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**DIRECTORATE OF AUDIT
GOVT OF N.C.T. OF DELHI
4TH LEVEL, DELHI SECTT.
I.P. ESTATE: NEW DELHI**

**AUDIT REPORT OF OFFICE OF EXECUTIVE ENGINEER, PWD HMED (CENTRAL)
B-244, L.N.J.P. HOSPITAL COMPLEX, DELHI FOR THE PERIOD 2019-20 to 2022 to
2023**

INTRODUCTION

The Internal Audit Report on the accounts of Office of Executive Engineer, PWD HMED (Central) B-244, L.N.J.P. Hospital Complex, Delhi, **for the period 2019-20 to 2022-23** was conducted by the field Audit Party No. XI comprising of Shri Jaspal Singh, IAO/AO and Shri Ramesh Kumar, Sr. Asstt. The audit was conducted during 10 working days between 10/05/2023 to 23/05/2023

AIMS AND OBJECTIVES

The division comprised of 05 Nos. sub-division and undertakes operation and maintenance works of electrical and mechanical services, air conditioning works, fire-fighting, D.G. Sets, Boilers and UPS system, Lifts and allied works of LN Hospital, MAIDS, GBP Hospital, GNEC, MAMC, Dr. NC Joshi Hospital, STC, AAG Hospital, A&UT College, Police Mortuary, Subzi Mandi & 34 Nos D.G.D.

H.O.D /H.O.O./ D.D.O's / Accountant/Cashier

The following officers have served as HOD/ HOO / DDO / Cashier during **2019-23**.

1. List of HOD/HOO

S.No.	Name	From	To
1.	Er. Mahavir Pandit	04.02.2019	18.06.2021
2.	Er. Ankit Uniyal	18.06.2021	till date

2. List of DDO

S.No.	Name	From	To
1.	Er. Mahavir Pandit	04.02.2019	18.06.2021
2.	Er. Ankit Uniyal	18.06.2021	till date

3. List of Accountant:-

S.No.	Name	From	To
1.	Sh. Rajeev Jain	01.04.2019	12.07.2022
2.	Sh. J.P. Sharma	12.07.2022	30.09.2022
3.	Sh. Deepak Ahuja	30.09.2022	till date

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4. List of Cashier

S.No.	Name	From	To
1.	Sh. Kishan Lal	10.11.2015	30.06.2021
2.	Sh. Hari Om Sharma	01.07.2021	01.03.2023
3.	Sh. Dinesh Kumar Gupta	02.03.2023	till date

Expenditure of the Department for the period
2019-20 to 2022-23

(Amount in Lacs.)

Period	Budget Allotted	Expenditure
2019-20	9716	8978
2020-21	14334	13456
2021-22	12197	10521
2022-23	15891	15478

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Vacancy Statement of regular staff as on 31.03.2023 :**5. Vacancy Statement:-**

Group (A, B, C)	Sanctioned Post	Filled Post	Vacant Post
A	1	1	0
B	19	14	5
C	7	5	2
Total	27	20	7

Statutory Audit:

The Statutory audit of the Office of Executive Engineer, PWD HMED (Central) B-244, L.N.J.P. Hospital Complex, Delhi has been conducted upto 31.03.2021 by AG (Audit) Delhi.

Maintenance of Records:

The maintenance of record of the Office of Executive Engineer, PWD HMED (Central) B-244, L.N.J.P. Hospital Complex, Delhi for the period 2019-2023 was found satisfactory subject to the observations made in the Current Audit Report.

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PART - I

OLD AUDIT REPORT

S.No.	Period	Details of outstanding Paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
1.	2008-10	07	01 (1 Partly)	1(B),	07
2.	2010-17	05	01,01(Partly)	01(partly settled) &6	04
3	2017-19	07	03	2,6,7	04
	TOTAL	19	04+2(Partly)		15

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/ Regularized	Balance
1.	2010-17	11	21840	21840	00
2.	2010-17	01	18279	3279	15000
3	2017-19	01	59896	00	59896
Balance recovery to be made			100015	25119	74896

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Current Audit Report

During the course of current audit, 15 observation Memos were issued to the Office of Executive Engineer, PWD HMED (Central) B-244, L.N.J.P. Hospital Complex, Delhi for the period 2019-20 to 2022-23. . Audit Memos have been converted into 12 Audit Paras and 03 TANs.

Details of Current Recovery:

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
1	01	720	00	720	Para -03
2	06	112320	00	112320	Para-01.
3	09	7968	00	7968	Para-02
	Total	121008	00	121008	

Internal audit report has been prepared on the basis of information furnished and made available by the Office of Executive Engineer, PWD HMED (Central) B-244, L.N.J.P. Hospital Complex, Delhi for the period 2019-20 to 2022-23. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.


(JASPAL SINGH)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XI

PART-II

OLD - CURRENT REPORT(2008-2010)

Para No. 01

Ref Memo No. 15 dt. 08-12-2010

Sub: Performance/Output of the unit

(A) As per provision contained in CPWD Manual 2010 clause 24.1.2 deviation from the agreed quantity of work should be avoided. Clause 24.2 further prescribes that no extra/substituted items should be executed without the approval of the Competent Authority. The above restrictions are imposed to avoid any undue benefit to the contractor from the Govt. account as well as to ensure economy, efficiency and effectiveness in PWD projects.

Scrutiny of agreement record of Sub-Division 1512 & 1514 revealed that the department has awarded work to the contractor on below the estimated cost but the actual payment made on completion of work with escalations due to deviation and extra items upto 85% in expenditure as per details given below :-

Sub Division-IV

Agreement No.	Tendered Cost (₹)	Estimated Cost (₹)	Final payment to contractor(₹)	% of escalation
13/2008-09	88188	98944	156489	77%
34/2008-09	59868	86091	106600	78%
42/2008-09	72641	91985	120213	65%
47/2008-09	97500	93915	161816	66%
74/2008-09	51750	86805	93358	80%

Sub Division-1512

Agreement No.	Tendered Cost (₹)	Estimated Cost (₹)	Final payment to contractor(₹)	% of escalation
58	54984	97960	101091	83%
56	54962	99220	101192	84%

This reflects that the cost of works visualized while preparing the preliminary estimates are without assessing the exact requirement of the client department which needs elucidation to audit.

(B) As per CPWD Manual Section 29.1 "At the time of issuing NIT for a particular work the Engineer in Charge should specify the time allowed for completion of the work consistent with the magnitude and urgency of the work and the time allowed for carrying out the work as entered in the contract shall be strictly observed by the Contractor."

On Scrutiny of list of agreement and Agreement files for the audit period i.e. 2008-2010 revealed the following facts :-

Year	No. of Agreement made	No. of works incomplete & percentage	No. of works completed after stipulated date of completion & percentage
2008-09	211	44 21%	101 48%
2009-10	144	80 56%	33 23%

69% & 79% works during 2008-09 & 2009-10 respectively were either incomplete or completed after stipulated date of completion which reflects that the essence of contract i.e. timely completion of work, was not observed by the contractor.

As per CPWD Manual Section 29.1.1 The tender accepting authority shall review the progress of the work each month with all the concerned disciplines including contractor. And as per Clause 2 of Agreement no compensation was levied on the contractor for delay by the deptt.

Para No.-02

Ref. Memo No. 11 dt. 07-12-2010 & 04 dt. 01-12-2010

Sub : Wasteful expenditure on advertisement amounting to Rs107794/-

Scrutiny of Agreement Register and record of advertisement for the period 2009-10 revealed that the following agreements were cancelled at the initial stage due to various reasons :-

Agreement No.	Name of Work	Reasons for cancellation	Expenditure incurred on Advertisement
64EE(E)/PWD-EMD-M-151/09-10	Providing EI & Fans	Site not available	26935/-
47/EE(E)/PWD-EMD-M-151/09-10	Renovation of P.G. Lab at 2 nd Floor convert to Two Labs to P.G. Lab at MAIDS	Site not available	26958/-
189/EE(E)/PWD-EMD-M-151/09-10	Renovation of CSSD Store	Site not available	26958/-

133/EE(E)/PWD-EMD-M-151/09-10	Providing EI & Fans, Power Point	Not required by Client department	26943/-
		TOTAL	107794/-

As per Clause 4.2.1. of the CPWD Works Manual 2010 "On receipt of the administrative approval and expenditure sanction, and confirmation about the availability of site, the concerned authority shall decide on the packages for the purpose of accord of technical sanction." The agreement cancelled on the basis of non availability of site shows the improper planning of the department which has resulted in wasteful expenditure amounting to Rs. 107794/- on advertisement of these work.

These works are associated with essential services provided to public ,hence, any further action taken to carry out these work may be informed to audit.

Para No.-03 ✓

Ref. Memo No. 03 dt. 1-12-2010

Sub: Delay in completion of work

Name of Work : RMO FF Pump Set Wet riser, sprinkler system at GB Pant Hospital (SH: Repairing & Replacement of defective equipment in the wet riser system)

Agreement No. 194/EEG/PWDEMD M-151/2008-09

Name of Contractor : M/s Shaka Electrical (I)

Tendered Amount : 58304/- (68.08% below the estimated cost)

Stipulated date of start & completion : 09-03-09 & 08-04-09

Current status : Not Completed

- 1 The work was awarded to the contractor M/s Shaka Electrical (I) vide letter dated 28-01-2009 with the note that time allowed for carrying out the work is one month.
- 2 The department has accepted the performance guarantee amounting to Rs. 3500/- in the form of FDR submitted by the contractor vide letter dt. 09-03-09 with the request for taking possession of site and starting of work .
- 3 The department has issued a notice to the contractor vide letter No. 295 dt. 25-05-09 to show cause within 10 days to clarify his position regarding non completion of work otherwise action under sub clause 3(a) and/or 3(b) will be taken against him.

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Based on foregoing facts :-

- 1 Action taken by the department under clause 3(a) & 3(b) against notice dt.25-05-09 may be intimated to audit.
- 2 The Agreement was not found signed by the Executive Engineer and the Contractor. In case of any conditions/clauses not fulfilled by the contractor who will be responsible for any legal complications.
- 3 After a lapse of one year and eight month from the stipulated date of completion the work is still incomplete and no further planning for execution of work is available in file as the work "Repairing and Replacement of defective equipment in the wet riser system" appears to be urgent in nature.

Para No. 84

Ref. Memo No. 05 dt, 02-12-2010

Sub: Unrealistic estimate prepared by department

Name of Work : RMO Air Conditioning Equipment in OPD, Female Ortho X Ray, Gynae & Maternity Admn. Block, Main OT, New Casualty at LN Hospital SH: Operation and Maintenance of AC Plant

Agreement No. 180/EE(E)/PWDEMD M-151/2008-09

Name of Contractor : M/s. Quick Cool & Ref. Co.
Estimated cost : Rs. 826812/-
Tendered Amount : Rs. 2700/- (99.67% below)
Stipulated date of start & completion : 25-02-09 & 24-08-10 (18 months)
Current status : Not Completed

1. The work was awarded at 99.67% to L-1 M/s Quick Cool & Ref. Co. below the estimated cost whereas rates were quoted by L2 - Arora Electrical Works Rs. 7307800/-, L3 - Arotech System Pvt. Ltd. Rs. 774000/- & L4 - S.K. Engineer Rs. 10,08,000/-, justification of acceptance of tender may be elucidated to audit.
2. Basis of preparation of unrealistic estimates on such a higher side by the department may be clarified to audit.
3. Reasons for accepting services of the contractor after stipulated date of completion i.e. 24-08-2010 may be elucidated to audit as it is not clear from the record that the work has been completed.

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Para No. 05

Ref. Memo No. 10 dt. 06-12-2010

Subject: No prior approval for extension of period of Agreements provided for services.

- 1 Work Name : RMO Lift at GB Pant Hospital (SH: Comprehensive maintenance goods lift in main Building)
Agreement No. : 19/AE(E)/M-1513/EMD-151/08-09
Name of Contractor : M/s Hi Tech Elevators PVT Ltd.
The work was awarded to contractor as 1 job for 12 month @ Rs. 3700/- per job per month for Rs. 44,400/- But as per voucher No. 324 dt. 27-10-2009 payment has been made for actual work done as 1 job for 15 months at same rate for Rs. 55,500/- (Extra payment of Rs. 11100/-)
- 2 Work Name : MOEI & Fans N M Block at L N Hospital (SH : Providing services of Khallasi for Asstt. And woreman and cleaning of EI & Fans panel etc.).
Agreement No. : 43/AE(E)/M-1511/EMD-151/08-09
Name of Contractor : M/s S. Bala Enterprises
The work was awarded to contractor as 1 job for 9 months @ Rs. 11050/- per month for Rs. 99450/-. But as per voucher no. 18 dt. 7-10-09 payment has been made for 11 months at the same rate for Rs. 121550/-. (Extra payment of Rs. 22100/-)
- 3 Work Name : RMO Hydraulic Lift at 160 Bedded ward block at L N Hospital, New Delhi(Running and Maintenance of Hydraulic Lift)
Agreement No.: 105/EE(E)/PWD EMD_151/08-09
Name of Contractor : M/s Hi Tech Elevator Pvt. Ltd.
The work was awarded to contractor as 1 job for 12 months in respect of item no. 1 & 2 @ Rs. 4100/- per job per month & 16000/- per job per month respectively . The total amount comes out to Rs. 241200/-. But the actual payment has been made to contractor for 1 job for 16 months 10 days for both the items at the same rate for Rs. 66923/- and 261161/- respectively (total amount is 328084/- and extra payment of Rs. 86884/-)
- 4 Work Name : RMO AC Plants & PTAC Plants at MAMC New Delhi (SH : Operation of maintenance of 2x60 TR capacity AC plants at Animal House)
Agreement No. : 60/EE(E)/PWD EMD_151/08-09
Name of Contractor : M/s Quick Cool Refrigeration
The work was awarded to contractor, as 1 job for 12 month @ Rs. 28500/- per job per month for Rs. 342000/- But as per voucher No. 58 dt. 05-03-2009 payment has been made for actual work done as 1 job for 15.774 months at same rate for Rs. 449559/- (Extra payment of Rs. 107559/-)

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Scrutiny of above mentioned work revealed that they are of the nature of maintenance and service provider. The payment has been made to the contractor for the job done on monthly basis. The actual work done has been completed after a delay of 02 to 05 month which has resulted in payment for extra months taken for execution of work.

Further, as per CPWD Manual Section 28.1, at the time of issuing NIT for a particular work, the Engineer-in-Charge should specify the time allowed for the completion of work and it should be strictly observed by the contractor. The administrative approval of the competent authority for extension of extra period was not available on record. 90% cases for providing services and maintenance were completed after stipulated date of completion.

Reasons for extra work done by the contractor and payment made to contractor after stipulated date of completion may be elucidated to audit. The prior approval for extension of agreement, if obtained, by the competent authority may be shown to audit.

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Para No. ⁰⁵~~06~~
Ref. Memo No. 06 dt. 06-12-2010

Subject: Non-deduction of TDS amounting to Rs. 46623/- from advertisement bills for the year 2008 to 2010.

During the scrutiny of advertisement bills for the audit period 2008-2010, it has been noticed that the division has made full payment of advertisement bills without deducting TDS. It is mandatory to deduct TDS @ 1.15% from the bills at the time of making payment to the agencies.

Details of payment made to the contractor are given in the 'Annexure-I & II'. Accordingly an amount of Rs. 46623/- was to be deducted as TDS from different agencies from the total amount paid as per details given below:

S.No.	Period	Total Payment made on advertisement bills	TDS to be deducted @ 1.15%
1.	2008-09	2248361/-	25856/-
2.	2009-10	1805792/-	20767/-
		Grand Total	46623/-

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Recovery on account of TDS amounting to Rs.46623/- may be made and compliance may be shown to next audit.

Para No. 87

Ref. Memo No. 09 dt. 06-12-2010

Subject: Excess/Saving in Budget during the year 2008-09 & 2009-10

As per section 51.1 of CPWD Manual 2007 excess of expenditure over the allotted budget should be avoided and as per section 51.2 if the expenditure has been exceeded over the budget sanction should be obtained to regularize the expenditure from the competent authority and saving should be avoided.

During the scrutiny of budget & expenditure for the year 2008-09 & 2009-10, it has been noticed the excess/saving of funds has been made under various head of accounts as per details given below :-

(In lacs)

Year 2008-2009				
S.No	Head of Account	Budget Allocation	Expenditure	Excess (+) Saving (-)
1.	2059- Maintenance & Repair NON-PLAN	1215.00	1368.00	(+)153.00
2	4210-Medical PLAN	1077.00	995.00	(-)82.00

Year 2009-2010				
S.No	Head of Account	Budget Allocation	Expenditure	Excess (+)
1.	2059- Maintenance & Repair NON-PLAN	1610	1670	(+)60
2.	4210- Medical PLAN	1149	1159	(+)10

Excess of expenditure over the allotted budget may be got regularized from Competent Authority under intimation to audit.

Para No. 08
Ref. Memo No. 08 dt. 06-12-2010

Subject: Undue accumulation of Unclaimed Deposits

As per provisions under Rule 189 of Receipt & Payment Rules, at the close of March each year all deposits or balance unclaimed for more than 3 completed account year shall be credited to the Govt. under the consolidated fund. Para 21.6 of CPWD Works Manual 2007 further prescribes that in order to avoid delay in refund of Security deposit to the contractor, a list of all cases where security deposits becomes due for refund should be put up to the Divisional Officer every month without waiting for application from the contractors.

As per outstanding balance of Deposits, provided by the department, huge amount is outstanding as per details given below :-

S.No.	Particulars	Amount Outstanding as on 31.03.2009	Amount Outstanding as on 31.03.2010
1.	Earnest Money / Deposit P-II	14448902/-	15493663/-
2.	Part-III	1347517/-	1219421/-
3.	Other deposits P-V	5492453/-	3517564/-
	Total	19288872/-	26230648/-

The figure may be verified and deposits outstanding for more than the period prescribed above may be identified for crediting of the same to the Govt as registers of Deposits(EMD/Security Deposit) were not provided to audit. The detail of all such deposits credited along with copy of challan may be forwarded to the audit for verifying the compliance.

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Para No. ~~09~~

Ref. Memo No. 12 dt. 07-12-2010

Sub: Outstanding to the tune of Rs. 97.65 lakhs under "Misc. Purchase Settlement Suspense Account"

Scrutiny of the details of outstanding balance of MPSSA for the month March, 2010 revealed that there was Rs. 97.65 lakhs outstanding under "Misc. Purchase Settlement Suspense Account". The division is purchasing the electrical material from the manufacturers/suppliers on DGS&D rate contract on credit basis and this amount is payable either to DGS&D or manufacturers/suppliers. The yearwise details of the amount is as under :-

S.No	Year	Amount (in Rs.)
1	2006-07	4170496
2	2008-09	747986
3	2009-10	4846910
	TOTAL	9765392

Immediate steps should be taken to clear the amount lying under MPSSA under intimation to audit.

Para No. ~~10~~

Ref. Memo No. 13 dt. 07-12-2010

Sub : Condemnation of Jeep No. DL-2CB3352

The division has a jeep Mahindra & Mahindra No. DL-2CB 3352 which is standing in the open reducing its value day by day causing loss of Govt. revenue. No step has been taken to declare the vehicle condemn from the State Transport Authority who is authorized to condemn vehicle. History sheet and Log book of the vehicle prior to April, 08 was also not available with the division.

Steps may be taken for early disposing off the vehicle after declaring condemn from the State Transport Authority under intimation of audit.

PART- II

CURRENT AUDIT REPORT
(2010-2011 to 2016-2017)

PARA NO. 1: Over payment of pay & allowances/ personal claims amounting to Rs.25479/-

(a) Overpayment of Transport allowance during leave period amounting to Rs. 7200/-

(Ref. Audit Memo No.9, Dt.6/5/17)

As per rules for grant of Transport Allowance, if an employee remains absent from duty for full calendar month due to leave, he/she is not entitled for Transport Allowance for that calendar month.

On test check of Service Book & Leave record alongwith PBRs, it has been observed that Transport Allowance was paid to the following official who was absent from duty for full calendar month as per details given below:-

S. No.	Name & Designation	Period of leave	TA paid for the month	TA paid (Rs)
1.	Sh. Randhir Singh, Mechanic	14/01/16 to 24/04/16 (Commutated Leave)	02/16 & 3/16	2 X 3600 = 7200

The amount may be recovered from the employee concerned and deposited into appropriate govt. account after due verification of facts and figures, under intimation to audit. The leave record needs to be recast making necessary rectifications. Other similar case may also be reviewed by HOO.

(b) LTC Reimbursement to 3rd child born after 20/10/1998: Overpayment amounting to Rs.3279/-

(Ref. Audit Memo No.1, Dt.4/5/17)

As per rule 4 of CCS (LTC) Rules 1988, family includes only two surviving unmarried children wholly depended on the Government servant. The restriction of the concession to only two surviving children shall not applicable in respect of those employees who already have more than two children prior to 20/10/1998 or where the number of children exceeds two as a result of second child birth resulting in multiple births.

Handwritten signature and stamp: "Jyoti Singh" and "13/05/17"

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However, on test check of LTC Register, Service book, and other related records maintained by the office for the audit period it was observed that **Sh. Sher Singh, Sr. Pump Operator** was granted reimbursement of LTC in respect of three children, the third child born on 01.01.2001 as detailed under:

CV No. Date	Block year	Total Amount reimbursed (Rs.)	Amount as per audit (Rs.)	Excess amount (Rs.)
178/ 18.03.14	2010-13	16394	13115	3279

Recovery of above amount may be made from the employee concerned and deposited into appropriate govt. account after due verification of facts and figures, under intimation to audit

(C) Non adjustment of LTC advance/ Non-recovery of penal interest
(Ref. Audit Memo No.1, Dt.4/5/17)

As per CCS (LTC) Rules 1988, if the employee has taken LTC advance but has not submitted his claim within one month from the date of return journey, the outstanding advance will be recovered in one lump-sum and the claim will be treated as one where no advance is sanctioned. Further, penal interest at the rate of 2% over GPF interest on the advance from the date of drawl to the date of recovery will be charged.

On scrutiny of LTC register for the audit period, it was observed that some advances are outstanding till date. In some cases recovery has been shown but penal interest was not shown recovered. The details are as under:

Sl. No.	Date	Sub-Divn No.	Name of Employee	Amount of Advance (Rs.)	Remarks in the LTC Register
1	9/05/13	B-2441	Sh. Sher Singh, W/M	49500	--
2	21/10/13	B-2441	Sh. Shiv Raj, W/M	49620	--
3	7/11/13	B-2442	Sh. Sant Ram, Khallasi	82701	--
4	18/11/14	B-2442	Sh. Kamal Dev, Khallasi	2422	Recovered from salary 3/15
5	16/07/15	B-2441	Sh. Jagbir Singh, W/M	58000	Transferred on 17/07/15
6	17/07/15	--	Sh. Rajender Singh, LO	29000	Refund by worker to deptt
7	29/12/16	HC-3	Sh. R. Swaminathan LO	7500	--

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The status of the above advances were sought vide audit memo No.1 dated 4/5/17 but the same was not produced during the time of audit.

Necessary action may be taken by the Division to recover the above advances alongwith penal interest after due verification of facts and figures. If any of the above employees is granted Leave Encashment alongwith the LTC advance, the same may also recovered under intimation to audit.

(D) Irregular payment of Children Education Allowance amounting to Rs.15000/-

(Ref. Audit Memo No.5, Dt.5/5/17)

As per orders regarding Children Education Allowance Scheme vide DOPT O.M. No.12011/03/2008-Estr.(Allowance) dt. 2/9/08, the reimbursement can be availed by the govt. servants *upto a maximum of 2 children* for the items mentioned therein. Further it was clarified vide O.M. No.12011/16/2009-Estr.(Allowance) dt.13/11/09 that *CEA is admissible for the two eldest surviving children only, except when the number of children exceeds two due to second child birth resulting in multiple births.*

However, on test check of Service book and cash vouchers, it has been found that the following official has been paid for his 3rd child as detailed below:

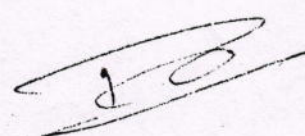
Sl. No	Name and designation	A. Year	CV No. & date	Amount (Rs.)	Name of child
1.	Sh. Ranbir Singh, Mech.	12-13	48/ 8.4.13	15000	Pooja

Recovery of above amount may be made from the employee concerned and deposited into appropriate govt. account under intimation to audit.

PARA No. 2: Non-levy of compensation for liquidated damage despite delay in completion of various works

(Ref. Audit Memo No.3 dt.4/5/17 & No.12, 13 Dt. 9/05/17)

As per clause 2 of General Condition of Contract, if the contractor fails to maintain the required progress in terms of clause 5 or to complete the work and clear the site on or before the contract or extended date of completion, he shall, without prejudice to any other right or remedy available under the law to the Government on account of such breach, pay as agreed compensation the amount calculated at the rates stipulated below as the authority specified in



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schedule "F" (whose decision in writing shall be final and binding) may decide on the amount of tendered value of the work for every completed day/month (as applicable that the progress remains below that specified in clause 5 or that the work remain incomplete. This will also apply to items or group of items for which a separate period of completion has been specified.

- (i) Compensation for delay of work @1.5% per month delay to be computed on per day basis

Provided always that the total amount of compensation for delay to be paid under this condition shall not exceed 10% of the Tendered Value of work or of the Tendered Value of the item or group of items of work for which a separate period of completion is originally given.

(A) Work Completed

On test check of records related to work it was observed that some works were delayed but no penalty was levied as per final bills, detailed as under:

Sl. No.	Agmt No.	Tendered amount (Rs.)	Upto date payment (Rs.)	Date of Start	Stipulated date of completion	Actual date of completion	Delay in completion
M-151							
1	110/10-11	1040000	2533355	09/04/11	08/04/12	1/04/13	11m 23 d
2	112/10-11	1117320	1271733	2/04/11	01/10/12	28/02/13	5m
3	8/11-12	2386000	3458810	6/05/11	5/05/12	4/07/12	2m
4	14/11-12	1104000	1818812	11/05/11	10/5/12	2/08/12	2m 22d
5	26/11-12	3033000	5116430	15/06/11	14/12/12	25/01/13	1m 12d
6	86/11-12	1466000	2291731	15/1/12	14/1/13	15/10/13	9m 2d
7	01/12-13	3100680	4914178	22/4/12	21/10/13	10/1/14	2m 20d
B-244							
8	175/14-15	2220672	2775840	5/01/15	4/01/16	4/4/16	3m
9	114/15-16	2677260	3316001	12/11/15	11/11/16	24/12/16	1m 13d

[Signature]

(B) **Work not yet completed**

On test check of monthly progress report for the month of March 2017 it has been observed that some works are still not completed even after the stipulated date of completion has expired. Some instance are as under:

Sl. NO	Agmt. NO.	Classification	Tendered amount (Rs.)	Updated payment	Stipulated date of completion	Actual date of completion	Delay in completion as on 31/03/17
1	27/15-16 B-244)	Upgradation	870100	821651	24/07/16	Not yet completed	1y 2m
2	119/15-16-HMED (C)	Renovation	1444440	1036960	18/02/16		1y 1m
3	73/16-17	Upgradation	7073100	7361600	17/10/16		5m 14d
4	121/16-17	Renovation	1516550	1047612	18/12/16		3m 13d
5	133/16-17	Upgradation	1888678	838628	01/01/16		1y 3m

Reason for delay /sanction of competent authority regarding EOT has not been shown to audit. The HOO may take necessary action to verify the facts and figures and impose penalty as per rules, under intimation to audit.

PARA No. 3.

Inadmissible payment in violation of conditions of the contract

(Ref. Audit Memo No.2 dt.4/5/17 & 14 Dt. 9/05/17)

As per office memorandum No. DG/MAN/254 dated 07/12/12, the completion cost of any agreement should not exceed 1.25 times of tendered amount for works of upgradation, aesthetic, special repair, addition/ alteration works and maintenance works. Further in the clause 12 of Schedule F the type of work to be filled by NIT approving authority either Project and original work of maintenance works (Copy enclosed)

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Test check of the records for the audit period, it was revealed that the above provision was not followed and contractor was paid over and above the 1.25 time of the tendered amount as indicate below:

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(Amt. in Rs.)						
Sl. N O.	Agmt. No	Classificati on	Tendered Amount	1.25 times of Tendered Amount	Actual payment made	Excess payment
	M-151					
1	74/10-11	Maintenance	2174600	2718250	2982491	264241
2	110/ 10-11	Maintenance	1040000	1300000	2533355	1233355
3	14/11-12	Maintenance	1104000	1380000	1818812	438812
4	26/11-12	Maintenance	3033000	3791250	5116430	1325180
5	35/11-12	Maintenance	3040020	3800025	4369728	569703
6	55/11-12	Maintenance	2325000	2906250	3978418	1072168
7	62/11-12	Maintenance	1844806	2306008	2891347	585339
8	1/12-13	Maintenance	3100680	3875850	4914178	1038328
9	5/12-13	Repair	3639760	4549700	5107358	557658
10	11/12-13	Repair	1763930	2204913	2746674	541761
11	32/12-13	Comprehensive Maintenance	399840	499800	658391	158591
12	41/ 10-11	-do-	684400	855500	1278708	423208
13	55/ 11-12	-do-	2325000	2906250	3978418	1072168
	B-244					
14	1/12-13	Renovation	1848485	2310606	4122674	1812068
15	8/12-13	Renovation	858000	1072500	1514050	441550
16	32/12-13	Renovation	551090	688863	1424225	735362
17	90/13-14	Maintenance	4494550	5618188	8671707	3053519
18	108/13-14	Addition/alterat ion	962520	1203150	1801303	598153
19	143/13-14	Main work	3706350	4632938	6228971	1596033
20	16/14-15	Upgradation	1700480	2125600	3395788	1270188
21	56/15-16	Renovation	1895400	2369250	3122082	752832
22	32/ 12-13	Renovation	551090	688863	1424225	735362
23	108/13-14	Upgradation	962520	1203150	1801303	598153
24	16/ 14-15	Renovation	1700480	2125600	3395788	1270188
25	56/ 15-16	Renovation	1895400	2369250	3122082	752832

The payment of above mentioned works may be regularized by competent authority as per powers delegated in CPWD Works Manual under intimation to audit.



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PARA No. 4. Discrepancy in Diesel Register amounting to Rs.21840/-
(Ref. Audit Memo No.16 Dt. 11/05/17)

On test check of Diesel register of Division HC-II it has been observed that excess payment has been made to diesel provider as detailed under:

Sl. No	Date	Name of firm	Bill No. dt. Amount	Actual amount to be paid (Rs.)	CV No. dt.	Amount paid (Rs.)	Excess paid (Rs.)
1	2, 02/05/16	M/s Krishna Filling station	23741, 29/4/16 24096, 1/5/16 24197, 2/5/16	Rs.192240 Rs.204000 Rs.204000 ----- 600240	22, 5/05/16	612000	11760
2	4, 17/05/16	M/s Krishna Filling station	24756, 12/5/16 24768, 13/5/16 24888, 17/5/16	Rs.201840 Rs.201840 Rs.206880 ----- 610560	129, 25/05/16	620640	10080
							21840

The amount may be recovered and deposited to appropriate Govt. Account after Due verification of the records.

PARA No. 5. Outstanding balance under Material Purchase Settlement Suspense Account (MPSSA)

(Ref. Audit Memo No.8 Dt. 5/05/17)

As per Para 13.2.1. of CPWD Code, the material received from supplier or from another division or department, their value should be credited to MPSSA.

During the test check of the monthly accounts and related documents it was observed that an amount of Rs.60,53,382/- was lying unadjusted under the Head Material Purchase Settlement suspense Account.

Year	Amount (Rs.)
2010-11	5520856
2011-12	532526
2012-13 to 2016-17	Nil
Total	6053382

HOO may verify the records and take necessary initiatives to nullify the outstanding balance.

PARA No. 6:

Non production/Non - maintenance of Records

Ref. Audit Memo No.1(A-F)

The following records are either not maintained in the office/not produced to the audit.:

2008-2010

1. Records for the period 01.04.2008 to 17.07.2009 seized by Anti Corruption Department as informed vide letter No.587 dt.29.11.2010 and 216 dt. 30.11.2010
2. TR-5 Stock Register

2010-17

1. Children Education Allowance Register(2010-2016)
2. TR-5 Register/Challans
3. Cheque Registers
4. Property register
5. Dead Stock Register
6. Records regarding services outsourced
7. GPF Ledger, Broad Sheet and Index Register of Class -IV employees
8. Details of Court Cases
9. Fidelity and Surety bond of Cashier/Store Keeper
10. Details of Employees allotted Govt. Accommodation with proper address
11. Quality Control File
12. MPWA Register
13. Schedule of Rates
14. Reports of quality control
15. Register of Fix Charges
16. Details of vehicles maintained
17. Details of vehicle hired /purchase
18. POL A/c and other records
19. List of pending arbitration case upto 31 March 17
20. List of Arbitration cases settled
21. Undisbursed pay & allowance register

22. Reply of addl. memo in respect of Contingency provisions & its Usage
The same may be and shown to next audit.

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Audit Party No. XXXVI

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PART III

**TEST AUDIT NOTES
(2010-11 to 2016-17)**

TAN No. 1: Improper assessment of time period for work.
(Ref. Audit Memo No.4 dated 5/5/17)

During random check of Agreement Register of 2013-14, it was observed that the tender in r/of Agreement No.65 for work MOEI fans and RMO lift in casualty block at LN Hospital (SH. PF SS sheet Architrave lift at casualty block at L.N. Hospital) was awarded to M/S Akash Enterprises. Duration of completion of work was marked in NIT & Tender Notice as 18 months. Date of start of work & stipulated date of completion of work was recorded 27.09.13 and 26.03.15 respectively whereas the work was completed actually on 20.11.13 i.e. within a short span of time of only 55 days which indicates that the NIT of above work was prepared and the tender was awarded without proper planning and ascertaining exact period of time.

HOO may take necessary cautions to prevent such improper assessment of works.

TAN No. 2: Public Works Suspense Deposit
(Ref. Audit Memo No.7 dated 5/5/17)

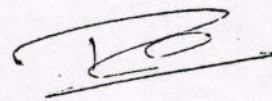
During the test check of monthly accounts for the audit period, it has been observed that a huge amount of unadjusted balance is still lying under 8443 Part-II to V, detailed as under:

Particulars	Opening Balance 16-17 (Rs.)	Closing Balance 16-17 (Rs.)
Part-II Security Deposit	20610943	26675768
Part-III Public Works Deposit	700000	700000
Part-V Misc. Works	50770849	37804220

As per the provisions of Para 22.6 of CPWD works manual, the divisional accountant should review monthly all deposits under Part-II and refund the security deposits, where due without waiting for any application from the contractor. Heavy accumulation of Rs.26675768/- under deposit part II indicated that the deposit register was not reviewed at divisional level from time to time.

Accumulation of Rs.7,00,000/- under part III was due to non execution of works against deposits, If these works are not to be executed, the deposit should be immediately be refunded to the depositor agency to avoid the blockage of funds so that the same can be utilized elsewhere.

Deposit under part-V amounting to Rs.37804220/- has accumulated due to withheld amount from contractors bills on account of court case, testing defects, EOT, QC etc. Accumulation of balance under part V indicates that the works from which these amounts were withheld have not been completed satisfactorily.



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Steps may be taken to deposit the unclaimed balances lying with the department for more than three years to Govt. account .

TAN No. 3: Shortcoming in agreement file

(Ref. Audit Memo No.11 dated 8/5/17)

On test check of Register of Agreements and agreement files, it was observed that vide agreement No.21/2016-17 the work " Renovation of ward No.19 & extended area of GB Pant Hospital, New Delhi SH-providing EI/ AC , Fire Alarm & PA System) " was awarded to M/s Deesan Systems as detailed under:

Estimated cost: Rs.6812329/-
Tendered amount: Rs.3679408/-
Date of Start: 14/05/2016
Date of completion: 13/07/2016

As per Register of Agreements a 1st & Final payment Rs. 2101027/- was paid to the firm ,(ADC 30/09/16). However, no details are available in the agreement file.

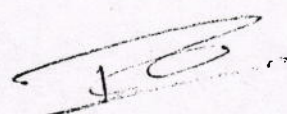
Status of the work sought from the unit was not provided to the audit. HOO may check the progress of the work and payments made so far and intimate the audit accordingly.

TAN No. 4: Non renewal of FDR/Bank Guarantee

(Ref. Audit Memo No.16 dated 11/5/17)

During the test check of records for the audit period, it was observed that some FDRs/BGs are lying beyond the maturity period. Some examples are as under:

S. No.	Agency (M/s.)	FDR/BG No.	Dt. of maturity
1	Manish elect. & electronic	059792 dated 01.11.2010	01.11.2011
2	Shraddha Electricals	0347841dated 02.11.2010	02.11.2011
3	Kone Elevator India Pvt Ltd.	171020291875 dated 08.11.2010 Rs. 10453/-	31.01.2012
4	Shraddha Electricals	559385 dated 12.02.2010 Rs. 1400/-	06.12.2011
5	OTIS Elevator Co. (I) Ltd.	BG 552033753604 31.12.2010 Rs. 24594/-	30.08.2012
6	OTIS Elevator Co. (I) Ltd.	BG 5521048535 dated 17.02.2011 Rs.811100/-	31.01.2012
7	Deesan system	FDR 886334 dated 30.01.2011 Rs.	30.03.2013



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		13000/-	
8	OTIS Elevator Co. (I) Ltd.	BG 5523600009 dated 11.05.2011 Rs. 59500/-	31.01.2012
9	Klison electronic	732649 dated 05.10.2011 Rs. 30150	04.10.2012
10	OTIS Elevator Co. (I) Ltd.	BG 5529600898 dated 01.12.2011	30.08.2012
11	Parasar Electricals & Refrigeration	FDR 3645 dated 05.01.2012 Rs. 6500	05.01.2013
12	Johnson Lifts Pvt. Ltd	BG 848111 dated 05.11.2012 Rs. 39084/-	30.04.2014
13	Electric India Control Device	042302 dated 15.01.2013 Rs. 14000/-	15.01.2014
14	S.Rose Enterprises	759957 dated 22.03.2013 Rs. 15000/-	22.03.2014
15	HST enterprises	154202 dated 06.04.2013 Rs. 26925/-	06.10.2014
16	Vivek associates	3347759 dated 20.04.2013 Rs. 8910	20.04.2014
17	Unique Electricals	374543 dated 24.09.2013 Rs. 8200/-	24.09.2014
18	Johnson Lifts Pvt. Ltd	BG 549113 dated 30.11.2013 Rs. 42704/-	31.08.2015
19	A.K. machinery Tools	715980 dated 21.01.2014 Rs 2011000/-	21.01.2015
20	Shraddha Electricals	894872 dated 05.08.2014 syndicate bank	05.02.2015
21	S.K engineer	3536836 dated 06.12.2014 Rs. 10770/-	06.03.2016
22	Tracom enterprises	154929 dated 02.11.2015 Rs. 37500/-	02.01.2016
23	Smart elect. Co	171000/-dated 23.05.2017 Rs. 59860/-	23.11.2015
24	G.D. Enterprises	86540 dated 17.06.2016 Rs 23000/-	07.12.2016

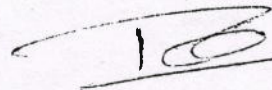
Necessary action may be initiated for renewal of the FDRs/BGs under intimation to audit.

TAN No. 5: Shortcomings in Pay Bill Registers

(Ref. Audit Memo No.6 dated 5/5/17)

During test-check of PBRs for the period 2010-2017 following irregularities were noticed:

1. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not found filled completely in any of the PBRs. Apart from the name and GPF/PRAN No., the other details like Pay-band, Grade-Pay, Govt. accommodation details, DOB, DOJ, DOS, etc. were not recorded in the PBRs, which is incorrect.
2. **Balance of advances not brought-forwarded** – Balance of advances such as festival advance, GPF advance etc was not shown brought-



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- forwarded to the current year with its number of instalments in any case.
3. **The Page counting certificate** has not been recorded on the first page of any of the register.
 4. **Past information not recorded** – Past information from the LPCs of the employees who are transferred-in to this unit were not noted in the PBR, (which are later-on required for purpose of income-tax recoveries, over-payment recoveries, etc.), which is irregular.

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

TAN No. 6: Shortcomings in Maintenance of Service Books
(Ref. Audit Memo No.10 dated 8/5/17)

During the test check of Service books maintained by the office the following irregularities have been noticed by the audit:-

1. **Photograph:** Vide GID below SR 197, A photograph of the Government servant is to be affixed on the right hand corner of the Service Book. The same was not attested in any case.
2. **Service Book to be shown to the official every year** – As per SR 202, the Service Book is required to be shown to the official every year and his signature obtained in token of his perusal.
3. **Re-attestation** – The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority. But the same was not found in any of the service books.
4. **Inclusion of Aadhar (Unique Identification) number in Service Book:** As per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015, Aadhar No. of the employees should be incorporated in the service book. The same is not done in any case.
5. **Non verification of Service from concerned PAO on completion of 18 years of service or within -5 years of retirement.** As per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier from the concerned PAO and certificate be issued in the prescribed form to the official concerned. The said certificate is not issued in any of the cases.

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



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TAN No.7: Improper maintenance of LTC Register
(Ref. Audit Memo No.1 dated 4/5/17)

LTC advances are being paid to employees of the Division but LTC advance register was not maintained properly for the period 2010-2017 as per proscribed format. In the absence of the essential records such as Block year, details of family members, date of submission of claim etc. it could not be verified whether the official has submitted his claim within the stipulated time or not, the entitlement for the employee and family members for the block year.

HOO is advised to prepare LTC register in the prescribed format, and compliance be shown to audit.



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Audit Party No. XXXVI

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PART-II
CURRENT AUDIT REPORT (2017-18 to 2018-2019)

PARA-01 Overpayment of pay & allowances on account of EOL – Recovery of Rs. 59896/-. (Audit Memo No. 06 Dated: 14.11.2019)

During the test check of Service books of office of E.E. EMD B-244, it was observed that Sh. Raje, Khallasi has availed Extra Ordinary Leave on frequent occasions. Details of EoL availed during the period of 01.04.2017 to 31.03.2019 is as detailed below:

Period of EOL (as recorded in Service Book)	No. of days (As per service book)
19.08.2017 to 28.08.2017	10 days
04.09.2017, 09.09.2017 to 26.09.2017	20 days
02, 08-09 & 16.10.2017	04 days
23.10.2017 to 01.11.2017,	10 days
13.11.2017 to 30.11.2017	18 days

Further scrutiny of salary bills & pay bill register for the period 2017-19, it has been revealed that salary for EoL period has been given by the Division whereas the official is not entitled to draw salary for the above EoL period. Hence, Division made overpayment of pay and allowance, which were required to be recovered from the official. Detail of salary paid by the Division and recovery to be made is as under:

Period of EOL	Pay & allowances paid by the Division for full month (except TA & HRA)	Pay & allowances to be paid for the month	Recovery to be made
19.08.2017 to 28.08.2017 = 10 days	28400+1420=29820	20201	9619
04.09.2017, 09.09.2017 to 26.09.2017 = 19 days	28400+1420=29820	10934	18886
02, 08-09 & 16.10.2017, 23.10.2017 to 31.10.2017 = 13 day	28400+1420=29820	17315	12505
01.11.2017, 13.11.2017 to 30.11.2017 = 19 days	28400+1420=29820	10934	18886
Total recovery to be made			59896

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It has been revealed from the service book records that Sh. Raje remained on unauthorized absent from duty w.e.f. 13.11.2017 to 22.07.2018. The Pay & allowances were not paid during 01.12.2017 to 22.07.2018. The official joined the duty on 23.07.2018 and the division started to the full salary without recovering for the EoL period.

The division is requested to settle the unauthorized absence period of the official and further recover Rs. 59896/- for the EoL period after due verification of facts & figures under intimation to Audit.

PARA-02 Unfruitful expenditure on advertisement due to cancellation of work and non-forfeiture of Performance Guarantee. (Audit Memo No. 11 Dated: 18.11.2019)

A. As per Clause 3 of the General Conditions of the Contract (GCC), the Engineer-in Charge have powers to take action in the event of delay or suspension in the execution of the aforesaid work by the contractor. As per Clause 3A of the GCC, Engineer-in-Charge of the work for and on behalf of the President of India (i) Determine the contract as aforesaid from the date of handing over to new contractor upon which determination the security deposit already recovered and Performance Guarantee stand absolutely forfeited to the Government and shall be absolutely at the disposal of Government.

The work of Renovation & Repair of Electrical work of Occupational & Environment health (IVPSS) at Ground Floor, B.L. Taneja Block, MAMC, New Delhi was awarded to M/s Chetan Enterprises (Agreement No. 66/EE(E)/PWD/HMED(C)/2018-19) at a tendered amount of Rs. 641298/- which was 40 percent below the estimated cost of the work being Rs. 1068831/-. The stipulated dates of start and completion of the work were 23.08.2018 and 22.11.2018 respectively. The work was not started and the same was cancelled by the division resulting in loss of govt. revenue incurred on advertisement.

As per above clause, a letter dated 07.09.2018 regarding forfeiture of Performance Guarantee of Rs. 32065/- was issued by the Division, however it has been revealed from the Performance Guarantee Register that the above performance Guarantee has not been forfeited even after a lapse of more than one year.

B. Further test check of work of "Providing New Fire Extinguisher in the required places at A & U Tibbia College & Hospital, Karol Bagh, New Delhi" was awarded to M/s Aas Electric Company (Agreement No. 61/EE(E)/PWD/HMED(C)/2018-19) at a tendered amount of Rs. 819811/- which was 26.17 percent below the estimated cost of the work being Rs. 1110404/-. The stipulated dates of start and completion of the work were 05.08.2018 and 04.09.2018 respectively. The work was not started by the contractor and the same was cancelled by the Division resulting in loss of govt. revenue incurred on advertisement.

As per clause 3 of the Agreement, a letter dated 20.09.2018 regarding forfeiture of Performance Guarantee of Rs. 41000/- was issued by the Division, however it has been revealed from the Performance Guarantee Register that the

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above performance Guarantee has not been forfeited even after a lapse of more than one year.

The expenditure incurred on above work becomes unfruitful. It is suggested that the NIT may be called after ensuring the conditions mentioned in section 15.1.(2) of CPWD Manual in future. Division may forfeit the above performance guarantees after due verification of facts and figures under intimation to Audit.

PARA-03 Office expenditure charged to works. (Audit Memo No. 09 Dated: 15.11.2019)

During the test check of vouchers relating to works for the audit period 2017-19, it was observed that various expenditures were debited to various works but are of the nature of office expenditure. Few of the examples of such expenditure are given below. ~~The expenditure may be got regularized from Finance Department along with the review of similar types of other cases under intimation to Audit.~~

S. No.	CV No. and date	Item	Name of work	Firm	Amount
1.	09, 1/3 & 1/4, 29.12.2018	GPF Bill, running bill, final bill, etc.	RMO EI, Fans, S/S & DG sets in A-Block, GIPMER	Batra sales corporation	2150
2.	30, 1/1, 16.03.2019	Photostat paper	MOI & fans at Gynae Block, Skin ward, Burn ward, pediatric wd, New Medical Block, gas plant, Hostels, Creche, New Spl. Wd, Wd 19 A & B, workshop at L.N. Hospital, N.D.	Taneja Enterprises	1915
3.	87, iv 27.03.2019	Pay bill register, GPF bill form	RMO E & M at Services MAMC, N.D.	Mukesh Enterprises	1947
4.	87, v 27.03.2019	Running bill form, final bill form, EL form Tag, stapler pin, red pen, old pin, pay bill form	-do-	-do-	1909
5.	193, 28.03.2019	Microsoft office software standard for windows	RMO of EI & Fans, S/S, DG Sets in A-Block, GIPMER, N.D.	T.S. Enterprises	18999
6.	194, 28.03.2019	HP Deskjet	-do-	-do-	13900
7.	27, 1/1, 20.07.2017	Photo paper Rim A4, Ball pen, Bill form	RMO E&M services in GIPMER, ND.	Asia Traders	1486

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8.	64, 1/3, 21.07.2017	Photocopy paper, ball pen	RMO E&M services in A-Block, GIPMER, ND.	Impact Books	1290
9.	1/4, 09.03.2018	Photostat paper, Pen, Agreement file cover, correction slip, ball pen & riffle	RMO various E&M services at GIPMER, N.D.	Batra Sales Corporation	1851
10.	1/5 & 1/6, 09.03.2018	Office Bag & office file bags	-do-	R.K. Statenry	2400
11.	191, 1/4 & 1/6, 31.03.2018	EL form, Final bill form, Pay Bill register	RMO E&M services at GIPMER, N.D.	Batra Sales corporation	1880
12.	196, 31.03.2018	Log books, Attendance register,	MOEI & Fans at College Building at MAMC, N.D.	Taneja Enterprises	1494
13.	48, 1/4 & 1/5, 18.07.2018	Task register, MAS register, file cover	MOEI & fans at Gyane Block, Skin ward, Burn Wd, Pediatric Wd, New Medical Block, Gas Plant, Hostels, Cretche, Abcon, New Spl Wd, Wd 19 A+B workshop at LN hospital	Batra sales corporation	2701
14.	49, 1/4, 27.06.2018	Misc. sanitary items	RMO air-conditioning equipments installed at Lok Nayak Hospital, ND	Ekta Traders	1970
15.	125, 1/1, 17.05.2018	GCC Book CPWD with correction slip	RMO electrical and mechanical services at STC, 9, Metcalf Road, N.D.	Taneja Enterprises	1272

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

PARA-04 Withheld of GST amounting to Rs. 3919841/-. (Audit Memo No. 10 Dated: 15.11.2019)

During the test check of monthly running account bills for the Audit period 2017-18 & 2018-19, it has been observed that Division has withheld an amount of Rs. 3919841/- on account of GST from the monthly bills of the contractors. Detail of the withheld amount of GST is as under:

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S. NO.	AGENCY	CV NO	DATE	WITHHOLD AMT OF GST
1.	A B C FIRE ENGINEERS			
2.	A K MACHINERY TOOLS	141	28-11-2017	52852
3.	A K MACHINERY TOOLS	65	12-10-2017	28330
4.	A K MACHINERY TOOLS	36	06-02-2018	12440
5.	ADITI ENTERPRISES	119	17/10/2017	67314
6.	ADITI ENTERPRISES	3	01-11-2017	34696
7.	ADVANCED TECHNOLOGIES	19	01-03-2018	2898
8.	ADVANCED TECHNOLOGIES	40	10-12-2017	68590
9.	AHLUWALIA FIRE PROTEFCTION	110	19/1/2018	3322
10.	AHLUWALIA FIRE PROTEFCTION	80	13-11-2017	87680
11.	AKOUSTIK COMMUNICATION	40	06-02-2018	74256
12.	AKOUSTIK COMMUNICATION	132	17/10/2017	28976
13.	ARORA ELECTRICAL WORKS	131	19/01/2018	31238
14.	ARORA ELECTRICAL WORKS	131	17/10/2017	13302
15.	ARORA ELECTRICAL WORKS	13	01-03-2018	2286
16.	ARORA ELECTRICAL WORKS	14	01-03-2018	1956
17.	BINARY ELECTROTECH PVT LTD	162	24/1/2018	9632
18.	BLUE STAR LTD.	2	01-11-2017	3882
19.	C MOS SYSTEMS	119	19/1/2018	107990
20.	C MOS SYSTEMS	49	01-11-2017	38554
21.	C MOS SYSTEMS	130	28-11-2017	47136
22.	C MOS SYSTEMS	25	01-03-2018	16790
23.	CARRIER AIR CONDITIONING & REF.	26	01-03-2018	16928
24.	CHETAN ENTERPRISES	179	31/1/2018	33682
25.	CHIRAG ENTERPRISES	87	19-02-2018	4356
26.	CHOPRA ENTERPRISES	121	19/1/2018	2878
27.	COOL INDIA	37	16-12-2017	3000
28.	D B SOLX	123	19/1/2018	4408
29.	D B SOLX	22	01-11-2017	1500
30.	DEESAN SYSTEM	23	01-11-2017	750
31.	DEESAN SYSTEM	31	02-06-2018	2530
32.	DEESAN SYSTEM	32	02-06-2018	3966
33.	DEESAN SYSTEM	33	02-06-2018	4998
34.	DEESAN SYSTEM	34	02-06-2018	14852
35.	DEV ELECTRICALS	134	19/1/2018	1750
36.	DEVIN ELECTRICALS	40	16-12-2017	1940
37.	DOGRA & DOGRA	30	06-02-2018	5682
38.	ECE INDUSTRIES	7	03-01-2018	8064
39.	ETA ENGINEERING WORKS	109	19-01-2018	1824
40.	EUREKA FORBES LTD	122	09-01-2018	45918
41.	EUREKA FORBES LTD	44	16-12-2017	8952
42.	EURO MARKETING (INDIA)	129	19-01-2018	30744
43.	FIRE REMEDY	116	19/1/2018	8802
44.	FIRE REMEDY	58	07-02-2018	26500
45.	G D ENTERPRISES	72	07-02-2018	38596
		27	03-01-2018	18790

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46.	G D ENTERPRISES	96	19-01-2018	4720
47.	G D ENTERPRISES	164	24-01-2018	25794
48.	G D ENTERPRISES	165	24-01-2018	15166
49.	G D ENTERPRISES	18	10-12-2017	17040
50.	G D ENTERPRISES	19	10-12-2017	2044
51.	G D ENTERPRISES	106	13/10/2017	6662
52.	GLOBAL ENTERPRISES	17	16-12-2017	49148
53.	GLOBAL ENTERPRISES	35	06-02-2018	49148
54.	GLOBAL ENTERPRISES	77	10-12-2017	61232
55.	GURU JI ELEVATOR	44	16-12-2017	51622
56.	GURU JI ELEVATOR	20	06-02-2018	77432
57.	H N TRADERS & ENGINEERS	47	16-12-2017	33020
58.	H N TRADERS & ENGINEERS	56	07-02-2018	48504
59.	H N TRADERS & ENGINEERS	68	10-12-2017	16488
60.	HARSH INDIA ENTERPRISES	8	03-01-2018	56080
61.	HARSH INDIA ENTERPRISES	106	19-01-2018	2840
62.	HARSH INDIA ENTERPRISES	107	19-01-2018	2878
63.	HARSH INDIA ENTERPRISES	108	19-01-2018	45026
64.	HARSH INDIA ENTERPRISES	7	06-02-2018	98984
65.	HARSH INDIA ENTERPRISES	122	17/10/2017	2012
66.	HEATEX BOILER (I) PVT. LTD.	36	10-12-2017	13196
67.	HI TECH AUDIO SYSTEMS PVT LTD	1	03-01-2018	5024
68.	HI TECH AUDIO SYSTEMS PVT LTD	120	19-01-2018	21180
69.	HI TECH AUDIO SYSTEMS PVT LTD	23	10-12-2017	14614
70.	HI TECH ELEVATOR (P) Ltd	129	17/10/2017	2384
71.	HILL TOP REFRIGERATION	70	07-02-2018	33624
72.	HILL TOP REFRIGERATION	91	13/10/2017	144040
73.	ICON RO SYSTEMS	12	01-11-2017	3696
74.	JAIN ELECTRIC WORKS	37	01-11-2017	19944
75.	JAIN ELECTRIC WORKS	140	28-11-2017	99908
76.	JAIN ELECTRIC WORKS	38	16-12-2018	24940
77.	JAIN ELECTRIC WORKS	5	03-01-2018	11448
78.	JAIN ELECTRIC WORKS	6	03-01-2018	15308
79.	JAIN ELECTRIC WORKS	25	06-02-2018	9034
80.	JAIN ELECTRIC WORKS	65	07-02-2018	24940
81.	JAIN ELECTRIC WORKS	53	10-12-2017	37410
82.	JAIN ELECTRIC WORKS	54	10-12-2017	8586
83.	JAIN ELECTRIC WORKS	71	02-07-2018	7626
84.	JOHNSON LIFTS	55	19-01-2018	11010
85.	K S ENGINEERING WORKS	127	17/10/2017	8000
86.	KARAM ENGINEERING WORKS	51	01-11-2017	4160
87.	KARAM ENGINEERING WORKS	21	06-02-2018	4854
88.	KARAM ENGINEERING WORKS	22	06-02-2018	7580
89.	KEM FLEW	2	03-01-2018	9816
90.	KONE ELEVATOR INDIA (P) LTD	66	19-01-2018	2672
91.	KRISHNA ENGINEERING WORKS	78	31-01-2018	20180
92.	KRISHNA ENGINEERING WORKS	16	06-02-2018	13112
93.	KUMAR EQUIPMENT	47	06-02-2018	31340

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94.	LABOTEK			
95.	LANVS GREEK	18	06-02-2018	4582
96.	M I A CONSTRUCTION	57	19-01-2018	2360
97.	M I A CONSTRUCTION	79	13-11-2017	74738
98.	M I A CONSTRUCTION	67	19-01-2018	47156
99.	MARKETING ORGNISATION	74	24-01-2018	74186
100.	MEDIA TELE COMMUNICATION	29	02-06-2018	8226
101.	NEELAM ELEVATOR CARE	31	03-01-2018	30992
102.	NEELAM ELEVATOR CARE	38	09-08-2017	21669
103.	NEELAM ELEVATOR CARE	180	31/01/2018	10974
104.	OTIS ELEVATOR CO(I)LTD	46	02-06-2018	27792
105.	OTIS ELEVATOR CO(I)LTD	3	03-01-2018	13906
106.	OTIS ELEVATOR CO(I)LTD	104	19-01-2018	1926
107.	OTIS ELEVATOR CO(I)LTD	105	19-01-2018	5598
108.	OTIS ELEVATOR CO(I)LTD	38	06-02-2018	402
109.	PAN INTELECOM LTD	61	07-02-2018	9488
110.	PAN INTELECOM LTD	29	03-01-2018	13074
111.	PAN INTELECOM LTD	23	06-02-2018	11024
112.	PLACEMENT SECURITY SERVICES	45	10-12-2017	4038
113.	PLACEMENT SECURITY SERVICES	46	16-12-2017	9400
114.	PNEUMETIC ENGINEERING	26	06-02-2018	5700
115.	POWER HOUSE	58	19-01-2018	37600
116.	POWER HOUSE	11	06-02-2018	14070
117.	PRATHAM ENTERPRISES	12	06-02-2018	66448
118.	R C C ENTERPRISES	8	01-11-2017	15752
119.	R C C ENTERPRISES	34	08-09-2017	4000
120.	R C C ENTERPRISES	42	12-10-2017	1320
121.	R C C ENTERPRISES	9	03-01-2018	23114
122.	R C C ENTERPRISES	10	03-01-2018	14316
123.	R C C ENTERPRISES	11	03-01-2018	1326
124.	R C C ENTERPRISES	13	06-02-2018	7464
125.	R C C ENTERPRISES	14	06-02-2018	7882
126.	RANDHIR KUMAR SINGH	15	06-02-2018	2636
127.	RIYA ENTERPRISES	53	19-01-2018	3500
128.	ROYEL ELECTRICALS	122	25-09-2017	5614
129.	S S SALES & SERVICES	88	19-02-2018	48020
130.	S S SALES & SERVICES	6	01-11-2017	15730
131.	S S SALES & SERVICES	16	03-01-2018	6744
132.	S S SALES & SERVICES	17	03-01-2018	1860
133.	SAGAR SYSTEMS	24	06-02-2018	5222
134.	SAGAR SYSTEMS	56	08-09-2017	1499
135.	SAGAR SYSTEMS	10	01-11-2017	8656
136.	SAHEEL ENGINEERING WORKS	21	03-01-2018	12664
137.	SAHEEL ENGINEERING WORKS	34	12-10-2017	34052
138.	SAHEEL ENGINEERING WORKS	81	31-01-2018	8280
139.	SAM ELECTRICAL	86	19-02-2018	13276
140.	SARAL ENTERPRISES	62	07-02-2018	9280
141.	SARNAM ASSOCIATES	24	03-01-2018	22956
		15	01-11-2017	4854

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142.	SARNAM ASSOCIATES	16	01-11-2017	4920
143.	SARNAM ASSOCIATES	40	19-01-2018	16408
144.	SARNAM ASSOCIATES	41	19-01-2018	2696
145.	SARNAM ASSOCIATES	175	31-01-2018	6954
146.	SHIRDI SALES	59	07-02-2018	8694
147.	SHREE KRISHNA ENTERPRISES	45	16-12-2017	1426
148.	SHREE KRISHNA ENTERPRISES	19	08-09-2017	6321
149.	SHREE KRISHNA ENTERPRISES	20	08-09-2017	9767
150.	SHREE KRISHNA ENTERPRISES	21	08-09-2017	19429
151.	SHREE KRISHNA ENTERPRISES	121	17-10-2017	2822
152.	SHREE KRISHNA ENTERPRISES	89	19-01-2018	25994
153.	SHREE KRISHNA ENTERPRISES	90	19-01-2018	11460
154.	SHREE KRISHNA ENTERPRISES	91	19-01-2018	10040
155.	SHREE KRISHNA ENTERPRISES	92	19-01-2018	8836
156.	SHREE RAM ELECTRIC ENGINEERING	35	01-11-2017	7238
157.	SKYLINE AIRCONDITIONING ENGINEERS PVT LTD			
158.	SONAL ENTERPRISES	67	12-10-2017	164028
159.	SURBHI COOL AIR	22	03-01-2018	9224
160.	SURBHI COOL AIR	110	13-10-2017	4640
161.	SURBHI COOL AIR	9	01-11-2017	7356
162.	SURBHI COOL AIR	68	19-01-2018	2412
163.	SURBHI COOL AIR	4	03-01-2018	6268
164.	SABURI ELECTRONICS INDIA	63	07-02-2018	1454
165.	SWASTIK ELECTROTECH PVT LTD	84	31-01-2018	10400
166.	SWASTIK ELECTROTECH PVT LTD	7	01-11-2017	52618
167.	TAKSALI ENGINEERING WORKS	124	19-01-2018	30400
168.	TANISHQ ION	27	12-10-2017	2998
169.	TEXOL ENGINEERS	36	01-11-2017	300
170.	TEXOL ENGINEERS	46	08-09-2017	52006
171.	TOPAZ SERVICES CORPORATION	47	08-09-2017	54369
172.	TOPAZ SERVICES CORPORATION	123	17/10/2017	12558
173.	TOPAZ SERVICES CORPORATION	124	17-01-2018	386
174.	TOPAZ SERVICES CORPORATION	125	17-01-2018	26318
175.	TOPAZ SERVICES CORPORATION	123	17/10/2017	1258
176.	TOPAZ SERVICES CORPORATION	124	17/10/2017	386
177.	TRACOM ENTERPRISES	125	17/10/2017	26318
178.	TURANT ELECTRICAL & REFREGRATION	39	06-02-2018	67444
179.	TURANT ELECTRICAL & REFREGRATION	80	13-10-2017	2482
180.	TWENTY FOUR SYSTEMS	64	07-02-2018	3736
181.	U S ENGINEERS	128	28-11-2017	14619
182.	U S ENGINEERS	10	12-10-2017	1440
183.	U S ENGINEERS	107	13-10-2017	8646
184.	U S ENGINEERS	108	13-10-2017	51342
185.	WELKOME ENGINEERS	109	13-10-2017	11926
		139	28-11-2017	73142
	TOTAL			3919841

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Executive Engineer is requested to release the withheld amount of GST as per norms of GST after due verification of facts to avoid litigation cases under intimation to Audit.

PARA-05 Non revalidation of FDR/Bank Guarantees. (Audit Memo No. 05)
Dated: 14.11.2019)

During the course of audit of Valuable Register maintained in PWD, EMD, B-244, it has been observed that the validity of a number of FDR/Bank Guarantees, submitted by contractors, has already been expired and the Division has not made any efforts to get these FDR/Bank Guarantee revalidated. Some of the cases are as per detail given hereunder:

S. No.	Name of agency	Details of Valuable FDR/BG	Amount of Valuable FDR/BG	Date of expiry of validity of FDR/BG
1.	M/s Royal			
2.	Advanced Technologies	0294341	163713	02.11.2018
3.	Cinesonic Audio Visual Ltd.	PNB	14224	15.06.2018
4.	DBSOLX	PNB	25200	27.02.2018
5.	Euro Marketing India	159142	45000	03.11.2018
6.	Kumar equipment India Pvt. Ltd.	221739	16000	27.11.2018
7.	Cummins sales & Service Pvt. Ltd.	HDFC Bank	104470	06.12.2018
8.	Hi-Tech Audio Systems Pvt. Ltd.	PNB	16350	04.03.2019
9.	Tracom Enterprises		38480	11.12.2018
10.	Sandeep Electricals	0567114	300000	18.12.2018
11.	Shree Krishna Enterprises	586336	33000	06.12.2018
12.	Classic refrigeration works	0294090	20500	04.03.2018
13.	Ovn Trading Engineers Pvt. Ltd.	490908	40240	24.01.2019
14.	Electro Mech Engineers	SBI	40465	01.05.2019
15.	Adpure water solutions Ltd.	HDFC	31300	18.01.2019
16.	Akoustik Communications	564537	7916	30.06.2018
17.	-do-	Axis Bank	64000	16.08.2018
18.	Realvalue system & services	-do-	32384	02.09.2018
19.	Kumar equipment India Pvt. Ltd.	0924866	8050	07.08.2019
20.	Akoustik Communications	221848	56688	08.08.2018
		U05102560575	25000	01.08.2018

Action may be taken either to revalidate the above FDR/PG or refund them to the concerned firms if the purpose of holding the FDR/PG has been fulfilled and similar types of other cases may also be reviewed under intimation to Audit.

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**PARA-06 Heavy outstanding balances under deposits. (Audit Memo No. 04
Dated : 14.11.2019)**

During test check of monthly account (Form-79) of Ex. Engineer, B-244 for the month of March, 2019, it was observed that an amount of Rs. 7.74 lacs was lying outstanding under the head "Public Works Deposits" as detailed below:

Classes of deposits	Amount as on 31.03.2019
Civil Deposits - Security Deposits (Part II)	3,77,64,895
Civil Deposits - Public Work Deposits (Part III)	19,11,723
Civil Deposits - Other Deposits (Part V)	3,77,72,809
Total outstanding as on 31.03.2019	7,74,49,427

Heavy accumulation under Part-II of Rs. 3.78 crore was indicative of non review of Deposit Register at Divisional Level from time to time. This should now be reviewed and all deposits more than three years old where refund is due be credited to Revenue.

Accumulation of Rs. 1911723/- under Part-III was due to non execution of work against deposits. Details of deposits lying outstanding with the Department, Amount received, amount spend were not made available & thus it could not be verified how long the deposits were outstanding and which Department were involved. Deposit under Part V has accumulated due to withheld amount from contractor's bill on account of non-sanction of EOT cases, testing defects, pending works etc.

Accumulation of Rs. 3,77,72,809/- under Part-V, Other Deposits was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

Heavy accumulation indicated non-review of Deposit Register at Divisional Level from time to time. This should now be reviewed and all deposits more than three years old where refund is due be credited to revenue head of the department under intimation to audit.

PARA-07 Time bared cheques amounting to Rs. 1657240/-. (Audit Memo No. 08 Dated: 15.11.2019)

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

While scrutiny of form 51 - "Schedule of Reconciliation of cheques drawn and Remittances" and other related records for the month of March, 2019 it has been found that cheques amounting to Rs. 1657240/-, which was issued by the division but not presented to bank for encashment and became time barred as per the detail given below:

Sl. No.	Cheque No.	Date of issue	Amount (Rs.)
01.	216021	31.12.2007	52049
02.	233879	22.01.2008	32269
03.	233892	23.01.2008	44573
04.	214305	24.01.2008	21000
05.	233887	19.03.2009	11746

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06.	233259	28.03.2009	321020
07.	884463	03.06.2009	3930
08.	884583	21.08.2009	6800
09.	884783	30.11.2009	5546
10.	912151	31.03.2012	7293
11.	912169	31.03.2012	675499
12.	466498	31.03.2012	475515
Total			1657240

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

for

(JASPREL SINGH)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XIX

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PART-II
CURRENT AUDIT REPORT
(2019-23)

PARA 1 Subject: Recovery of Cycle (maintenance) Allowance (Audit Memo No. 6 dated 12/05/2023)

As per implementation of the 7th Central Pay commission, the rates of cycle (maintenance) Allowance were revised @ 180/- per month subject to the following conditions: -

- 1) The official concerned maintains and uses his own cycle for official journey.
- 2) The Cycle (maintenance) Allowance under these orders shall be granted by the sanctioning authority for a period not exceeding two years at a time and its continuance shall be reviewed sufficiently in advance of the expiry of such period and further department should also make a review of the posts under the control and decide the posts for which the cycle (maintenance) Allowance should be sanctioned. The allowance may be sanction with reference to the posts and not to the individual incumbents.

During the test check of PBR, it has been noticed that the Cycle (Maintenance) Allowances are being paid to the following staff without review of the posts under the control of the department which is violation of the said order: -

S.No	Name of the official	Period	Amount @ per month	Total Recovery to be made
1	Sh. Bijender Singh (Wire Man)	April 2019 to March 2023	180/-	8640
2	Sh. Omveer singh(W/M)	April 2019 to March 2023	180/-	8640
3	Sh. Ramvir Singh(W/M)	April 2019 to March 2023	180/-	8640
4	Sh. Param jeet Singh Khalasi	April 2019 to March 2023	180/-	8640
5	Sh. Bharam Singh (W/M)	April 2019 to March 2023	180/-	8640
6	Sh. Surender Singh (W/M)	April 2019 to March 2023	180/-	8640
7	Sh. Kalayan Sahai Meena (W/M)	April 2019 to March 2023	180/-	8640
8	Sh. Baljeet Singh (W/M)	April 2019 to March 2023	180/-	8640

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9	Sh. Virender Kumar (W/M)	April 2019 to March 2023	180/-	8640
10	Sh. Dhani Ram (Mechanic)	April 2019 to March 2023	180/-	8640
11	Sh. Satpal Singh (W/M)	April 2019 to March 2023	180/-	8640
12	Sh. Mahesh Chand Sharma (W/M)	April 2019 to March 2023	180/-	8640
13	Sh. Ram Sewak (W/M)	April 2019 to March 2023	180/-	8640
			Total	112320

Department authorities may recover the above amount of Rs. 112320/- from the above officials after due verification of figures and facts under intimation to the Audit or to review of the posts under the control of the department and decide the posts for which the cycle maintenance allowance should be sanctioned as per the order of the cycle Allowance dated 14th July 2017. Similar other cases may also be reviewed under intimation to Audit and period earlier to Audit period may also be reviewed at the level of the HOO/DDO under intimation to the Audit.

PARA 2 Subject: Short recovery of Water Charges of Rs. 7968/- (Audit Memo No. 9 dated 15/05/2023)

As per Order No. 18011/2/2015-Pol.III dated 18.07.2017 rates of license fee and water charges of Residential Accommodation were revised w.e.f. 01/07/2017 in respect of departments like Delhi Police, Directorate of Training and Tech. Education, Hospital, Dte. Of Social Welfare, PWD Enquiry Office and other departments, which have departmental pool accommodation at their disposal, were also required to follow and execute aforesaid revised rates of license fee at their own level and ensure that the latest license fee payable by the allottees is levied and collected as per the above order and water charges w.e.f. 01/07/2017 will remain same as on 01/07/2012 and the rate of water charges for Delhi. Govt. General Pool Accommodation for Type II was Rs. 196/- Per Month

During the course of audit and scrutiny of records for the period 2019-23, it has been observed that Water Charges are not being recovered at the prescribed rates in respect of below mentioned official

The detail of short recovery of is as under:-

Name of Officer/ official	Type of Quarter allotted	Water charges recovered by the Department	Period	License fee to be recovered (as per revised rates)	Diff.	Recovery to be made
Sh. Krishna ParsadYadav (MLD)	II	Rs. 30 /- p.m.	01/04/2019 to 31/03/2023	Rs. 196/- p.m.	Rs. 166/-	Rs. 7968/- (166x48)
				Total		Rs. 7968/-

The above overpayment of Rs. 7968 /- of water charges may be got recovered from the above officer after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at Department level.

PARA 3 Subject: Short deduction of UTGEIS subscription from Group 'C' employee (Audit Memo No. 1 dated 11/01/2023) (Recovery of Rs. 720)

The rate of subscription to the erstwhile Group 'D' employees were classified as Group 'C' is at Rs. 30 per month w.e.f. January, 2011 onwards vide GOI, Ministry of Finance, Deptt. Of Expenditure O.M. No. 7(1)/EV/2008 dated 10.09.2010.

During the test check of PBR for the audit period, it was noticed that the UTGEIS subscription for Group 'D' employees who placed in PB-1 was not deducted at the enhanced rate of Rs. 30/- during the Audit Period as per details given below:

Sr. No.	Name & Designation	Basic Pay	Amount Deducted	Amount to be deducted	Amount short recovered
1.	Sh. Vijay Kumar (Khalasi)	11090	Rs. 15 /- p.m.	Rs. 30/- p.m.	720/- (April 2019 to March 2023)
					720/-

Department authorities may recover the above amount of Rs. 720/- from the above Group 'C' category official after due verification of figures and facts under intimation to the Audit and further requested to deduct @ Rs. 30/- from the salary of the above officials and similar other cases may also be reviewed under intimation to Audit and period earlier to Audit period may also be reviewed at the level of the HOO/DDO under intimation to the Audit.

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PARA 4 Subject: Public Works Deposit (Audit Memo No. 2 dated 11/05/2023)

In terms of Para 15.4.1 of the CPWA Code, the balance unclaimed for more than three complete account years may be treated as "Lapsed Deposits" and credited to the Government Account as revenue in the accounts for March every year. Test check of the monthly accounts of the division revealed that an amount of 8, 90,19,500/- was lying outstanding under the head "Public Works Deposits" as of March 2023, as per details given below:

Classes of Details	Opening Balances	Credits during the month	Total (2+3)	Debit during the month	Closing Balance (4-5)
1	2	3	4	5	6
Civil Deposits Security Deposits (Part-II)	59775253	8911877	68687130	108112	68579018
Civil Deposit Public Works Deposits (Part-III)	1581365	0	1581365	0	1581365
Civil Deposits Other Deposits(Part-V)	24745552	54750546	70496098	60636981	18859117
Total	86102170	63662423	149764593	60745093	89019500

As per provisions of Para 21.6 of CPWD works manual, the divisional accountant should review monthly all deposits under Part-II and refund the security deposits, where due, without waiting for any application form the contractor. Heavy accumulation of 6.85 crore under deposit Part-II indicates that the deposit register was not reviewed at divisional level from time to time. The register should now be reviewed and all deposits more than 3 years old where refund is not due should be credited to government account.

Accumulation of 15.81 Lakh (civil Deposits public works) is under Part-III was due to non-execution of works against deposits. If these works not be executed, the deposit should be immediately refunded to the depositor agency to avoid the blockage of funds so that the same can be utilized elsewhere.

Deposits under Part-V amounting to 1.88 crore has accumulated due to withheld amount from contractor bills on account of mile stone, EOT etc. Accumulation of balance under deposit Part-V was indicative of the fact that works from which these amounts were withheld have not been completed satisfactorily.

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Heavy accumulation indicated non-review of Deposit Register of Divisional Level from time to time. This should be reviewed and deposit more than three years old where refunds due be credited to revenue head of the department under intimation to the Audit.

PARA 5 Subject: Non registration of construction workers (Audit Memo No. 4 dated 11/05/2023)

In order to speed up processing of registration and renewal of registration of construction workers working at different construction sites and to prevent registration of bogus construction workers, Lieutenant Governor notified (April 2018) Assistant Engineer (Civil/Electrical) of NDMC, PWD, CPWD, DJB, MCD, DDA etc. as Registering Officer for registration of construction workers working in their projects under the Act Delhi Building and Other Construction Workers Welfare Board.

Scrutiny of the records of division revealed that as per agreements during the Audit period there were workers were engaged by the contractors in the various agreement and the division was not mentioning the terms and conditions with the specification that all the construction workers should be registered under the Delhi Building Act and other construction workers welfare board. However, division had not maintained any records in respect of construction workers registered with the Delhi Building and Other Construction Workers Welfare board. It appears from the records that none of the construction workers were registered with the Board.

It is stressed that necessary conditions in this regard may be incorporate in the future NITs so that the benefits of the various welfare schemes run by the Board may be extended to the genuine construction workers.

PARA 6 Subject: Non completion of work (Audit Memo No, 5 dated 11/05/2023)

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 (time being deemed to be the essence 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 contractor, 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.

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Test check of the selected works revealed that the 14 works either partly completed or not started till March 2023 as depicted in the table below:

S.N o.	AgreementNo	Name of Work	Estimated Cost	Tendered Cost	Stipulated date of start/ completion	Total payment made	Remarks
2019-20							
1	151	Running Comprehensive Maintenance of Eureka Forbes Water Coolers with Inbuilt UV/RO Systems, Water Dispensers with Inbuilt RO Systems, RO Water Purifiers & Aquaguard at Lok Nayak Hospital	8768198	8750662	23.12.2019/ 22.12.2020	7248897	Work in progress
2	155	Supply and replacement of existing old & non-serviceable Air Circuit Breaker by Breaker by enhanced capacity at Sub-Station No. 3&4 at LN Hospital, New Delhi	5833683	2345141	22.12.2019/ 21.02.2020	2125444	Work in progress
3	139	SITC of Central Sterile Supply Department including Civil Work & 5 Years Comprehensive Maintenance at Dental college	42269785	44171925	05.12.2019/ 02.05.2020	21648983	Work in progress

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3	139	SITC of Central Sterile Supply Department including Civil Work & 5 Years Comprehensive Maintenance at Dental college	42269785	44171925	05.12.2019/ 02.05.2020	21648983	Work in progress
4	183	SITC of online monitoring System (OLMS) at Outlet of wastewater treatment plant for monitoring of various parameter at GIPMER	2126441	2126228	18.02.2020/	1458144	Work in progress
5	131	Renovation work with Air Conditioning System in PNWII and Cancer Ward at Gynae Block at Lok Nayak Hospital	2540743	1979239	27.11.2019/ 26.02.2020	803327	Work in progress
6	63	Providing, installation, testing, and commissioning of Code Blue System (NCS) for Old and New block at MAIDS	2913600	3376862	11.08.2019/ 10.11.2019	1088011	Work in progress

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7	62	C/o Extension of Maulana Azad Dental Institute of Dental Sciences, Phase-II SH: SITC of Medical Gas Pipeline System including 3 Years Comprehensive Maintenance	13816379	11536676	12.08.2019/ 09.11.2019	1530709	Work in progress
8	64	C/o Extension of Maulana Azad Dental Institute of Dental Sciences, phase-II at Bahadur Shah Zafar Marg, (SH: SITC of Modular Operation Theatre)	7918060	8393144	12.08.2019/ 09.11.2019	4689037	Work in progress
2020-21							
9	182	Replacement of old/ outlived lifts in MAC Block in GIPMER.(SH:- Supplying, installation, testing and commissioning 26 passenger (1768 Kg) lift	9152800	8695160	13.02.2020/ 12.06.2020	6286112	Work in progress

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2021-22							
10	186	Replacement of all & Out door & feeder Pillar in Campus of GIPMER, New Delhi	1867156	1028990	21.10.2021/ 20.12.2021		NIL
11	95	Provision of Air-conditioning by VRV in Microbiological Department at MAMC	4996280	3822154	02.11.2021/ 01.01.2022	3232030	Work in Progress
12	103	Renovation of room No.150,160,167, 168, at MAMC	1212352	643880	11.11.2021/ 10.01.2022	368006	Work in Progress
2022-23							
13	76	RMO Water supply pump at GIPMER	1739056	886745	19.06.2022/ 18.10.2022		
14	78	RMO of E/s Fan substation DG Set at GIPMER	1941655	1087327	19.06.2022/ 18.08.2022		NIL

It is evident from the above table that work mentioned at Serial No.1 to 14 awarded during the years 2018-19 to 2022-23 Reasons for non-completion of works/start of works may be elucidated to the audit Thus, due to non-completion of works mentioned at Serial No.1 to 14 not only the funds remained blocked but also the facilities to the hospitals/patients could not be provided during the intervening period.



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The status of all non-completed works awarded and executed during the period may be reviewed and suitable action either to complete the work or close the contract may be taken as per the CPWD manual under intimation to the Audit.

PARA 7 Subject: Office expenditure charged to works. (Audit Memo No. 7 dated 12/05/2023)

During the test check of vouchers relating to works for the audit period 2019-23 it was observed that various expenditures were debited to various works but are of the nature of office expenditure. Such expenditures are given below:

S. No.	CV No. and date	Item	Name of work	Firm	Amount
1.	5283 dated 11/02/2020	Index files	RMO EI & Fan of MAIDS	Digital colour solution	134/-
2.	293 dated 27/02/2020	Wooden Trophy	RMO EI & Fan of MAIDS	Venus Trophy	1505/-
3.	1453 dated 24/01/2020	Insert colour tube	RMO EI & Fan of MAIDS	A.P Electrical Industries	1982/-
4.	1455 dated 27/01/2020	Remote Bell	RMO EI & Fan of MAIDS	A.P Electrical Industries	1935/-
5.	2019-20-26 DATED 06/02/2020	Internet Charges	RMO EI & Fan of MAIDS	MNR Broadband Services Pvt. Ltd	1500/-
6.	413 dated 12/02/2020	Insect Killer Tube	RMO of specialized E&M works at A&U Tibbia College and Hospital	K.S. Electrical Solutions	1982/-
7.	029 dated 15/02/2020	Extension chorel 15 AMP	RMO of specialized E&M works at A&U Tibbia College and Hospital	Keshav Sales Agency	1912/-
8	134 dated 18/02/2020	Tubelight	RMO of specialized E&M works at A&U Tibbia College and Hospital	Nikhil Trading Corporation	1913/-

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9.	133 dated 17/02/2020	Tube Light	RMO of specialized E&M works at Dr.N.C.,Joshi Hospital Karol Bagh	Nikhil Trading Corporation	1794/-
10.	1546 dated 19/02/2020	Insect Killer Tube	RMO of specialized E&M works at Dr.N.C.,Joshi Hospital Karol Bagh	Jainco Traders	1982/-
11.	418 dated 24/02/2020	Insect Killer Tube	-do- RMO of specialized E&M works at Dr.N.C.,Joshi Hospital Karol Bagh	K.S. Electrical Solution	1982/-
12.	2521	Colour Toner for Samsung xpress	RMO AC Plant of old building at G.B. Pant ,Hospital New Delhi	Network InfoTech	22538/-
13.	17 dated 08/03/2021	Power Cable for direct Burarialxpleugac Cable	RMO AC Plant of old building at G.B. Pant ,Hospital New Delhi	Shine Enterprises	304000/-

The above expenditure may be got regularized from the competent Authority along with the review of similar cases after due verification of figures and facts under intimation to the Audit.

PARA 8 Subject: Non Association of Account Functionaries in the Purchase file/Work Order/Supply Order.(Memo No. 10 dated 15/05/2023).

During the Course of Audit regarding purchase files, Supply Order and work order, it has been observed that the Accounts functionary of the Division was not associated in the vetting of these files.

As per the guidelines of the Finance Department, Government of NCT of Delhi, that every proposal should be vetted through the Accounts functionary of the Department in light of GFR and Government rules and there should be written in each and every sanction, "This sanction is issued with the consultation of the Accounts functionary of the Department"

Reasons of Non association of the Accounts functionary may be elucidated to the Audit and further Department authorities is advised to associate their Accounts functionary in

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the purchase files/work order/supply order as per the guidelines of the Government of NCT of Delhi so that these files may be properly scrutinized in light of GFR and Government rules.

PARA 9 Subject: Increase in scope of work after award resulted into extra expenditure (Audit Memo No 13 dated 16/05/2023)

The Administrative Approval and Expenditure sanction for the work 'Providing new LED fittings, wiring/rewiring power point in ward 3 A and 3 B, 3rd floor etc. Surgical Block at Lok Nayak Hospital' accorded for an amount of 57.50 lakh and the detailed estimate was technically sanctioned for an amount of 48.24 lakh. Accordingly, the work was awarded (Agreement No. 40/19-20) at tendered cost of 27.29 lakh which was 42.87 per cent below the estimated cost of 47.76 lakh. The work stipulated to be completed on 5.12.2019 was finally completed on 5.12.2019. The final payment of 54.13 lakh was made to the contractor.

Examination of final payment bill records disclosed that as per schedule of quantities 35 items were required to be executed by the contractor. Out of 35 items quantities of 13 items was increased by 1.76 lakh whereas quantities of 2 items were merely decreased by 0.01 lakh.

Further division made a payment of 25.10 lakh for execution of extra items like SITC of auto emergency LED lights, SITC of exhaust fans, Supplying and fixing of signages, SMC pole box, luminescent signages, SITC of LED panel luminaries. The reasons for execution of extra items recorded in the remarks column of the extra items statement that emergency lights were urgently required in surgical work, existing signages were replaced due to damaged worn out, old and conventional type fitting were replaced with energy saving LED light to avoid anti-social activity and LED lights were urgently required in doctor duty room, sister duty room and classroom etc.

From the above it was noticed that there was failure on the part of division to assess the scope of work at the time of framing the estimates as the requirement of work which was executed at later stage could not be assessed properly and the work was escalated by 26.84 lakh.

Thus due to poor estimation of quantities and assessment of scope of work by the division not only the work was escalated but increase after the award of work was against the spirit of transparency, healthy competition and unfair to other bidders.

Department Authority is requested to assess the scope of work in realistic manner in future so that cost of the work may not be escalated & reasons of increase in scope of work after award may be elucidated to the Audit and extra expenditure incurred may be regularized from the Competent Authority under intimation to the Audit.

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PARA 10 Subject :-Time barred cheques amounting to Rs. 26945281 (Audit Memo No. 11 Dated 16-05-2023).

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

While scrutiny of form 51-"Schedule of Reconciliation of cheques drawn and Remittances" and other related records for the month of March, 2023 it has been found that cheques amounting to Rs. 26945281, which was issued by the division but not presented to bank for encashment and became time barred as per the detail given below:

Sl. No	Cheque No.	Date of Issue	Amount (Rs.)
1.	216021	31.12.2007	52049
2.	233879	22.01.2008	32269
3.	233892	23.01.2008	44573
4.	214305	24.01.2008	21000
5.	233887	19.03.2009	11746
6.	233259	28.03.2009	321020
7.	884463	03.06.2009	3930
8.	884583	21.08.2009	6800
9.	884783	30.11.2009	5546
10.	912151	31.03.2012	7293
11.	912169	31.03.2012	675499
12.	466498	31.03.2012	475515
13.	541411	10.03.2023	103682
14.	808362	31.03.2023	10147587
15.	808363	31.03.2023	15036772
Total			26945281

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

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PARA -11 Unfruitful expenditure amounting to Rs. 2.16 Crore (Audit Memo No. 8 dated 12/05/2023)

Rule 21 of General Financial Rules stipulates that every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety and every officer should also enforce financial order and strict economy and see that all relevant financial rules and regulations are observed, by his own office and by subordinate disbursing officers. Rules further stipulates that every officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.


During the test check of the agreement of Health Maint. (Agreement No. 139 /2019-20) Electrical Division(Central)(B244) it has been observed that the work for 'Extension of Maulana Azad Dental Sciences, Phase-II at Bahadur Shah Zafar Marg, New Delhi SH: Supplying, Installation, Testing &Commissioning of central sterile supply Department including Civil Work &5 years comprehensive maintenance' awarded (Agreement No.139/2019-20) at tendered cost of 4.42 crore which was 4.50 per cent above the estimated cost of 4.23 crore. The stipulated date of start and completion of the work was 10.12.2019 and 07.05.20 respectively. The work has not been completed as of March 2023.The payment of 2.16 crore was made to the contractor.

However neither the testing of equipment conducted nor the commissioning of the equipment has been made as of March 2023 whereas stipulated date of completion was 07/05/2020 The reason for non-testing and commissioning was not found in the records made available to audit.

Department Authority is requested to take remedial action to install the equipment at the earliest so that patient care in the Hospital can be started and the purpose for which the equipment was purchased can be achieved.

**PARA 12 Non Production of Record
(Audit Memo No. 15 Dated: 17/05/2023)**

- 1) Records of Vehicles
- 2) T&P Register
- 3) Dismantle Register
- 4) List of Unserviceable items
- 5) Records of works order of Sub Divisions
- 6) MAS Register of sub Divisions
- 7) Stock Register
- 8) Spouse Information


(JASPAL SINGH)
INSPECTING AUDIT OFFICER

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PART-III
CURRENT AUDIT REPORT
(2019-23)

TAN 1 Subject: Award of work abnormally below estimated cost Award of work abnormally below the estimated cost (Audit Memo No 3 dated 11/05/2023)

Section 2.5 of CPWD manual stipulates that technical Sanction provides a guarantee that the proposals are technically sound and that the estimates are accurately prepared and are based on adequate data.

Test check of list of the work awarded and executed by the division during the years 2019-23 revealed that majority of the tenders were awarded below the estimated cost. The details of a few works which were awarded more than 30per cent below the estimated cost were as under:

S. No.	Agreement No.	Name of Work	Estimate Cost	Tendered Cost	Below 30%
2019-20					
01	11	Replacement of 8 passenger lift (Lift No.2) at New Boys Hostel MAMC, New Delhi.	2,463,632	1,590,028	-35.46
02	26	RMO Lifts installed at various buildings at L.N. Hospital, New Delhi. (SH :- Pdg. battery for automatic rescue device, providing exhaust fan & improvement of light & wiring in lift machine room at OPD Block, Casualty Block ,Surgical Ward Block & OT Block at L.N. Hospital).	1,135,979	704,307	-38.00

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03	31	1) RMO EI & Fan, Pump Set, Lifts, DG, Sub-Station and AC Equipment at AAA Govt. Hospital, Rajpur Road, Delhi. 2) Maintenance and Operation of E&M services at S.T.C-9, Metcalf Road, Delhi. 3) RMO EI & Fans Pump Set, DG Set, AC Plant Cold storage equipment at Police Mortuary, Subzi Mandi, Delhi. (SH:- Servicing / Overhauling / Repairing/ Operation and maintenance of WTAC, STAC, Desert Cooler and Water Cooler).	803,790	497,144	-38.15
04	53	RMO Sub station No. 1,2,3 & 4 at L.N. Hospital New Delhi (SH : Supply & replacement/repairing of burnout air circuit breaker in sub-station No. 3 & 4).	2,378,011	1,127,177	-52.60
05	53	RMO Sub station No. 1,2,3 & 4 at L.N. Hospital New Delhi (SH : Supply & replacement/repairing of burnout air circuit breaker in sub-station No. 3 & 4).	2,378,011	1,127,177	-52.60
06	67	RMO Fire Alarm System installed at various buildings at L.N. Hospital, New Delhi. (SH:- Repairing of Fire alarm system in Surgical Ward Block).	1,098,796	607,634	-44.70
07	83	Providing wiring/rewiring and miscellaneous electrical equipments in Type-I GBPH staff qtrs,	6014346	4173956	-30.60
08	195	Replacement of old conventional type fittings in ramp, staircase, common area & 7th Floor OPD Block at L.N. Hospital New Delhi.	2788082	1239302	-55.55

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2020-21					
01	23	Operation and Comprehensive Maintenance of 3 x 350 TR. Capacity Carrier Make water cooled Centrifugal Chilling Units with ancillaries of New O.P.D. Block at Lok Nayak Hospital,	11,797,896	5,427,032	-54.00
02	29	Provision for split AC exhaust fan & wall mounting fan for Biochemistry Lab, GIPMER 2. Provision For Split AC and exhaust fan in emergency at D Block, GIPMER, New Delhi.	802,864	513,833	-36.00
2021-22					
01	25	Provision for operation & recording of CCTV System Installed at Police Mortuary Delhi	6,29,088	4,28,598	-31.87
02	27	Providing Wiring-re wiring High mast and Fire Fighting Service in Auto Clave BMW Plant at LN Hospital, New Delhi	11,09,652	4,8,358	-55.99
03	28	RMO EI & Fans in MAMC Campus, N.D. (SH: Providing Acoustic lining Installation Damper Actuating & Security MS enclose for Ductable AC in Lecture Theater	10,06,152	4,42,808	-55.99
04	29	Renovation of Mathura Block in old Boys Hostel at MAMC, New Delhi. (SH: Electrical Work)	29,67,099	13,94,838	-52.99
05	30	SITC of LED Display Board at A&U Tibbia College & Hospital Karol Bagh, N.E	8,55,662	4,19,274	-51

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2022-23					
01	36	SITC of Fire Fighting System in Gynae Ward Block at L.N. Hospital, New Delhi	87,05,546	51,58,036	-40.75
02	37	SITC of Fire alarm System in Gyane Ward Block at L.N Hospital, New Delhi	56,96,499	27,57,106	-51.60
03	38	Reprogramming and UP gradation of fire alarm system at pads & Burn Plastic Word L.N. Hospital	32,64,236	15,79,890	-51.60
04	41	RMO Electrical & Mechanical Service at AAA Govt. Hospital Rajpur Road, N.D. (SH: Miscellaneous Electrical Word repairing of Various LED Sinages	18,29,031	9,29,148	-49.20
05	42	RMO Electrical and Mechanical Service at STC a Metcalfe Road Delhi. (SH: Various Electrical Works).	13,56,436	7,08,060	-47.80

The above estimates of the works were prepared by the technical expert engineers of the division on the basis of prevailing Delhi Schedule of Rates. However, it was noticed that tenders were accepted much below than the estimated cost. Moreover, in today scenarios although the prices of every commodity are rising spirally yet the tenders were accepted much below the estimated cost. Such type of unreasonable variations can be attributed to either wrong assessment of rates or sketchy estimates were prepared in casual manners. Furthermore, audit could not ensure how the contractor paid minimum wages to the labour engaged for the works.

Audit is of the view that the estimates should be prepared more precisely and there should be such provision to make sure that the quality of work is not compromised in the works awarded below the estimated cost. The reasons of this steep variation may be analyzed and take necessary steps to minimize it by making realistic assessment.

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TAN 2 Subject: Improper maintenance of Pay Bill Registers.(Audit Memo No. 12 dated 16/05/2023)

During the test check of the PBRs maintained Health Maint Electrical Division (Central)(B244) LNJP Hospital Complex Delhi, for the Audit period 2019-23, following irregularities have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
4. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned. Necessary steps be taken to remove the above discrepancies under intimation to Audit.

TAN 3: Improper maintenance of Service Books. (Audit Memo No 14 dated 17/05/2023)

During the test check of Service Books, of Staff of office of Executive Engineer (B244) PWD Health Central Electrical Division , LNJP Hospital the following short comings have been observed:

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

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

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(2) Re-attestation of Bio-data

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

(3) Home Town

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

(4) Verification and communication of qualifying service after 18 years of service or 5 years before retirement:

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

Details of some of Staff whose retirement is within 5 years:-

<u>S.No.</u>	<u>Name & Designation</u>	<u>DOR</u>
1.	Nand Lal Gupta - Asst. Engineer (E)	28.02.2026
2.	Ranjan Paul - Asst. Engineer (E)	28.02.2027
3.	Subhash Chandra Das - Asst. Engineer (E)	31.12.2024
4.	Brij Nandan Yadav - MTS	28.02.2025
5.	Mahendra Singh - AC Mechanic	31.10.2023
6.	Rishi Kumar - AC Mechanic	30.11.2023
7.	Anupam Saxena - Lift Operator	30.04.2027
8.	Jagan Lal - Lift Operator	31.05.2027
9.	M. Natarajan - Lift Operator	31.03.2024
10.	Mangi Lal Meena - Lift Operator	31.03.2028
11.	Mukesh Chand - Lift Operator	31.07.2025
12.	Prem Chand - Lift Operator	31.05.2025
13.	Raj Kumar - Lift Operator	28.02.2025
14.	Rajinder Singh - Lift Operator	31.10.2023
15.	Dhani Ram - Mechanic	31.01.2028
16.	Kamal Singh - Mechanic	30.09.2024
17.	Lokesh Kumar - Operator	31.07.2023
18.	Mange Lal - Pump Operator	30.06.2027

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19.	Santosh Kumar - Pump Operator	31.05.2023
20.	Shatrughan Paswan - Pump Operator	30.04.2024
21.	Shri Krishan - Pump Operator	31.07.2026
22.	Bhagwan Prasad Goud - Wireman	30.06.2028
23.	Bijendra Singh - Wireman	30.06.2025
24.	Brijesh Kumar - Wireman	31.12.2026
25.	Kalyan Sahai Meena - Wireman	30.06.2024
26.	Kure Singh - Wireman	31.03.2025
27.	Mahesh Chand - Wireman	31.12.2026
28.	Naresh Chandra Kushwaha - Wireman	31.10.2026
29.	Ombeer - Wireman	31.01.2024
30.	Ram Bir Singh - Wireman	31.01.2024
31.	Ram Sewak - Wireman	30.11.2023
32.	Satpal Singh - Wireman	30.06.2026
33.	Sunil Kumar - Wireman	31.01.2027
34.	Surender Singh - Wireman	31.10.2024
35.	Vijay Kumar - Wireman	31.12.2023
36.	Vijender Kumar - Wireman	31.08.2025
37.	Rakesh Kumar - Mechanic	30.04.2028
38.	Rattan Bahadur - Mechanic	31.08.2025
39.	Sant Ram - Mechanic	31.05.2025
40.	Sushil Kumar - Mechanic	30.04.2024
41.	Vijay Kumar Sharma - Khallasi	31.08.2024

5) Leave Record not updated

It have been observed during the course of Audit, Leave Records of most of the staff is updated till 2020 only. It may be updated till date under intimation to the Audit.

Necessary steps be taken to remove the above discrepancies under intimation to Audit.

(JASPAL SINGH)
INSPECTING AUDIT OFFICER