parmanand, Beldar	1900	08.10 to 07.11	12	125	Aug. 10 @Rs.30/- Sep 10 to July 11. @ Rs. 60	810.00
Sh. Suresh Chand, Plumber	1900	3.11 to 7.11	05	125	March @ Rs. 30/- April to July @ Rs. 60	355.00
Total						9325.00

The short recovery to the tune of Rs. 9325/- against DGEHS may be recovered from the concerned officer/officials after due verification of records under intimation to Audit.

Other similar cases may be reviewed at department level.

Pay fixation

As per OM No. F.No.1/1/2008-IC dated 29.1.2009 of Finance Department, the fraction of paisa is to be ignored and not to be rounded to next Rs.10/- even if paisa comes upto Rs. 99 paisa. However, the same has not been done in the following case:-

S.No.	Name of the official	Period	Pay fixed by the Department	Pay as per audit observation		
1	Mr. Jai Chand, Beldar After granting 2 nd MACP w.e.f. 1.9.08	1.7.06 to 30.6.07	6770+1900	6770+1900		
		1.7.07 to 30.6.08	7040+1900	7030+1900		
		1.7.08 to 31.8.08	7310+1900	7300+1900		
		1.9.08 to 30.6.09	7590+2000	7580+2000		
		1.7.09 to 30.6.10	7880+2000	7870+2000		
		1.7.10 to 30.6.11	8180+2000	8170+2000		
		1.7.11 to 30.6.12	8490+2000	8480+2000		
		1.7.12 to 30.6.13	8810+2000	8800+2000		
		1.7.13 to 30.6.14	9140+2000	9130+2000		
		1.7.14 to till date	9480+2000	9470+2000		
		2	Dhaneshwar Thakur, Peon Pay fixed ref. to first up gradation on 1.9.08 IInd up gradation w.e.f. 1.9.08 After granting IIIrd MACP w.e.f. 8.9.11	1.7.08 to 31.8.08	8220+1800	8220+1800
				1.9.08	8530+1900	8520+1900
				1.9.08 to 30.6.09	8850+2000	8840+2000
				1.7.09 to 30.6.10	9180+2000	9170+2000
1.7.10 to 30.6.11	9520+2000			9510+2000		
1.7.11 to 7.9.11	9870+2000			9860+2000		
8.9.11 to 30.6.12	10230+2400			10220+2400		
1.7.12 to 30.6.13	10610+2400			10600+2400		
1.7.13 to 30.6.14	11000+2400			10990+2400		
1.7.14 to till date	11410+2400			11400+2400		

The same may be rectified after due verification and over paid amount may be recovered from the officials.

10
Para No. 9

(Ref. Memo No.15 dt. 17.09.14)

Sub. Wrong calculation of Interest on GPF of the Work Charged staff.

During the test check of the GPF account of the Work Charged staff of the Maintenance Division, M-232, it has been noticed that the interest on GPF of the following officials has been calculated wrongly:-

S.No.	Name of the official	Amount advance/ withdrawal drawn	of	Bill No. & Date	Month in which the amount reduced by the department	Month in which the amount to be reduced as per audit
1	Dharampal, Beldar	Rs.70000/-		CV-61/23.6.2010	July, 2010	June, 2010
2	Ram Kumar, Beldar	Rs.50000/-		CV-60/23.6.2010	July, 2010	June, 2010
3	Vijay Singh, Beldar	Rs.35400/- Rs.14500/-		CV-26/12.4 2010	May,2010	April,2010

The GPF account of the above official may be rectified in the year mentioned above and in the subsequent years and closing balance may also revised accordingly.

Para No. 10

(Ref Memo No. 18 dt. 17.09.14)

Sub: Expired Performance Guarantees lying in the department

While test audit of the PWD M-232 division it has been found that a large no of performance guarantee in the shape of fixed deposit are lying the department whose validity has already been expired, but have not been returned to the contractor some of the detail has been given below

Sl. No	Name of the contractor	Name of the work	FDR No. and date	Valid upto	Amount
01	M/s. Arya Bhatt Enterprises	EOR Police station Vihar	0748834 dt. 05.09.08	05.09.2013	41700.00
02	M/s Lamboard Construction	S/R to residential qtrs. At vivek vihar	0985324 dt. 04.11.08	04.11.09	18800.00
03	Mohd Azam	EOR to Police Station Krishna Nagar	30676424553 dt. 11.02.09	13.05.09	9400.00
04	M/s. Kapil Sharma & associate	C/o additional rooms at D.C. Office (East)	070085 dt. 15.04.09	15.06.2014	12000.00
05	Sh. Ram Lal Singh	A/R. M/o to ITI Vivek Vihar	143897 dt. 13.03.10	13.09.10	13100.00
06	Sh. Ram Pal Singh	AR Police Station & Staff Qtrs at Shakarpur	477764 dt. 22.09.10	15.04.11	11000.00
07	Ram Lal Singh	M/o Police Station & Staff Qtrs.	477862 dt. 15.10.10	15.04.11	6500.00
08	Mr. Sushil Kumar	C/o SPS Glass room & canteen at SRG College	479621 dt. 08.07.11	08.07.13	19000.00
09	M/s. Rama Enterprises	A/R. Police Colony & police station	675650 dt. 11.02.12	NA	11710.00
10	M/s. Bansi Lal & sons	EOR Resi. DA flats at Karkardooma	32227760052 dt. 06.03.12	06.03.13	918000.00
11	M/s. Rama enterprises	A/R Police Station Geeta Colony	675724 dt. 29.03.12	29.04.13	22500.00
12	Mr. Rama	A/R & M/O	675846 dt.	26.08.12	9900.00

	enterprises	GSS School Lalita Park	26.05.12		
13	M/s. Water World	M/o Headgear Arogya Sansthan	0001360 dt. 26.05.12	26.09.12	44000.00
14	M/s. Water World	M/o Headgear Arogya Sansthan	91204003025 dt. 12.06.12	12.06.13	44000.00
15	M/s. Gupta Builder	EOR DA Karkardooma	540549 dt. 11.06.12	03.03.13	100000.00
16	M/s. Rama Enterprises	EOR Govt. SKV Laxmi Nagar	676380 dt. 28.12.12	26.06.13	5400.00
17	Mr. Rajeev Kumar	AR SSD College	236507 dt. 12.01.13	12.07.13	10000.00
18	M/s. Onkar Projects	EOR GGS School Vivek Vihar	257874 dt. 02.02.13	02.02.14	23000.00
19	Sh. Naresh kumar Bansal	EOR Resi Qtrs. ITI Vivek Vihar	765806 dt. 07.01.13	07.01.14	450620.00
20	M/s. Agarnee Associates	EOR Govt. Boys SS School Krishna Nagar	301800 dt. 31.05.13	31.05.13	70000.00
21	M/s. Nirman Construction	EOR Govt. SKV at Laxmi Nagar	196929 dt. 03.07.13	03.07.14	85000.00
22	Mr. Rajeev Kumar	A/R Staff Qtrs. At Karkardooma	237492 dt. 01.10.13	01.04.14	12500.00
23	M/s. Premium Metal industries	Setting up world class centre at ITI Vivek Vihar	074254 dt. 06.10.13	06.01.14	1011340.00

As per rule 22.1.2 of CPWD Works Manual – the performance guarantee shall be refunded to the contractor soon after the completion of the work and recording of the completion certificate.

Department may please make serious efforts to get it renewed, or refund the unclaimed, undisputed PG to the contractor or deposit in the Govt. account.

Para No. 11


(Ref memo no 1 to 1 (D))

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7

Sub. Non Production of record

During audit following auditable record has not been provided to audit

1. Income Tax calculation sheet/form 16 (2009-10 to 2011-12)
2. Liveries account
3. Stock register and issue register TR-5
4. Property register
5. Material purchase settlement suspense account
6. MB stock/issue/review register
7. Challan


(Ms. Seema Goel)
AO/IAO Party No.10

21

TEST AUDIT NOTES

(2011-12 & 2012-13)

Tan No 1

(ref Memo No. 7 Dt. 12.9.14)

Sub. Unsettled amount of Rs. 216.24 under Cash Settlement suspense account

While scrutiny of the record related to cash settlement suspense account provided to audit it has been found that a huge amount of Rs. 216.24 lakh is lying outstanding in CSS account, out of which an amount of Rs. 78.08 lakh lying since 2002-03, as per the detail given below

Sl. No	Name of the organization	Outstanding since	Outstanding amount (in lakh)
01	DCP (L&B)	2002-03	78.08
02	Delhi Police	2009-10	55.19
03	Delhi Police	2010-11	21.07
04	Delhi Police	2011-12	61.90
	Total		216.24

As per the provisions contained in the appendix 7-A of CPWD code that the transactions under suspense head should be abstracted in part -II of the division wise register (Form-1) and all the claims should be settled in within ten days or such transactions should be settled by the 31 March.


Department is requested to take immediate steps to recover the outstanding amount under CSSA, under the intimation to audit.

Tan No.2

(ref Memo No. 4 dt. 10.9.14)

Sub:- Public Works (suspense) Deposit.

During the test audit of M-232 (PWD) for the audit period 2009-10 and 2013-14, while checking the monthly accounts (form -79) for the month of July 2014, it has been found that a heavy outstanding/unclaimed/unadjusted balance is still lying in 8443-part-II/III/V as per the detail.



Sl.No	Head	Opening balance	Closing Balance
01	Part - II Cash deposit by contractor as security	10182796	9498156
02	Part-III Deposit work	2593305	1396911
03	Part-V Misc. Deposit	4103790	4344100

As no public works suspense register (CPWA - 67), has been provided to audit, even many verbal requests have been made, but no action has been taken by the division. Due to non production of important record, it could not be verified that since how long the unadjusted/unclaimed balances are lying under head Part-II - cash deposit by contractor as security, and why a huge amount is lying under Part - V, Misc. Deposit.

In pursuance of instruction contained in Receipt & Payment rules the undisputed/unclaimed amount which is lying in 8443-part-II/III/V should have been credited/adjusted to Govt. accounts immediately.

Tan No. 3

(Ref Memo No. 3 dt. 10.9.14

Sub:- Time bared cheques amounting to Rs.9548/-.

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

While scrutiny of form 51 - "Schedule of Reconciliation of cheques drawn and Remittances" and other related records for the month of July 2014 it has been found that cheques amounting to Rs. 9548/-, which were issued by the division but not presented to bank for encashment and became time barred as per the detail given below

Sl. No	Cheque No	Date of issue	Amount (Rs.)
01	A-910444	07-12-09	6800.00
02	A-471681	10.07.13	2748.00
Total			9548.00

PART-II**Current Audit Report (2014-19)****Para No. 1 Public Works (Suspense) Deposit**
(Ref. audit memo No. 06 dated 11.02.2020)

During test check of monthly account of Executive Engineer (Education) M-232, East & North East, Lok Nayak Setu, Paschim Tutt, I. P. Estate, New Delhi-110002 for the month of March, 2019, it was observed that an amount of Rs. 5,01,41,371/- was lying outstanding under the head "Public works Deposits" as details given below:-

Classes of Deposits	Amount as on 31.03.2019
Cash Deposits of Contractors as security Part-II	2,15,23,248/-
Deposits of works to be done Part-III	28,17,383/-
Miscellaneous deposit Part V	2,58,00,740/-

Heavy accumulation under Part-II of Rs 2,15,23,248/- 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 28,17,383/- 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.2,58,00,740/- 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.



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Para No. 2 Office expenditure charged to works
(Ref. audit memo No. 08 dated 12.02.2020)

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

During the test check of cash book relating to works for the audit period 2014-19, 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	44	15.05.14	13406/-	Stationery bill	AR & MO
2	121	29.05.14	50000/-	Electricity bill	AR & MO
3	32	11.08.14	50000/-	Electricity bill	AR & MO
4	71	24.09.14	79737/-	DJB bill	AR & MO
5	95	27.06.15	3295/-	Telephone bill	AR & MO
6	63	22.08.15	12093/-	DJB bills	AR & MO
7	40	26.05.16	12882/-	Petrol bills	AR & MO
8	61	21.06.16	3432/-	Telephone bill	AR & MO
9	46-51	21.09.16	13134/-	Telephone bill	AR & MO
10	41-46	21.01.17	10823/-	Telephone bill	AR & MO
11	90	31.03.17	30000/-	Electricity bill	AR & MO
12	25	22.07.17	13917/-	Petrol bill	AR & MO
13	29	17.10.17	50000/-	Electricity bill	AR & MO
14	23	22.01.18	50000/-	Electricity bill	AR & MO
15	28	28.06.18	2477/-	MTNL bill	AR & MO
16	14	26.09.18	10000/-	Postal Stamp	AR & MO
17	35	26.03.19	14359/-	Stationery 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.



17

Para No. 3 Unfruitful Expenditure of Rs. 1,98,184/- due to stoppage of works
(Ref. audit memo No. 11 dated 22.01.2020)

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	10/EE Edu. M (E& NE)/PWD/ DS/2018- 19	Construction of Boundary wall and entry gate at vacant plot of Education Department in Sunder Nagri, Delhi.	M/s Mohd. Arshad	40,87,155/-	30,71,088/-	1,98,184/-
Total						1,98,184/-

The above works could not be completed by the Department. At the time of stoppage of works a total of Rs. 1,98,184/- 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. 1,98,184/- incurred was rendered unfruitful.

Para No. 4 Foreclosure of work
(Ref. audit memo No. 10 dated 13.02.2020)

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 due to non availability of clear site. Details of which are as under:-

(Amount in Rs)

Sl. No.	Agg. No.	Name of work	Agency	Estimated Cost	Tendered Amount
1	04/CBMD M 232/ 2015-16	EOR to Rajkiya Sarvodaya Kanya Vidyalaya at Anand Vihar, Delhi (SH: P/F Steel door glass panes & Other Misc works.)	M/s Global India	5,84,534/-	3,85,851/-
2	03/EE/Edu. M (East & North / 2016-17	Construction of Boundary wall and entry gate at vacant plot of education department in Sunder Nagari Delhi	M/s B. P. Rai & Sons	42,85,747/-	36,12,456/-
3	03/EE/Edu. M (East & North East)/PWD/20 17-18	Construction of Boundary wall at Newly Proposed higher secondary school at Geeta Colony, Delhi.	M/s Shahruk h Mehboob	15,94,858/-	10,84,663/-
4	110/EE (C)/ KKD Court/PWD/ 2017-18	Construction of boundary wall & Entry Gate at Vacant Plot of Education Department in Sunder Nagari, Delhi	Sh. Ikramudd in	47,24,184/-	32,66,301/-
5	01/EE/Edu. M (East & North East)/PWD/20 18-19	Construction of boundary wall at Talab Chowk, Mandawali, Fazalpur.	M/s Uma Shankar	44,41,493/-	29,78,465/-

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. Further, it was open to the department to defer the award of work till hindrance free sites were available. Thus it may be elucidated to Audit that why the para 4.2 of CPWD manual was not observed.

Para No. 5 Non-refund/renewal of performance guarantee/EMD/BG lying in the office
(Ref. audit memo No. 18 dated 19.02.2020)

During the test check of record provided to audit for the period 2014-19 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	196929	M/s Nirman Construction	85,000/-	03.07.13	03.07.14
2	375277	M/s Pradhan Ji Construction	32,500/-	29.08.13	28.02.14
3	912040030254550	M/s Water World	44,000/-	12.06.12	12.06.13
4	540409	M/s Geeta Builders	1,00,000/-	11.06.12	09.12.12
5	479621	M/s Sushil Kumar	19,000/-	08.07.11	08.07.16
6	912040027656800	M/s Water World	44,000/-	25.05.12	26.09.12
7	07/46	M/s Krishan Kumar	41,528/-	08.03.07	07.09.18
8	0505110BG00088 67	M/s Rama Contractor	41,528/-	08.03.07	06.03.13
9	10/98	M/s Globe Construction Co	500,000/-	04.08.98	03.08.03
10	02550000102	M/s Mittal Construction Co	120,679/-	03.01.02	31.12.12

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 to Audit. Other similar type of cases may also be reviewed under intimation to Audit. The same observation was made during the audit period 2009-14 .

Para No. 6 Non production of records
(Ref. audit memo No. 1 dated 10.02.20)

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 Delay in completion of work beyond the stipulated date of completion
(Ref. audit memo No. 09 dated 20.01.2020)

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

(Amount in Rs.)

S. No.	Agmt. No.	Name of Work	Awarded Agency	Tender Amount	Stipulated Date of Start	Stipulated Date of Completion	Actual Date of Completion	Delay in Days
1	42/EE/Ed u. M / M-232/PW D/2014-15	EOR to Rajkiya Sarvodaya Kanya Vidyalaya No. 1 Bhola Nath Nagar, Shahdara, Delhi. (SH: C/o store room putting windows panes and other misc work.	Sh. Vijender Kumar	5,08,492/-	14.08.14	13.10.14	20.05.15	219
2	09/EE/Ed u. M (East & North East)/PW D/2015-16	Construction of additional SPS Class room in existing premises under Jurisdiction Zone 4 of District North East (Priority-I) (SH: SPS type Class Rooms, Labs & MP Halls i/c Internal & External Water Supply, Sanitary and Electrical Installations, Development of site and fire fighting system etc in G.G.S.S.S Yamuna Vihar Block-I, S.K.V Yamuna Vihar C-Block No. 02 and G.G.S.S.S Gokulpur Loni Road, Delhi -Package-1)	M/s KBG Engineers	12,64,14,332/-	24.02.16	10.07.16	30.06.17	356

[Handwritten Signature]

3	10/EE/Ed u. M (East & North East)/PW D/2015- 16	Construction of 419 additional Class Rooms in existing premises under Jurisdiction of Zone 1 & 2 of DDE East (Priority-I) (Sh: C/o SPS type Class Room, Labs and MP Hall i/c Internal & External Water Supply, Sanitary Installation and Electrical Installation, Development of Site and Fire Fighting System etc. in RS Kanya Vidyalaya, C- Block Vivek vihar, Delhi and GSBV (Veer UdhamSingh) Mandavli, Delhi. Package-1)	M/s Naresh kumar Gupta & Co. Pvt. Ltd.	12,49,20,448/-	27.02.16	10.07.16	16.09.17	435
4	11/EE/Ed u. M (East & North East)/PW D/2015- 16	Construction of 625 Additional Classrooms under Jurisdiction of Zone 6 of DDE North East District (Priority-I) (SH: SPS type Class Rooms, Labs & MP Halls i/c Internal & External Water supply, Sanitary and Electrical Installations, Development of site and fire fighting system etc.- at SKV Mandoli, GGSSS Saboli and GGSSS Mandoli Extn.) Package-3	M/s Reliance Elektrik Works	8,44,84,697/-	27.02.16	10.07.16	11.01.18	552



5	12/EE/Ed u. M. (East & North East)/PW D/2015- 16	Construction of additional SPS Class room in existing premises under Jurisdiction Zone 4 of District North East (Priority-I) (SH: SPS type Class Rooms, Labs & MP Halls i/c Internal & External Water Supply, Sanitary and Electrical Installations, Development of site and fire fighting system etc in G.G.S.S.S No. 1 Tukmir Pur, G.G.S.S.S & G.B.S.S.S Sonia Vihar, G.G.S.S.S No. 2 Tukmir Pur, Delhi - Package-2)	M/s Reliance Elektrik Works	12,73,83,220/-	27.02.16	10.07.16	20.11.17	502
6	13/EE/Ed u. M. (East & North East)/PW D/2015- 16	Construction of 419 Additional Classrooms in Existing Premises under jurisdiction of Zone 1 & 2 of DDE (East) (Priority-I) (Sh: C/o SPS type Class Room, Labs and MP Hall i/c Internal & External Water Supply, Sanitary Installation and Electrical Installation, Development of Site and Fire Fighting System etc. in GGSS Block -27, Trilokpuri, SSRSKV Block -20 Trilokpuri, RS Kanaya Vidyalaya New Ashok Nagar, New Delhi. Package-2)	M/s Rama Contract ors	11,28,12,640/-	28.02.16	11.07.16	22.07.17	502

7	15/EE/Ed u. M (East & North East)/PW D/2015- 16	Construction of 625 Additional Classrooms under Jurisdiction of Zone 6 of DDE North East District (Priority-I) (SH: SPS type Class Rooms, Labs & MP Halls i/c Internal & External Water supply, Sanitary and Electrical Installations, Development of site and fire fighting system etc.- at SKV DDA Flats East of Loni Road, SKV Mansarovar Park No.- 2 Shahdara, Delhi.) Package-4	M/s Naresh kumar Gupta & Co. Pvt. Ltd.	14,11,55,882/-	05.03.16	17.07.16	24.11.17	496
8	16/EE/Ed u. M (East & North East)/PW D/2015- 16	Construction of 419 additional Class Rooms in existing premises under Jurisdiction of Zone 1 & 2 of DDE East (Priority-I) (Sh: C/o SPS type Class Room, Labs and MP Hall i/c Internal & External Water Supply, Sanitary Installation and Electrical Installation, Development of Site and Fire Fighting System etc. in RS Kanya Vidyalaya Kondli, GGSSS Vasundra Enclave and SKV No.3 (Veer Udham Singh) Mandawli Delhi. Package-3)	M/s Anshum Builders	14,38,37,172/-	05.03.16	17.07.16	16.09.17	429

9	17/EE/Ed u. M (East & North East)/PW D/2015- 16	Construction of 625 Additional Classrooms under Jurisdiction of Zone 6 of DDE North East District (Priority-I) (SH: SPS type Class Rooms, Labs & MP Halls i/c Internal & External Water supply, Sanitary and Electrical Installations, Development of site and fire fighting system etc. At GSKV New Seemapuri, RRV, SKV B-Block Nand Nagari, SKV(St. Eknath) J&K Block Dilshad Garden and GGSSS C- Block Dilshad Garden) Package-1	M/s SPS Infrabuil d. Pvt. Ltd.	14,00,48,734/-	05.03.16	17.07.16	11.12.17	515
10	18/EE/Ed u. M (East & North East)/PW D/2015- 16	Construction of 187 Additional Classrooms in 08 School Buildings under EO Zone-5 of DDE (North East) (Priority-I) (Sh: C/o SPS type Class Room, Labs and MP Hall i/c Internal & External Water Supply, Sanitary Installation and Electrical Installation, Development of Site and Fire Fighting System etc. in GGSSS Brahampuri, X-Block Brahampuri and GGSS Welcome Colony, Delhi. Package-2)	Sh. Devinder Singh	11,91,66,666/-	13.03.16	25.07.16	22.11.17	486

11	19/EE/Ed u. M (East & North East)/PW D/2015- 16	Construction of 625 Additional Classrooms under Jurisdiction of Zone 6 of DDE North East District (Priority-I) (SH: SPS type Class Rooms, Labs & MP Halls i/c Internal & External Water supply, Sanitary and Electrical Installations, Development of site and fire fighting system etc.- at GGSS F-I F-II Block Nand Nagari Extn. and G.Co.Ed.SSS Sunder Nagari, Delhi) Package-5	M/s PNSC Infrastru cture Pvt. Ltd. (Purna Nand)	19,20,,64,663/-	13.03.16	23.07.16	09.03.18	595
12	20/EE/Ed u. M (East & North East)/PW D/2015- 16	Construction of additional SPS Class room in existing premises under Jurisdiction Zone 4 of District North East (Priority-I) (SH: SPS type Class Rooms, Labs & MP Halls i/c Internal & External Water Supply, Sanitary and Electrical Installations, Development of site and fire fighting system etc in Co. Edu. Sr. Sec. School Bhajanpura, Govt. Co Ed- Middle School Johripur, CRG SKV No. 01 & 02, Ghonda and G.G.S.S.S Vijay Park, Moujpur, New Delhi-Package-03)	M/s A. K. Builders	13,87,03,580/-	11.03.16	23.07.16	30.01.18	556

13	21/EE/Ed u. M (East & North East)/PW D/2015- 16	Construction of 625 Additional Classrooms under Jurisdiction of Zone 6 of DDE North East District (Priority-I) (SH: SPS type Class Rooms, Labs & MP Halls i/c Internal & External Water supply, Sanitary and Electrical Installations, Develop ment of site and fire fighting system etc.- at GGSSS Janta Flat Nand Nagari And SKV E- Block Nand Nagari, Delhi) Package-2	M/s SPG Infraproj ects Pvt. Ltd.	17,41,50,937/-	27.03.16	08.08.16	14.09.17	403
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Necessary step should be taken for completion of work within time limit under intimation to audit.

TAN 2 Unrealistic estimates
(Ref. audit memo No. 12 dated 18.02.2020)

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:-

S. No	Agmt. No.	Name of Work	Agency	Tendered Amount	Actual Payment	Difference
I	30/EE/Edu. M/M- 232/PWD/ 2014-15	EOR to Govt. Co-ed. Sr. Sec. School Preet Vihar Delhi. (SH: Provision of additional door in class rooms and c/o stair case for obtaining fire NOC.	Sh. Suman Kumar	8,82,333/-	9,62,051/-	79,718/-

2	42/EE/Edu. M / M- 232/PWD/ 2014-15	EOR to Rajkiya Sarvodaya Kanya Vidyalaya No. 1 Bhol Nath Nagar, Shahdara, Delhi. (SH: C/o store room putting windows panes and other misc work.	Sh. Vijender Kumar	5,08,492	5,58,229	49,737/-
3	09/EE/Edu. M (East & North East)/PWD /2015-16	Construction of additional SPS Class room in existing premises under Jurisdiction Zone 4 of District North East (Priority-I) (SH: SPS type Class Rooms, Labs & MP Halls i/c Internal & External Water Supply, Sanitary and Electrical Installations, Development of site and fire fighting system etc in G.G.S.S.S Yamuna Vihar Block-I, S.K.V Yamuna Vihar C- Block No. 02 and G.G.S.S.S Gokulpur Loni Road, Delhi	M/s KBG Engineers	12,64,14,332/-	25,37,18,514/-	12,73,04,182/-
4	10/EE/Edu. M (East & North East)/PWD /2015-16	Construction of 419 additional Class Rooms in existing premises under Jurisdiction of Zone 1 & 2 of DDE East (Priority-I) (Sh: C/o SPS type Class Room, Labs and MP Hall i/c Internal & External Water Supply, Sanitary Installation and Electrical Installation, Development of Site and Fire Fighting System etc. in RS Kanya Vidyalaya, C-Block Vivek vihar, Delhi and GSBV (Veer UdhamSingh) Mandavli, Delhi. Package-1)	M/s Naresh kumar Gupta & Co. Pvt. Ltd.	12,49,20,448/-	144983949/-	20063501/-
5	11/EE/Edu. M (East & North East)/PWD /2015-16	Construction of 625 Additional Classrooms under Jurisdiction of Zone 6 of DDE North East District (Priority-I) (SH: SPS type Class Rooms, Labs & MP Halls i/c Internal & External Water supply, Sanitary and	M/s Reliance Elektrik Works	8,44,84,697/-	12,58,17,145/-	4,13,32,448/-

		Electrical Installations, Development of site and fire fighting system etc.- at SKV Mandoli, GGSS Saboli and GGSS Mandoli Extn.) Package-3				
6	12/EE/Edu. M (East & North East)/PWD /2015-16	Construction of additional SPS Class room in existing premises under Jurisdiction Zone 4 of District North East (Priority-I) (SH: SPS type Class Rooms, Labs & MP Halls i/c Internal & External Water Supply, Sanitary and Electrical Installations, Development of site and fire fighting system etc in G.G.S.S No. 1 Tukmir Pur, G.G.S.S & G.B.S.S Sonia Vihar, G.G.S.S No. 2 Tukmir Pur, Delhi -Package-2)	M/s Reliance Elektrik Works	12,73,83,220	17,07,96,330	4,34,13,110
7	13/EE/Edu. M (East & North East)/PWD /2015-16	Construction of 419 Additional Classrooms in Existing Premises under jurisdiction of Zone 1 & 2 of DDE (East) (Priority-I) (Sh: C/o SPS type Class Room, Labs and MP Hall i/c Internal & External Water Supply, Sanitary Installation and Electrical Installation, Development of Site and Fire Fighting System etc. in GGSS Block -27 , Trilokpuri , SSRSKV Block -20 Trilokpuri, RS Kanaya Vidyalaya New Ashok Nagar, New Delhi. Package-2)	M/s Rama Contract ors	11,28,12,640/-	17,26,99,697/-	5,98,87,057/-
8	15/EE/Edu. M (East & North East)/PWD /2015-16	Construction of 625 Additional Classrooms under Jurisdiction of Zone 6 of DDE North East District (Priority-I) (SH: SPS type Class Rooms, Labs & MP Halls i/c Internal & External	M/s Naresh kumar Gupta & Co. Pvt. Ltd.	1411,55,882/-	19,46,85,745/-	5,35,29,863/-

		Water supply, Sanitary and Electrical Installations, Development of site and fire fighting system etc.- at SKV DDA Flats East of Loni Road, SKV Mansarovar Park No.- 2 Shahdara, Delhi.) Package-4				
9	16/EE/Edu. M (East & North East)/PWD /2015-16	Construction of 419 additional Class Rooms in existing premises under Jurisdiction of Zone 1 & 2 of DDE East (Priority-I) (Sh: C/o SPS type Class Room, Labs and MP Hall i/c Internal & External Water Supply, Sanitary Installation and Electrical Installation, Development of Site and Fire Fighting System etc. in RS Kanya Vidyalaya Kondli, GGSSS Vasundra Enclave and SKV No.3 (Veer Udham Singh) Mandawli Delhi. Package-3)	M/s Anshum Builders	14,38,37,172/-	23,42,82,590/-	9,04,45,418/-
10	17/EE/Edu. M (East & North East)/PWD /2015-16	Construction of 625 Additional Classrooms under Jurisdiction of Zone 6 of DDE North East District (Priority-I) (SH: SPS type Class Rooms, Labs & MP Halls i/c Internal & External Water supply, Sanitary and Electrical Installations, Development of site and fire fighting system etc. At GSKV New Seemapuri, RRV, SKV B-Block Nand Nagari, SKV(St. Eknath) J&K Block Dilshad Garden and GGSSS C- Block Dilshad Garden) Package-1	M/s SPS Infrabuild Pvt. Ltd.	14,00,48,734/-	25,41,02,695/-	11,40,53,961/-
11	18/EE/Edu. M (East & North East)/PWD /2015-16	Construction of 187 Additional Classrooms in 08 School Buildings under EO Zone-5 of DDE (North East) (Priority-I) (Sh: C/o SPS type Class Room, Labs and MP	Sh. Devinder Singh	11,91,66,666/-	14,36,84,694/-	2,45,18,028/-

	Hall i/c Internal & External Water Supply, Sanitary Installation and Electrical Installation, Development of Site and Fire Fighting System etc. in GGSSS Brahampuri, X-Block Brahampuri and GGSS Welcome Colony, Delhi. Package-2)				
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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 11 works executed were escalated.

The audit needs clarification regarding these escalation of these amounts


TAN 3 Improper Maintenance of Cash Book
(Ref. audit memo No.14 dated 18.02.2020)

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 (Education) M-232, East & North East, Lok Nayak Setu, Paschim Tutt, I. P. Estate, New Delhi-110002 for the audit period from 01.04.2014 to 31.03.2019 the following discrepancies have been noticed:-



- 7
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 4 Improper maintenance of Stock Register
(Ref. audit memo No. 15 dated 19.02.2020)

(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 Stock registers of 2017-19 produced 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 O/o Executive Engineer (Education) M-232, East & North East, Lok Nayak Setu, Paschim Tutt, I. P. Estate, New Delhi-110002.

(II) The following discrepancies have also been noticed:-

- (a) Page counting certificate has not been recorded on first page of stock registers.
- (b) Alphabetical index not maintained
- (c) Other column in Stock register are also left blank
- (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 the Stock Registers and conducting annual physical verification of consumable/non consumable store, under intimation to audit.



TAN 6 **Non adherence of Rule 59 of R&P Rules**
(Ref. audit memo No. 17 dated 19.02.2019)

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 7 **Irregular deployment of Assistant Administration Officer in place of Assistant Accounts Officer**
(Ref. audit memo No. 13 dated 18.02.2020)

During the scrutiny of records and order No. PWD/E-I/704 dated 28.02.19 provided to audit, it has been observed that the Division has deployed Sh. Sajal Kumar Mittal, Assistant Administration Officer for the post of Assistant Accounts Officer. The deployment of other cadre post in place of accounts functionary who is properly SAS qualified and well versed with all the budgetary and all other accounts matter only can be deputed for the designated post of Assistant Accounts Officer in the division.

The Division may request the Head Quarter for deployment of Account functionary in place of Assistant Administration Officer.



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