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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 Health Maintenance
Electric Division (HMED) (East) B-242 Shahdara
INTRODUCTION**

The Internal Audit Report on the accounts of Office of OFFICE OF EXECUTIVE ENGINEER, PWD Health Maintenance Electric Division (HMED) (East) B-242 Shahdara 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 30/06/2023 to 13/07/2023

AIMS AND OBJECTIVES.

The Division falls under the jurisdiction of Chief Engineer, Zone -HZ and Superintendent Engineer, The division is headed by Executive Engineer, who is also functioning as DDO, and there are four sub divisions under the administrative control of Division. The division is responsible for maintenance of GTB Hospital, RGSS Hospital, Tahirpur, Dr. Hedgear Arogya Sanshthan Karkardooma, Health Centre Cum Maternity Hospital, Kanti Nagar, Jag Parvesh Hospital, Shastri Parks, Veternity Hospital , Ghazipur etc. In addition, the DDO of this division also functions as a cheque drawing DDO of Division are headed by separate Executive Engineers but working without DDO powers. The Bills of the division were passed by the concerned Executive Engineer but payment was made by the B-242 (N)

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 HOO/DDO

| S.No. | Name | From | To |
|-------|-------------------------|------------|------------|
| 1. | Er. Manoj Kumar Sonkar | 19/02/19 | 10/07/2019 |
| 2 | Er. Rakesh Kumar Sharma | 10/07/2019 | 31/08/2020 |
| 3 | Er.Sohan Lal | 01/09/2020 | 23/09/2020 |
| 4 | Er. Ram Kumar | 23/09/2020 | 30/09/2021 |
| 5 | Er. Manoj Kumar Sonkar | 1/10/2021 | 13/06/2022 |
| 6 | Er. Sanjay Kumar | 13/06/2022 | till date |

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2. List of Accountant:-

| S.No. | Name | From | To |
|-------|-------------------|------------|------------|
| 1. | Sh. P.K. Goel,AAO | 01.04.2019 | 04/01/2020 |
| 2. | Sh. Nand Lal AAO | 13/09/2022 | 30.09.2022 |

3. List of Cashier

| S.No. | Name | From | To |
|-------|------------------|------------|-----------|
| 1. | Yogesh Kumar,UDC | 01/12/2017 | Till date |

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

(Amount in Lacs.)

| Period | Budget Allotted | Expenditure |
|---------|-----------------|-------------|
| 2019-20 | 12337.07 | 7464.84 |
| 2020-21 | 26656.00 | 25839.73 |
| 2021-22 | 48495.00 | 46415.90 |
| 2022-23 | 45689.00 | 42894.95 |

Vacancy Statement of regular staff as on 31.03.2023 :

4. Vacancy Statement:-

| Group (A, B, C) | Sanctioned Post | Filled Post | Vacant Post |
|-----------------|-----------------|-------------|-------------|
| A | 1 | 1 | 0 |
| B | 15 | 12 | 3 |
| C | 10 | 6 | 4 |
| Total | 26 | 19 | 7 |

Statutory Audit:

The Statutory audit of the Office of Executive Engineer(E), PWD HMED (East) B-242, GTB Hospital, Shahdara 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, GTB Hospital Complex Shahdara , 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. | 2007-09 | 06 | 01(Partly) | 5(A) | 06 |
| 2. | 2016-19 | 15 | 03 | 1,4,15 | 12 |
| | TOTAL | 21 | 3(Fully)+1(Partly) | | 18 |

Details of Old Recoveries

| S. No. | Period | Recovery of Para No. | Details of Recoveries [Amount in rupees] | | |
|------------------------------------|---------|----------------------|--|-------------------------------|---------------|
| | | | Raised | Amount Recovered/ Regularized | Balance |
| 1. | 2007-09 | 06 | 2237 | 00 | 2237 |
| 2. | 2016-19 | 02 | 8100 | 00 | 8100 |
| 3 | 2016-19 | 03 | 133584 | 00 | 133584 |
| 3 | 2016-19 | 05 | 7452 | 00 | 7452 |
| 4 | 2016-19 | 07 | 16391 | 00 | 16391 |
| 5 | 2016-19 | 08 | 70035 | 00 | 70035 |
| 6 | 2016-19 | 11 | 11120 | 00 | 11120 |
| 7 | 2016-19 | 12 | 804 | 00 | 804 |
| Balance recovery to be made | | | 249723 | 00 | 249723 |

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Current Audit Report

During the course of current audit, 18 observation Memos were issued to the Office of Executive Engineer, PWD HMED (East) B-242, GTB Shahdara for the period 2019-20 to 2022-23. . Audit Memos have been converted into 12 Audit Paras and 06 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 | 9408 | 00 | 9408 | Para -03 |
| 2 | 09 | 1723 | 00 | 1723 | Para-09 |
| | Total | 11131 | 00 | 11131 | |

Internal audit report has been prepared on the basis of information furnished and made available by the Office of Executive Engineer, PWD HMED (East) B-242, GTB Hospital Complex, Shahdara 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

OLD Audit Report
(2007-2016)

PART-I
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PART-1

~~Part II~~

Old Audit Report

PART II

**Internal Audit Report on the Accounts of
The Executive Engineer, Electric Division M-253, PWD GTB
Hospital Complex, Delhi For the period 2007-08 & 2008-09
CURRENT AUDIT REPORT**

PARA No. 1 Personnel

PARA-I
PARA-II

Sub: Performance of Exe. Engineer (E) M-253, PWD, GTB Hospital Complex Delhi.

The PWD Electric Maintenance Division M-253 is entrusted with the electrical maintenance of GTB Hospital. The work involves electric installation & maintenance thereof in the hospital, staff quarter & Sr./Jr. resident Doctors hostels/Nurses hostel, providing high mast light/maintenance of street lights, installations of pump sets & maintenance thereof. Maintenance & operation of lifts, AC Plants, Incinerations, Boilers, DG sets, Provisions of air, conditioners, water coolers & desert coolers & maintenance thereof. PA system/fire fighting system etc.

On the basis of records furnished following irregularities/ shortcomings have been noticed. Reasons thereof may be furnished to audit

1. Allocation of Budget & Expenditure incurred- Irregularities thereof

(Ref. Audit Memo No. 15 dt. 3-11-2009)

As per the statement furnished by the Division in r/o allocation of Budget & Expenditure incurred thereof during the year 2007-08 and 2008-09, it has been observed that the Division had incurred the expenditure in excess against the sanctioned Budget to the Division as details given below, which is irregular:-

2007-08

(Rs. in Lakhs)

| S.No. | Head of A/c | Budget sanctioned | Expenditure Incurred | Excess Expenditure |
|-------|--|-------------------|----------------------|--------------------|
| 1. | Pay & Allowances Estt. (NP) (2059 Works) | - | 8.42 | 8.42 |
| 2. | TA/Medical (NP) | - | 0.07 | 0.07 |
| 3. | Offices Contingencies (NP) | - | 0.90 | 0.90 |
| | | Total | 9.39 | 9.39 |

12-11-02
PARA No.2 (Reference Audit Memo No. 10 dated 29-10-2009)
PARANO 2

Sub: Ban on engagement of Workers on Work Orders/Contract Basis Irregularities thereof.

Blanket ban was imposed by the Government of India on engagement of Casual/Daily rated workers vide O.M No. 38/11/84-ECX dated 19-11-85 and No. 32/6/92-EC-X (PE) dated 8-5-2002 of Directorate General of Works CPWD GOI. As per the above OM no Casual/Daily rated worker in any form or by any nomenclature should be engaged and the works of maintenance should be got done through the existing workers of the Department only.

Test check of the records/work order register/voucher of the Division as made available to the audit it has been observed that the strength of the Khallasi of the Division is 38 (approx.) but the Division has engaged the casual/daily rated workers and incurred an expenditure on their wages/overtime as under, which is violation of the above O.M, Reasons thereof may be elucidated to audit.

| <u>S.No</u> | <u>Year</u> | <u>Expenditure Incurred(approx.)</u> |
|-------------|-------------|--------------------------------------|
| 1. | 2007-08 | Rs. 612562/ |
| 2. | 2008-09 | Rs.593813/- |

Page No. 3
PARA No. 3

(Reference Audit Memo No. 04 dated 26-10-2009)

Sub: **Security Deposit Register.**

During the test check of Security Deposit Register, following irregularities/laxity have been observed:

1. As per Rule 189 of CCA (R&P) Rules 1983, all the Deposits or balances which are unclaimed for more than 3 completed account years after it becomes due should be credited as lapsed deposit in to Govt. A/c . Test check of record of Security Deposit Register for 2004-05 it has been noticed that Rs. 391268 (approx.) are lying in to A/c of the Division, which had neither been refunded to the Contractor nor it had been transferred/Lapsed deposit in to Govt. A/c. Some examples are given in Annexure-E.

2. As per Section 21.1.3 of CPWD works Manuals security Deposit of the contractors should be refunded after the prescribed maintenance period as stipulated in the agreement or after the date in which the final bill has been prepared and passed for payment whichever is later. And the Divisional Officer should keep as close watch on the delay on the refund of Security Deposit to contractor and the Register of Security Deposit should be periodically reviewed by the Divisional officer, but it has been noticed that following amount of Security deposit for the years 2005-06 to 2007-08 had not been refunded to the contractors as detail given against each nor the Divisional Officer had reviewed the Register:

| <u>S.No.</u> | <u>Year</u> | <u>Amount (approx.)</u> |
|--------------|-------------|-------------------------|
| 1. | 2005-06 | Rs. 187892/- |
| 2. | 2006-07 | Rs. 560626/- |
| 3. | 2007-08 | Rs. 339926/- |

3. Register has not been maintained properly and date of received of Security Deposits has not been recorded in prescribed column. Closing balance and opening balances had not been worked out.

Reasons of above irregularities/laxity may be elucidated to audit.

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Para 4

PARA No.4(Reference Audit Memo No. 12 & 16 dated 29-10-09 & 3-11-09)

Sub: **Un authorised Expenditure incurred by the Asstt. Engineers of the Div.**

- A. As per the delegation of financial power delegated to the AEs vide OM No. DGW/MAN/72 dated 21-8-2001 (Appendix-I of CPWD Works Manual) for award the work order (Annual limit) has been fixed Rs. 2 Lacs. test check of the records/ Work order register of the Sub. Divisions, it has been noticed that following AEs(Elect.) had incurred/awarded the work order above the amount of Rs. 2 Lacs as details given against each. Reasons of said irregularities may be elucidated to audit and excess amount may be got regularized under intimation to audit.

| S.No. | Sub.Division No. | Year | Total Amount of Work Order | Excess amount |
|-------|------------------|---------|----------------------------|----------------|
| 1. | I | 2007-08 | Rs. 4,37,473/- | Rs. 2,37,473/- |
| 2. | III | - do - | Rs. 2,75,805/- | Rs.75,805/- |
| 3. | I | 2008-09 | Rs. 2,20,941/- | Rs. 20,941/- |
| 4. | II | - do - | Rs. 325302/- | Rs.125302/- |
| 5. | IV | - do - | Rs. 2,73,180/- | Rs.73,180/- |

- B. As per appendix-I of CPWD works manual, 2007 the financial power has been delegated to the Asstt. Engineers to award of work without call of Tender up to Rs. 20000/- vide order No. DCW/MAS/129 dated 30-12-2005, but test check of the work orders registers maintained in the Sub Div. under the control of Exe. Engineer M-253, it has been noticed that, following works had been awarded excess the amount of Rs. 20000/- as details given against each. Reasons thereof may be elucidated to audit and excess amount may be got regularized from the competent authority under intimation to audit.

| S.No. | Award No./Date | Amount | Division | Name of Firm |
|-------|----------------|--------------|----------|------------------------|
| 1. | 24/1-12-2007 | Rs. 28000/- | I | M/s Olympus Elect. |
| 2. | 6/20-11-2007 | Rs. 34598/- | II | M/s Swami Electricals |
| 3. | 7/20-12-2007 | Rs. 36400/- | II | M/s Vidyut Karmic |
| 4. | 8/20-1-2008 | Rs. 26600/- | II | M/s Rishabh Batteries |
| 5. | 11/15-2-2008 | Rs. 27241/- | II | M/s Saroj Electricles |
| 6. | 17/12-3-2008 | Rs.26000/- | II | M/s Prakash Engineers |
| 7. | 5/27-5-2008 | Rs. 23486 | II | M/s Himani Electricles |
| 8. | 12/20-9-2008 | Rs. 38700/- | II | M/s U K Enterprises |
| 9. | 18/16-1-2009 | Rs. 25-960/- | II | M/s Sagar System |
| 10. | 10/8-2-2008 | Rs. 20580/- | II | M/s Raja Enterprises |

PARA No.5

(Reference Audit Memo No. 8 dated 28-10-2009)

A. Laxity In adjustment/Settlement of MPSS A/c resulted in accumulation to the tune of Rs. 7549196/-.

Test check of the records/monthly A/cs in r/o Material purchase settlement Suspense A/c of the Division It has been observed that an amount of Rs. 7549196/- as details given below was lying as on 31-3-2009.

| S.No. | Year | Out standing Amount |
|-------|--------------|----------------------|
| 1. | 2002-03 | Rs. 889297/- |
| 2. | 2003-04 | Rs. 326243/- |
| 3. | 2005-06 | Rs. 1068589/- |
| 4. | 2006-07 | Rs. 256634/- |
| 5. | 2007-08 | Rs. 3450837/- |
| 6. | 2008-09 | Rs. 1557596/- |
| | Total | Rs. 7549196/- |

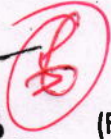
The above amount is lying under the Suspense Head since 2002-03, but the Division had not made efforts to adjust/settle the said amount. Resulting in huge accumulation of Rs. 7549196/- is pending in MPSS A/c. Efforts made by the Division to settle the above amount be elucidated to audit.

B. Civil/Public Works Department. (Ref. Audit Memo No. 9 dated 28-10-2009)

Test check of monthly Account of 3/2009 of the Division it has been noticed that an amount of Rs. 1,03,82,376/- was lying as on 31-3-2009 outstanding under the Public Works Deposits of the Division as details given below:

| S.No. | Head of A/c | Amount outstanding |
|-------|---|-----------------------|
| 1. | Civil Deposit, Security Deposit | Rs. 7999472/- |
| 2. | Civil Deposit, Public Works Deposit | Rs. 239704/- |
| 3. | Civil Deposit, other Deposit (withheld) | Rs. 2143200/- |
| | Total | Rs. 10382376/- |

It may be clarified under which circumstances the above outstanding amount are lying un settled till date. Action taken by the Division to clear the outstanding amount may be elucidated to audit.

Para No. 6 

PARA No.6 (Reference Audit Memo No. 6 dated 27-10-2009)

OTHER IRREGULARITIES

(I) **Income Tax.** (Reference Audit Memo No. 03 dated 23-10-2009)

During the test check of the records of Income Tax for the year 2007-08 & 2008-09 following short recovery/irregularities have been noticed which may be recovered after due verification of facts and figures under intimation to audit.

- (1) DDO had allowed rebate under section 15 of IT Act in excess amount of HRA as details given in annexure-H. hence income Tax on the said amount may be recovered under intimation to audit.
- (II) DDO has allowed the rebated U/s 80c to the following officials, but said documents/proof thereof had not been produced to audit for verification which may be produced, falling which Income tax on the said amount may be recovered under intimation to audit.

2007-08

| S.No. | Name of official | Designation | Document required |
|-------|--------------------|-------------|----------------------|
| 1. | Sh. Guru Dutt | Pump Opr. | Rs. 12,360/- u/s 80c |
| 2. | Sh. Brij Pal Singh | Pump Opr. | Rs. 66660/-u/s 80c |

2008-09

| S.No. | Name of official | Designation | Document required |
|-------|------------------|-------------|-------------------|
| 1. | Sh. Pramod Kumar | Wireman | Rs. 9467/- LIC |

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(ii) **Adjustment of LTC Advance.**

During the test check of the records/Register of LTC advance register, following irregularities/shortcomings have been observed:-

1. LTC advance had been paid to the officials as shown in Annexure-L, but said advances had not been adjusted till date. Hence said amount with penal interest may be recovered after the due verifications of facts & figures from the official as shown against each under intimation to audit.
2. LTC advance had been paid to following officials but date of payment has not been recorded in the register, which is irregular. The date of disbursement may be recorded and penal interest along with amount of LTC may be calculated & recovered under intimation to audit.

| S.No. | Name of officials | Block Year | Amount |
|-------|---------------------------|------------|-------------|
| 1. | Sh. Thomas Devasia | 2006-07 | Rs. 3220/- |
| 2. | Sh. Deep Chand Mahor, UDC | 2002-05 | Rs. 21353/- |

Reasons of above irregularities may be elucidated to audit.

(iii) **Tools & Plant Register.** (Reference Audit Memo No. 11 dated 29-10-2009)

During the test check of T & P Register following irregularities/shortcomings have been observed:-

1. Physical verification of the store has been done under clause 46.3 of CPWD works manual.
2. (a) Items as 1 No. Revolving Chair, 4 nos. Visitor chair, 3 nos. closed type rack, 3 nos. open type steel rack procured but details i.e. amount of the item, bill no. etc has not been recorded.
(b) Items received from other works but cost, detail thereof has not been recorded.

3. Following articles are lying in the store since 27-11-95, which had neither been issued nor auctioned:

| S.No. | Name of Item | Quantity |
|-------|-------------------------|----------|
| i. | Single Steel Ladle 14ft | 01 |
| ii. | Wooden Ladle 10ft | 01 |
| iii. | Room Heater | 01 |
| iv. | Umbrella | 04 |
| v. | Verdure Colesper | 01 |
| vi. | Duplicating Machine | 01 |
| vii. | Cubicle Board | 02 |

4. Articles had been auctioned but date of auction and records/files thereof had not been recorded/produced for scrutiny.
5. Progressive total has not been worked out and balances of items shown as NIL without its transfer to other offices or auction thereof.
6. Placement register has not been maintained.

Reasons of above irregularities may be elucidated to audit.

ANNEXURE-E

| S.No | Name of Contractor | Date of EMD received | Amount |
|------|------------------------------|----------------------|--------------|
| 1 | M/s Lobo Tek | 16-4-2004 | Rs. 100896/ |
| 2. | M/s Sidhhi Vinayak | 6-8-2004 | Rs. 3000/ |
| 3. | M/s Fire Portion System | 24-8-2004 | Rs. 12940/ |
| 4. | M/s Welcome Cyprus | 15-7-2004 | Rs. 6317/ |
| 5. | M/s Lobo Tek | 20-7-2004 | Rs. 3118/ |
| 6. | M/s Akash Enterprises | 10-9-2004 | Rs. 3115/ |
| 7. | M/s Aprotect system P (Ltd.) | 8-10-2004 | Rs. 4204/ |
| 8. | M/s Lobo Tek | 10-11-2004 | Rs. 39823/- |
| 9. | M/s Lobo Tek | 21-12-2004 | Rs. 100896/- |
| 10. | M/s Nova Engineers | 9-2-2005 | Rs. 19663/- |
| 11. | M/s Sai Techno System | 11-2-2005 | Rs. 3455/- |
| 12. | M/s MG Tools | 23-2-2005 | Rs.3964/- |
| 13. | M/s Varun Associates | 30-3-2005 | Rs. 3621/- |
| 14. | M/s Usha Firesnow | 11-2-2005 | Rs.3500/ |
| 15. | M/s Bharat Pretech Ltd. | 24-12-2004 | Rs. 4458/- |

ANNEXURE-H

2007-08

| S.No. | Name of official/ Designation | Rebate on HRA exempted | Rebate should exempted | Excess amount of HBA exempt ed | I.Tax on excess amount |
|-------|--------------------------------------|------------------------------|------------------------------|--|---------------------------|
| 1. | Sh. Jagdish Prasad, Pump Operator | Rs. 22062/- | Rs. 13846/- | Rs. 8216/- | Rs. 822+25=847 |
| 2. | Sh. Harpal Singh, Pump Operator | Rs. 23148/- | Rs. 22737/- | Rs. 411/- | Rs. 41+1=42 |

2008-09

| S.No. | Name of official/ Designation | Rebate on HRA exempted | Rebate should exempted | Excess amount of HBA exempt ed | I.Tax on excess amount |
|-------|----------------------------------|------------------------------|------------------------------|--|---------------------------|
| 1. | Sh. Khemchand, Wire man | Rs. 26710/- | Rs. 24525/- | Rs. 2185/- | 219+7=226 |
| 2. | Sh. Mohan Lal | Rs. 3104/- | Rs. 28633/- | Rs. 2771/- | 277+8=285 |
| 3. | Meen Bahadur, AC Mech. | Rs. 30939/- | Rs. 27866/- | Rs. 3073/- | 307+9=316 |
| 4. | Sh. Subhash Saaxena, Khallasi | Rs. 12822/- | Rs. 10554/- | Rs. 2268/ | 227+7324 |
| 5 | Sh. Jagdish, P.Oprator | Rs. 23538/- | Rs.20751/- | Rs. 2787/- | 279+8=287 |
| | | | | Total | 2172+65=2237 |

Annexure-L

| S.No. | Name of official | Amount of LTC Advance | Date of Payment | period of retention upto 9/2009 | | Recovery of advance+penal interest up to 9/2009 |
|-------|--------------------------|-----------------------|-----------------|---------------------------------|-------|---|
| | | | | year | month | |
| 1. | Sh. N.R.Sharma, JE(E) | Rs. 5875/- | 5-6-2008 | 1 | 2 | Rs. 6560/- |
| 2. | Sh. Bhupender Singh, P.O | Rs. 2635/- | 7-6-2007 | 2 | 2 | Rs. 3207/- |
| | | Rs.582/- | 12-1-2009 | - | 8 | Rs. 621/- |
| 3 | Sh. Ram Ashish Mehto.W/M | Rs. 2880/- | 3-5-2008 | 1 | 3 | Rs.3240/- |
| 4. | Sh. Mechel Lobo, Kh. | Rs. 3262/- | 10-12-2008 | - | 9 | Rs. 3507 |

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PART -II
CURRENT AUDIT REPORT
(2016-17 to 2018-19)

PARA No. 01
(Audit Memo No. 01 Dated: 18.12.2019)

Subject: - **Heavy outstanding balances under deposits.**

During test check of monthly account of O/o **EE(E) Health Maint Elect Division East, HMED(East), B-242(N),GTB Complex, Shahdara, Delhi** for the month of March, 2019, it was observed that an amount of Rs. 10.40 Crore 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) | 47983700 |
| Civil Deposits - Public Work Deposits (Part III) | 9660013 |
| Civil Deposits - Other Deposits (Pat-V) | 46351538 |
| Total outstanding as on 31.03.2019 | 103995251 |

Heavy accumulation under Part-II of Rs. 4.80 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. 96.60 Crore under Part-III was due to non execution of work against deposits. Details of deposits lying outstanding with the Department, Amount received, amount spend were not made available & thus it could not be verified how long the deposits were outstanding and which Department were involved. Deposit under Part V has accumulated due to withheld amount from contractor's bill on account of non-sanction of EOT cases, testing defects, pending works etc.

Accumulation of Rs. 4.63 Crore was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

Efforts should be made to adjust the outstanding balances and result thereon may be intimated to audit.

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Subject:-**Recovery of Rs.8100/-on account of Short deduction of UTGEIS.**

The rates of license fee and water charges for various types of the Govt. of NCT of Delhi Residential (General Proof) Accommodation have been revised w.e.f 01.07.2017 vide order No F4(1)/Misc/PWD& H/A-II/2004/P.F /10039-51 dated 16/07/2018 issued by Deputy Secretary (PWD)/Policy , Public Works Department GNCT of Delhi Sectt. New Delhi.

During test check of the Pay Bill Register in r/o **EE(E) Health Maint Elect Division East, HMED(East), B-242(N),GTB Complex, Shahdara, Delhi** for the period 2016-2019 it has been observed that the division has not revised the License Fee in respect of government accommodation allotted to the staff. Hence there is a short deduction of UTGEIS of Rs.8100 /-

The details of recovery to be made from the officials are given as under:-

| S. No | Name & Design. Sh. | Amount deducted | Amount to be deducted | Difference | Period/ Months | Months | Amount Short Deducted to be re covered |
|--------------|----------------------|-----------------|-----------------------|------------|----------------|--------|--|
| 1. | Shyam Singh, Khalasi | 15 | 30 | 15 | 01/11 to 12/19 | 108 | 1620 |
| 2. | Ram Vilas Khalasi | 15 | 30 | 15 | 01/11 to 12/18 | 108 | 1620 |
| 3. | Ram Sakal, Khalasi | 15 | 30 | 15 | 01/11 to 12/19 | 108 | 1620 |
| 4. | Raj Kumar, Khalasi | 15 | 30 | 15 | 01/11 to 12/19 | 108 | 1620 |
| 5. | Badan Singh, Khalasi | 15 | 30 | 15 | 01/11 to 12/19 | 108 | 1620 |
| Total | | | | | | | 8100 |

Hence, recovery of Rs8100/- may be made from the above officials after due verification of facts and figures under intimation to audit. Similar cases may also be reviewed on the basis of above observations.

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PASA NO. 03

24c
30c**Subject:-Recovery of Rs.1,33,584/-on account of Short deduction of License Fee and Water charges.**

The rates of license fee and water charges for various types of the Govt. of NCT of Delhi Residential (General Proof) Accommodation have been revised w.e.f 01.07.2017 vide order No F4(1)/Misc/PWD& H/A-II/2004/P.F /10039-51 dated 16/07/2018 issued by Deputy Secretary (PWD)/Policy , Public Works Department GNCT of Delhi Sectt. New Delhi.

During test check of the Pay Bill Register in r/o **EE(E) Health Maint. Elect. Division East, HMED(East), B-242(N),GTB Complex, Shahdara, Delhi** for the period 2016-2019 it has been observed that the division has not revised the License Fee in respect of government accommodation allotted to the staff. Hence there is a short deduction of License Fee of Rs.1,33,584 /-

The details of recovery to be made from the officials are given as under:-

| S. N. | Name & Design. Sh./Smt. | Address of Govt. Qtr. | Lic.Fee deducted | Lic. Fee to be deducted | Period/ Difference | No. of months | Differe nce | Amt. to be recover ed |
|--------------|--|---|----------------------------------|----------------------------------|--------------------|---------------|-------------|-----------------------|
| 1. | Rohtash* Singh, AC Mechanic, sub-div. HE-I | C-75,GTB Complex, Dilshad Garden, Delhi. | 1110 (370x3= 1110) | 1410 (470x3= 1410) | 07/17 to 12/19 | 30 | 300 | 9000 |
| 2. | Sriniwas,* Lift Operator, sub-div. HE-I | C-80,GTB Complex, Dilshad Garden, Delhi. | 1110 (370x3= 1110) | 1410 (470x3= 1410) | 07/17 to 12/19 | 30 | 300 | 9000 |
| 3. | Rajinder Singh*, Pump Oprator, Sub.div. HE-I | C-76, GTB Complex Dilshad Garden, Delhi. | 657 | 930 (310x3= 930) | 07/12 to 6/13 | 12 | 273 | 3276 |
| | | | 657 | 1110 (370x3= 1110) | 7/13 to 6/15 | 24 | 453 | 10872 |
| | | | 606 | 1110 (370x3= 1110) | 7/15 to 6/17 | 24 | 504 | 12096 |
| | | | 606 | 1410 (470x3= 1410) | 7/17 to 12/19 | 30 | 804 | 24120 |
| 4. | Surinder Singh, Wireman, sub-div. HE-II | A-74, LBSH Campus, khichripur, Delhi | 115+157 (water charges) = 272 | 150+157 (water charges) = 307 | 07/17 to 12/19 | 30 | 35 | 1050 |
| 5. | Raj Kumar Paswan, Khalasi, subdiv HE-I | A-185, GTB complex, Dilshad Garden, Delhi | 135+157 (water charges)= 292 | 150+157 (water charges) = 307 | 07/17 to 12/19 | 30 | 15 | 450 |
| TOTAL | | | | | | | | 69864 |

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| S. No | Name & Design. Sh./Smt. | Address of Govt. Qtr. & type of Qtr | Water charges for eligible category | Period/ | No. of months | Water charges deducted by division | Difference | Amt. to be recovered |
|--------------|---|---|-------------------------------------|----------------|---------------|------------------------------------|------------|----------------------|
| 1. | Rohtash* Singh, AC Mechanic, sub-div. HE- | C-75,GTB Complex, Dilshad Garden, Delhi. (Type-C) | 236 | 07/12 to 12/19 | 90 | nil | 236 | 21240 |
| 2. | Sriniwas,* Lift Operator, sub-div. HE-I | C-80,GTB Complex, Dilshad Garden, Delhi. (Type-C) | 236 | 07/12 to 12/19 | 90 | nil | 236 | 21240 |
| 3. | Rajinder Singh*, Pump Oprator, Sub.div. HE- | C-76, GTB Complex Dilshad Garden, Delhi. | 236 | 07/12 to 12/19 | 90 | nil | 236 | 21240 |
| TOTAL | | | | | | | | 63720 |

Hence, recovery of Rs1,33,584/- may be made from the above officials after due verification of facts and figures under intimation to audit. Similar cases may also be reviewed on the basis of above observations.

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PARAN0. 04

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(Audit Memo No. 05 Dated: 19.12.2019)

Subject: - Time barred cheques amounting to Rs.1,66,093/-

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

During the test check of CPWA-51, schedule of monthly settlement with treasuries (Part-II cheque issued and paid/Details of difference) it has been noticed that the following cheques amounting to Rs.1,66,093/- which were issued by the division have not been encashed till date and thus become time barred:-

| S.No. | Cheque No. | Date of issue | Amount (in Rs.) |
|--------------|------------|---------------|-----------------|
| 1. | 307279 | 13.03.1998 | 14,220 |
| 2. | 303324 | 28.04.1998 | 3744 |
| 3. | 939987 | 16.03.1999 | 10396 |
| 4. | 123329 | 23.01.2002 | 1571 |
| 5. | 123302 | 25.02.2002 | 19643 |
| 6. | 123850 | 06.06.2002 | 1375 |
| 7. | 125009 | 13.09.2004 | 1440 |
| 8. | 125319 | 27.01.2005 | 2700 |
| 9. | 125367 | 16.02.2005 | 1276 |
| 10. | 612275 | 08.06.2005 | 2552 |
| 11. | 612769 | 25.01.2006 | 1276 |
| 12. | 848202 | 12.03.2006 | 6733 |
| 13. | 197137 | 01.08.2007 | 850 |
| 14. | 661310 | 14.05.2008 | 1294 |
| 15. | 924341 | 02.12.2009 | 9782 |
| 16. | 929552 | 18.05.2013 | 2000 |
| 17. | 929557 | 27.05.2013 | 1106 |
| 18. | 929558 | 27.05.2013 | 3227 |
| 19. | 929559 | 27.05.2013 | 1551 |
| 20. | 929560 | 27.05.2013 | 1733 |
| 21. | 929561 | 27.05.2013 | 1179 |
| 22. | 794617 | 24.07.2013 | 9500 |
| 23. | A794746 | 29.10.2013 | 555 |
| 24. | A873661 | 16.03.2015 | 56180 |
| 25. | C540513 | 21.03.2016 | 1008 |
| 26. | C541561 | 29.06.2017 | 1202 |
| 27. | C540567 | 04.08.2017 | 8000 |
| TOTAL | | | 166,093 |

Efforts should be made to settle the time barred cheques and result thereon may be intimated to audit.

PARA NO. 05

Audit Memo. No. 06 Dated: -19.12.2019

PARA NO. 05

25/L
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Subject:- Recovery of overpayment of Transport Allowance amounting to Rs.7452/-

As per Govt. of India, Ministry of Finance, Department of Expenditure No. 21(1)/97.EII (B) dated 30.10.1997, the Transport Allowance is granted to Govt. Employees w.e.f. 1.8.1997. This allowance will not be admissible during absence from duty for full calendar month due to leave, EOL, Maternity Leave, CCL, Medical Leave, EL etc. for the period 2016-2019.

The scrutiny of Personal files of work charged staff and PBR, it was noticed that the transport allowance was paid to following staff during the period. The details of overpayment made on account of TA is as under:

| S.No. | Name & Designation of the official | Period of leave for which TA paid | TA paid by the Deptt. | Amount to be recovered (in Rs.) | Remarks |
|--------------|--------------------------------------|-----------------------------------|-----------------------|---------------------------------|--|
| 1. | Sh. Rajinder Singh, Pump operator | Jan, 18 | Rs.3852/- | Rs.3852/- | - |
| 2. | Sh. Yashwir Singh, Wireman | May,16 | Rs.3600/- | Rs.3600/- | 01-05-16 to 18-05-16: EL 19-05-16 to 28-05-16:HPL 29-05-16 to 03-06-16:EOL with Medical Leave |
| Total | | | | Rs. 7452/- | |

Hence, recovery of Rs.7,452/- may be made from the above officials after due verification of facts and figures under intimation to audit. Other similar type of cases may also be got reviewed at DDO/HOO level.

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PARA No.6
(Audit Memo No. 07 Dated: 20.12.2019)

para No. 9

para 10

24/11
20/12

Subject: - Non revalidation of FDR/Bank Guarantees

During the course of audit of Valuable Register maintained in PWD Division, B-242(N), it has been observed that the validity of a number of FDR/Bank Guarantees, submitted by contractors, has already expired and the Division has not made any efforts to get these FDR/Bank Guarantee revalidated as per detail given here under. Similar types of other cases may also be reviewed and actions may be taken either to revalidate this FDR/PG or refund them to the concerned firms if the purpose of holding this FDRs/PG has been fulfilled.

| S. No | Name of agency M/s. | Details of EMD FDR/BG | Amount of EMD FDR/BG | Date of expiry of validity of FDR/BG |
|-------|--|---|----------------------|--------------------------------------|
| 1. | M/s A.S. Electric works | 489820dt.02.11.16(VIJAYA BANK) | 9100 | 02.05.17 |
| 2. | Vidyut Karmic Co. | 996424 dt.14.06.17 (OBC) | 27000 | 13.09.17 |
| 3. | SHRADDHA ELECTRICALS | 0276003 dt.24.03.17(United Bank of India) | 32700 | 24.09.17 |
| 4. | AKOUSTIK COMMUNICATIONS | 916040025382066 dt.09.05.16(AXIS BANK) | 10000 | 09.05.17 |
| 5. | AKOUSTIK COMMUNICATIONS | Account no.916040027256835 Dt.18.05.16(AXIS BANK) | 30000 | 18.05.19 |
| 6. | JOHNSON LIFTS(P) LTD. POWER PLUS ACCOUNT | Account no.67390335115 Dt.30.01.17(AXIS BANK) | 19673 | 30.01.18 |
| 7. | M/S ICON RO SYSTEMS | 0962168dt.15.03.17(KARNATAKA BANK) | 5175 | 15.03.18 |
| 8. | SHRADDHA ELECTRICALS | 0275978dt.03.03.17(United Bank of India) | 10000 | 03.09.17 |
| 9. | SANGEETA ELECTRIALS | Account no. 606145110005984dt.09.03.17 (BOI) | 98000 | 09.03.18 |
| 10. | ROYEL ELECTRICALS | 480961 DT.31.12.16(OBC) | 183860 | 31.12.17 |
| 11. | JOHNSON LIFTS(P) LTD. POWER PLUS ACCOUNT | Account no. 36950767708dt.15.06.17 (STATE BANK OF TRAVNCORE)) | 22999 | 15.06.18 |
| 12. | COOL INDIA | Account no. 36922537178 dt.02.06.17(STATE BANK OF INDIA) | 179000 | 02.12.18 |
| 13. | JOHNSON LIFTS(P) LTD. POWER PLUS ACCOUNT | Account no. 67396432578dt.22.03.17(STATE BANK OF TRAVNCORE)) | 32953 | 22.03.18 |

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| | | | | |
|-----|------------------------|---|-------|----------|
| 14 | SANGEETA ELECTRIALS | Account no. 606145110006021 dt.31.03.17 (BOI) | 50000 | 31.03.18 |
| 15. | COOL INDIA | Account no. 36817157630 dt.27.04.17 (STATE BANK OF INDIA) | 50000 | 27.04.18 |

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Action may be taken either to revalidate these FDR/PG or refund them to the concerned firms if the purpose of holding these FDR/PG has been fulfilled or it is therefore suggested that year-wise details of the FDRs be ascertained and unclaimed FDRs for more than 3 years credited to Govt. revenue as per provision and similar types of other cases may also be reviewed under intimation to Audit.

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PARA NO.07

(Audit Memo No. 08 Dated :20.12.2019)

Sub: Overpayment of medical reimbursement amounting to Rs.16391/-.

CS(MA) beneficiaries are entitled to facilities of private, semi-private or general ward depending on their Basic Pay. The entitlement is as follows:-

| Sl.No. | Corresponding Basic Pay drawn by the officer in VIICPC per month | Ward Entitlement |
|--------|--|------------------|
| 1. | Upto Rs. 47,600 | General Ward |
| 2. | Rs. 47,601 to 63,100 | Semi-Private |
| 3. | Rs. 63,101 and above | Private Ward |

The Package rates given in rate list of CGHS are for semi-private ward. The Package rates prescribed are for semi-private ward. If the beneficiary is entitled for general ward, there will be a decrease of 10% in rates, for private entitlement; there will be an increase of 15%.

As per order no. 536/2012/R&H/CGHS, Govt. of India, Ministry of Health & Family Welfare, Department of Health & Family Welfare, CGHS(Policy) Division dated 21st August, 2014 issued by US to the Govt. of India, IOL Categories and revised ceiling rates are recommended for CGHS/CS(MS) beneficiaries :

- a. Hydrophobic Foldable IOL : Rs.5,800/-
(Multi-piece/Single piece Aspheric)
- b. Hydrophobic Acrylic IOL :Rs. 4,500/-
- c. PMMA IOL(AC/PC) :Rs. 500/-
- d. Scleral Fixated IOL : Rs. 3,500/-

Reimbursement for LASIK surgery and INTACS Rings is not recommended.

Therapeutic and Bandage contact Lenses for Keratoconus of Corneal Ulcers can be considered on a case to case basis.

Further, reimbursement for IOL Implants will be limited to ceiling rates or actual, whichever is less and will be reimbursable in addition to the package rates for cataract surgery procedure. The reimbursement at the above mentioned ceiling rates will be done as per the rates fixed for the various types of IOL mentioned at the IOL actually used in the surgery. It is mandatory for the operating surgeon of all private empanelled hospital/CGHS&CS(MA) beneficiaries to attach the empty IOL sticker, bearing the signature and stamp of the operating surgeon on it, along with the bill in support of type of IOL, containing its batch number.

- A. During the test check of Contingent Vouchers it is observed that Sh. Rajinder Kumar, Operator (Basic pay Rs.50500/-) is entitled for semi-private ward. At the time of admission for indoor treatment in package rates at Sharp Sight Centre, Defence Enclave, Preet Vihar, Vikas Marg, Delhi for his wife, Smt. Maya Devi, he has been reimbursed of Rs. 26,781/- which is irregular. Details are as under:-

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| Name & Designation | Name of Hospital | Bill No. & Date | Amount reimbursed(in Rs.) | Amount Admissible(in Rs.) | Amount overpaid |
|------------------------------|---|---|---------------------------|---------------------------|--|
| Sh. Rajinder Kumar, Operator | Deepak Memorial Hospital, Vikas Marg, Preet Vihar | 126/AE(E), Division HE-I dt. 20/06/2016 | Rs. 26,781/- | Rs.15281/- | Rs.11500/-* *Extra IOL payment is not admissible as per above mentioned order |

B. Sh. Surinder Singh, Wireman (Basic Pay Rs. 39000/-) is entitled for General ward. At the time of admission for indoor treatment in package rates at Kailash Hospital & Heart Institute, Noida for his mother, Smt. Pratima Devi, he has been reimbursed of Rs. 20,733/- which is irregular. Details are as under:-

| Name & Designation | Name of Hospital | Bill No. & Date | Amount reimbursed (in Rs.) | Amount Admissible (in Rs.) | Amount overpaid |
|-----------------------------|---|------------------------------|----------------------------|----------------------------|---|
| Sh. Surinder Singh, Wireman | Kailash Hospital & Heart Institute, Noida | 11/AE(E), Division HE-II dt. | Rs. 20,733/- | Rs.15842/- | Rs.4891/-* *Implant charges restricted to Hydrophobic Foldable IOL (Multi-piece/Single piece Aspheric) as per above mentioned order *The beneficiary is entitled for general ward, there will be a decrease of 10% in rates |

Hence, recovery of Rs16391/- may be made from the above official after due verification of facts and figures under intimation to audit. Similar cases may also be reviewed under intimation to audit.

PARA NO. 08

(Audit Memo No. 12 Dated: 23.12.2019)

Sub:- Recovery of Rs. 70,035/- from Division Staff towards Tuition Fees during the financial year 2016-19.

As per Children Education Allowance, the number of children for whom the CEA/ Hostel Subsidy is drawn at a time should not exceed three in respect of children born upto 31-12-1987 and two in respect of children born thereafter.

During the test-check of Children Education Allowance Register, relating to reimbursement of tuitions fee of the division staff of EE(E) Health Maint. Elect Division East, HMED (East), B-242(N),GTB Complex for the period 2016-17 to 2018-19, it has been observed that the division has made reimbursement for third child in respect of the following official.

| S. NO. | Name of the official & Designation | Financial year | Amount paid | Amount admissible | Excess amount paid | Remarks |
|--------------|------------------------------------|-------------------------------|-------------------------|-------------------|-------------------------|--|
| 1. | Sh. Rakesh Kumar, Lift Operator | 2015-16 2016-17 2017-18 | 18000 15000 18000 | 0 0 0 | 18000 15000 18000 | The official has claimed for the third child, viz. Meenakshi, DOB: 06-07-2000 |
| 2. | Sh. Dharamveer Singh, Khalasi | 2016-17 2017-18 | 16585 19035 | 0 | 19035 | The division has made the double payment to Sh. Dharamveer Singh, Khalasi for his child viz. <u>Avi kumar</u> for class <u>UKG</u> . |
| Total | | | | | 70035 | |

Hence, recovery of Rs.70,035/- may be made from the above official after due verification of facts and figures under intimation to audit. Other similar type of cases may also be got reviewed at HOO /DDO level.

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PARA NO. 09
(Audit Memo No. 13 Dated :24.12.2019)

Subject: -Irregular expenditure on deployment of Contractual staff in division office without approval of Competent Authority.

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

As per Cabinet decision No.2215 dated 29.09.2015 that:-

“the ICSIL should be continued as empanelled agency at the same rate (i.e.10 %) as service charges of ICSIL for Govt. of NCT of Delhi to provide all types of contractual manpower at various levels to the Departments of Govt. of NCT of Delhi as per their requirements.”

The above cabinet decision endorsed by Dy. Commissioner, Industries, DSIIDC vide letter No.FC.1/2015/4155 to 4164 dated 8th December, 2015.

During the test check of Work order register of Division for the year 2016-19 revealed that contractual staffs were deployed in the division in addition to the sanctioned and filled up posts. The details are as under:-

| S.No. | Agreement No./Voucher no. | Description | Rate | Amount paid (in Rs.) |
|-------|---|--|---|----------------------|
| 01. | AgreementNo.271/EE(E)/PWDEMDM.35 2/2014-15 dt.18.04.17 Charge to RMO Electrical/ Mechanical Services installation at SGM Hospital Mangolpuri,Delhi(SH: Running & operation of Lifts.)Contractor Name:M/S Shubham Enterprises. | Services of Peon-cum-messenger for 11.6 months | 11017/- per month | 127797 |
| 02. | AgreementNo.04/AE(E)/BPSDB-2422/PWD/2015-16 dt.07.05.15 Charge to RMO Sub Station equipments HT/LT Panels, TRS, APFC Panel at sub station no.1 to 4 at GTB Hospital, Delhi(SH: Providing services of Data Entry Operator in sub division office) Name:M/S M.G. TOOLS | (i) Services of Data Entry Operator for12 months (ii) Overtime hrs. for300hr (iii)Services of wireman for 2 months | 14250/- per month= 171000 @59/-per hour=17700/- 11108/-per month= 22216/- | 210916 |

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|--|---|--|--------|
| Agreement No. 64/CE/HMED(East)/PWD/ GTBH/16-17 dt. 13.06.16 Charge to RMO Sub Station equipments HT/LT Panels, TRS. APFC Panel at sub station no. 1 to 4 at GTB Hospital, Delhi (SH: Providing services of Data Entry Operator in sub division office) Name: M/S M.G. TOOLS | (i) Services of Data Entry Operator for 1 months 29 days (ii) Overtime hrs. for 180 hrs. - 2 nos. (iii) Overtime hrs. for 538 hrs. - 2 nos. | 29999/ per month = 358880.33 @ 70.00 = 12600.00 @ 70.00 = 37660.00 | 409140 |
| Total | | | 747853 |

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The following observations are made in this regard:-

1. No approval or concurrence of AR/Finance Department had been obtained for deployment of such additional personnel. Expenditure incurred on the deployment of private security and outsourced staff unauthorized aggregated to Rs. 747853/- during the period 2016-19.
2. The entire expenditure incurred on the deployment of contractual staff was charged A/R & M/O to various buildings was irregular as expenditure on deployment of contractual staff cannot be treated as part of annual maintenance work expenditure.

Moreover, the outsource staff deputed at Circle Office & Office of the Chief Engineer (North) PWD, MSO Building, New Delhi and huge expenditure incurred on outsource staff by division, which is irregular. Both office are separate. the expenditure on this account should have been met from their own budget.

The same objection has been raised by the previous audit vide Para No.6 (Ref. Memo No.16.17 & 18, audit period 2013-2016) for regularization expenditure amounting to Rs.118500/- from A.R. & Finance Department which details as under:-

| S. No. | Name of Firm | Voucher No. (March 2016) | Amount (in Rs.) | Remarks |
|--------|---------------|--------------------------|-----------------|-------------------------|
| 1. | Parveen Kumar | 86 | 10000 | Computer Operator |
| 2. | Parveen Kumar | 87 | 10000 | Computer Operator |
| 3. | Parveen Kumar | 88 | 9000 | Attendant |
| 4. | Parveen Kumar | 89 | 9000 | Attendant |
| 5. | Raman Kumar | 115 | 13000 | Computer Operator |
| 6. | Raman Kumar | 116 | 13000 | Computer Operator |
| 7. | Raman Kumar | 117 | 10500 | Attendant cum Messenger |

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| | | | | |
|-----|-------------|-----|-------|-------------------------|
| 8. | Raman Kumar | 118 | 13000 | Attendant Messenger cum |
| 9. | Raman Kumar | 119 | 16000 | Computer Operator |
| 10. | Raman Kumar | 120 | 15000 | Computer Operator |

But the Division has not taken any process for regularization. In spite of this, the division has been incurred expenditure amounting to Rs.747853/- during the audit period 2016-19.

The expenditure incurred Rs.118500/-during the period 2013-16 and Rs. 747853/- for the period 2016-19 has been charged to work which is irregular, the division may regularize expenditure from the A.R. Department and Finance Department on deploying of contractual staff and other similar cases may also review under intimation to audit

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Sub.: Irregular Contingent Expenditure made by the Division and charged to work .

As per Finance (Infrastructure) Department, GNCT of Delhi's order No.F1(9)/2015-16/Fin.EXP.4/Infra/6277-6416 dated 22.12.2015 'the provision of contingencies is meant for unforeseeable and unidentifiable items which cannot be included/anticipated while preparing estimates for the work/project and personal claims on any account including conveyance, office contingencies etc. shall not be charged on works.

On the scrutiny of the vouchers relating to works for the audit period 2016-2019, it is observed that the expenditure has been incurred through Hand receipts, Permanent Imprest and bills in r/o office stationery of division & sub divisions, photocopy charges, MTNL Bills, conveyance charges etc. were debited to various works. Few of the examples of such expenditure are given below:-

| No. | CV No. and date | Item | Name of work | Firm M/S. | Amount (in Rs.) |
|-----|-----------------|-------------------------------------|---|--------------------|-----------------|
| 1. | 38/30.05.2016 | Purchase of Office Stationery items | A/R & M/O E.I. & Fans at S.G.M.H. | Prity Enterprises | 5105 |
| 2. | 56/05.07.2016 | Purchase of Office Stationery items | A/R & M/O Electrical & Mechanical Services at S.R.H.C. Hospital | M.K. Enterprises | 7119 |
| 3. | 68/08.12.2016 | Purchase of Office Stationery items | A/R & M/O D.G.Sets ,AMF Panel,E-Panel at GTBH, Shahdara | M.K. Enterprises | 3455 |
| 4. | 69/08.12.2016 | Purchase of Office Stationery items | A/R & M/O D.G.Sets ,AMF Panel,E-Panel at GTBH, Shahdara | Bharat Trading Co. | 10850 |
| 5. | 70/08.12.2016 | Purchase of Office Stationery items | A/R & M/O D.G.Sets ,AMF Panel,E-Panel at GTBH, Shahdara | Bharat Trading Co. | 6522 |
| 6. | 71/08.12.2016 | Purchase of Office Stationery items | A/R & M/O D.G.Sets ,AMF Panel,E-Panel at GTBH, Shahdara | Bharat Trading Co. | 5150 |
| 7. | 72/08.12.2016 | Purchase of Office Stationery items | A/R & M/O D.G.Sets ,AMF Panel,E-Panel at GTBH, Shahdara | M.K. Enterprises | 7653 |
| 8. | 73/08.12.2016 | Purchase of Office Stationery items | A/R & M/O D.G.Sets ,AMF Panel,E-Panel at GTBH, Shahdara | M.K. Enterprises | 7555 |
| 9. | 74/08.12.2016 | Purchase of Office Stationery items | A/R & M/O D.G.Sets ,AMF Panel,E-Panel at GTBH, Shahdara | Bharat Trading Co. | 6735 |
| 10. | 75/08.12.2016 | Purchase of Office Stationery items | A/R & M/O D.G.Sets ,AMF Panel,E-Panel at GTBH, Shahdara | Bharat Trading Co. | 6733 |
| 11. | 76/08.12.2016 | Purchase of Office Stationery items | A/R & M/O D.G.Sets ,AMF Panel,E-Panel at GTBH, Shahdara | Bharat Trading Co. | 4105 |
| 12. | 125/25.10.2017 | Purchase of Office | A/R & M/O to E & M | M.K. Enterprises | 5372 |

| | | | | | |
|--------------|-----------------|-------------------------------------|--|--------------------|--------------|
| | | Stationery items | services at B.J.R.M. Hospital. Jahangir Puri. Delhi | | 1510 |
| 13. | 1/6 /24.4.2018 | Purchase of Office Stationery items | MOEI & Fans in OPD Block. Admin Block at Dr.BSAHospital,Rohini | Mukesh Enterprises | 1925 |
| 14. | 1/7 /24.4.2018 | Purchase of Office Stationery items | MOEI & Fans in OPD Block. Admin Block at Dr.BSAHospital,Rohini | Mukesh Enterprises | 1510 |
| 15. | 1(2)/09.10.2018 | Purchase of Office Stationery items | ARMO Various Electrical & Mechanical Installation at 200 Bedded Bhagwan Mahavir Hospital. Pitampura. New Delhi | Neeru Enterprises | 1501 |
| 16 | 31/16.10.2018 | Purchase of Office Stationery items | ARMO Various Electrical at GTBH. Shahdara | M.K. Enterprises | 13728 |
| Total | | | | | 95018 |

The expenditure amounting to Rs. 95018/- may be got regularized from Finance Department along with the review of similar types of other cases during the audit period under intimation to Audit.

PARA NO. 11

(Audit Memo. No. 15

Dated: 26.12.2019)



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Sub: LTC Recovery amounting to Rs.11120 /-.

As per LTC Rules LTC admissible only journeys performance in vehicles operated by the Government or any Corporation in the public sector run by the Central or State Government or a local body. Journey performed by Private mode is not admissible if the public transport is available.

But in the following case it is observed that journey was performed by Pvt. mode whereas the public transport was available. The detail is as under:-

| Sr. No | Name and Designation Sh./Smt/Ms. | Block year | Destination | Pvt. Mode of Transport | Amount Paid | Amount to be recovered | Remarks |
|------------------------|----------------------------------|------------|--|--|-------------|------------------------|---|
| 1 | Sh.Rajender Kumar, Pump Operator | 2018-21 | Bagdogra to Gangtok to Yumthang and back | Bill is not found with LTC Bill. Only mentioned that Govt. Taxi availed in LTC Bill. | 18000 | 11120 | The officer had claimed Rs.18000/- for three persons including him for travelling Bagdogra to Gangtok to Yumthang and back for full taxi vide C.V. no. 164 dated 27.06.2018. However the entitlement comes to Rs.6880/- only. Excess payment made Rs. 11120/- which is worked out for four persons given as under:- Bagdogra to Gangtok & back from Gangtok to Bagdogra @ Rs 230/- x 6=1380/- Gangtok to Yumthang & back (including one night halt) @ = Rs 5500 As per Notification issued vide no. GOS/MVD/2010-11/49/Adm./0013/08 dated 30-04-2015 issued from the office of Secretary State Transport Authority, Sikkim |
| Amount to be Recovered | | | | | | 11120 | |

Hence the total recovery of Rs. 11,120/- may be recovered from the above official after due verification of facts and figures under intimation to audit. All other similar cases may also be reviewed on the basis of above observation.

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PARA NO. 12

(Audit Memo No. 17 Dated :26.12.2019)

Sub: - Recovery of Rs.804/- towards Income Tax from Work Charged Staff.

During the test check of Income Tax Calculation Sheets and PBRs for the period 2016 to 2019, the Income Tax has not been deducted in the following cases as per norms. As such the Income Tax has re-calculated in respect of following officials.

Rates of Income tax for Financial Year 2018-19

| | |
|-------------------------------|--|
| Up to Rs. 2,50,000/- | Nil |
| Rs.2, 50,001/- to 5,00,000/- | 5% of income exceeding Rs. 2,50,000/- |
| Rs.5, 00,001/- to 10,00,000/- | Rs.12, 500/- plus 20% of income exceeding Rs.5,00,000/- |
| Rs.10, 00,000 and above | Rs.1, 12,500/- plus 30% of income exceeding Rs.10,00,000/- |

1. Sh. Vinod Kumar, Wireman

| FY 2018-19(AY2019-20) | As per Form -16 | Correct Calculation |
|--|-----------------|---------------------|
| Gross Income | 605320 | 617782* |
| Less exemption u/s10: HRA 54868 Standard Deduction 40000 | 94868 | 94868 |
| Balance | 510452 | 522914 |
| Less Deductions under Section 80 C | 150000 | 150000 |
| Total Taxable Income | 357452 | 372914 |
| Total Taxable Income(Rounded off) | 357450 | 372920 |
| Tax Due | 5373 | 6146 |
| Education Cess | 215 | 246 |
| Net Tax Payable | 5588 | 6392 |
| Tax Deducted at Source | 5588 | 5588 |
| Short deduction | | (-)804 |

*Leave encashment in respect of Sh. Vinod Kumar, Wireman amounting to Rs. 12462/- is not added in Gross Income

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Hence the total recovery of Rs.804/-may be recovered from the above officials after due verification of facts and figures under intimation to audit. All other similar cases may also be reviewed on the basis of above observation.

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PAKA NO. 13

(Audit Memo No. 20 Dated :27.12.2019)

Subject: -Amount Withheld Rs. 308918/- on account of GST.

During the test check of Cash Book of the division, it has been observed that the Division has withheld amount on account of GST from the bills of the contractors. Details of the some of the bills are as under:

| S.N. | Name of Work | Agreement. No. | Item no. Cash Book/Page | Amt. of GST withheld |
|------|---|-----------------------------|-------------------------|----------------------|
| 1. | M/s Cosmic System RMO E&M BSA Hospital | Not provided CV 260 | 59/174 | 17720 |
| 2. | M/s Reliable Air conditioning Engineers RMO AC plant GTBH | Not provided CV285 | 59/177 | 61972 |
| 3. | Om Vaishno Enterprises AR&MO . BSA Hospital | Not provided CV-4 | 59/181 | 4578 |
| 4. | Akash Enterprises RMO Lift. GTBH | Agmt - 120/16-17 CV - 12 | 59/182 | 40636 |
| 5. | Ajay M/c Tools SITC Central ACPlant GTBH | Agmt -- 88/14-15 CV - 25 | 59/184 | 48868 |
| 6. | Thyssen Crupp Elevator RMO Lift at GTBH | Agmt - 13/17-18 CV - 27 | 59/185 | 4009 |
| 7. | Thyssen Crupp Elevator MOEI & Fans RMO Sub Station at GTBH | Agmt -112/16-17 CV -28 | 59/185 | 15602 |
| 8. | Precision Control & Instrument RMO 4X300 TR Capacity AC plant at GTBH | Agmt -- 10/17-18 CV - 33 | 59/186 | 66294 |
| 9. | AG Acostics Providing fixing Audio system | Agmt - 137/16-17 CV - 47 | 59/188 | 10271 |
| 10. | A To Z Engineers Work ARMO 200 Bedded BM Hospital | Agmt - 70/16-17 CV - 50 | 59/188 | 5747 |
| 11. | Graphics Work Wiring work i/c replacement at BM Hospital | Agmt 129/16-17 CV-57 | 59/190 | 23086 |
| 12. | Sombansi Enviro Engg. RMO E&M BJRM Hospital | Agmt - 8/17-18 CV - 60 | 59/190 | 10135 |
| | Total | | | 308918 |

The Executive Engineer may take action to release the withheld amount Rs. 308918/- of GST to avoid litigation under intimation to audit. Other similar type of cases may also be reviewed at your level.

PARA NO. 14

(Letter No. 03 dated 17.12.2019)

Sub. : Non Verification of Remittance during the Audit Period 2016-2019

During the test check of deposit /remittances of Challan it has been observed that some of the challans have not been verified by the concern PAO. A detail is given below:-

| S.No. | Challan No. | Dated | Amount | Head | Remarks |
|-------|-------------|------------|----------|------|---|
| 1. | 01 | 02.06.2016 | 2.92488 | 8782 | |
| 2. | NIL | 07.02.2017 | 3.77.910 | 8782 | PAO verified only an amount of Rs. <u>370555/-</u> and shown outstanding Rs. 7355/- |

The Executive Engineer may take action to verify the above mentioned challans from concern PAO under intimation to audit. Other similar type of cases may also be reviewed at your level.

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PARA NO. 15

Audit Memo No. 19 Dated :26.12.2019)

Subject: -Non-production of records

The following records have not been produced before audit for the audit period 2016-19

1. Non Consumable Stock Register
2. Property Register
3. Unserviceable/Condemnation stock record
4. Bill Register
5. Record of Hiring /Govt. Vehicle alongwith GPS record.

2013-14 to 2015-16

1. Bill Register
2. MAS & Dismantle Material A/C of Sub. Div. I,II,III.
3. Work order of Sub-Division 1st of 2007-08
4. Fidelity Bond of Cashier
5. History sheet & POL Register of Vehicle No. JK-02E-9446
6. Expenditure Control Register.
7. Register of Security Deposits
8. Material Purchase Suspense Settlement (MPSS)Account

The above record may be shown to next audit.

2019-22

- Record of Vehicle
- ~~MAS Register~~
- High Ten Advance Register
- Stock Register (Consumable & Non Consumable)
- Force Majeure Cases during Audit Period

(Signature)
(DEEPAK KR. SHARMA)
IAO, PARTY NO.24

CURRENT AUDIT REPORT
(2019-23)

PART II

PARA 1 Subject: Execution of extra item amounting to 1.74 crore not pertain to main work (Audit Memo No. 6 dated 4/07/2023)

Test check of the records revealed that work namely Running, operation of annual maintenance of sub-station, DG Sets, Electrical and Mechanical service, fire-fighting and fire alarm, RO Plant and Pump Hose at Rajiv Gandhi Super specialty Hospital, Tahirpur, Delhi and awarded (Agreement No.8/2019-20) at tendered cost of 94.43 lakh which was 24 *per cent* below the estimated cost of 1.24 crore The stipulated date of start and completion of the works were 6.7.2019 and 5.7.2020 .The work was completed on 3.12.2020 The payment of 3.07 crore was made for the work which was 226 % above the tendered cost.

Audit revealed the followings:

It is evident from the Schedule of quantity of the agreement that the work was purely on labour oriented nature. However, the contractor quoted the rates 24 *per cent* below the estimated cost. Audit could not ensure how the contractor paid the minimum wages to the staff deployed for operation and routine maintenance job. Further, no certificate to that effect that contractor paid minimum wages to its labour deployed was recorded by any authorities of sub division/division.

It is evident from the final bill of first work that against the tendered amount of 94.43 lakh division made a payment of 3.07 crore, whereas an amount of 1.74 crore was incurred for execution of an extra items. The extra items which was not pertain to main work includes the execution of work like Supplying and fixing energy saving 100 watt LED flood light ,(SITC of draw out type circuit breaker and switch disconnecter, safety shutter, Supplying and replacement of defunct cradle rack in/out including shaft installed at HT panel, Supplying and replacement of jaw female contacts installed at HT panel at electric substation, servicing and overhauling testing of LT breakers of Main LT, Supplying and replacement of female jaw contact of GE make, Providing and fixing Gel Chemical Earthing etc., SITC of draw out circuit breakers and switch disconnecter, Modification in bulbar of 1600 amp, SITC of gear motor, Supplying and laying PVC insulated PVC sheathed aluminium armoured power cable SITC of draw out circuit breakers and switch disconnecter etc.

Section 2.5.2. Of CPWD works Manual stipulates that actual expenditure can exceed the technical sanction upto 10 percent, beyond which revised technical sanction shall be necessary.

In the instant case the work was completed 226.59 % above the tendered cost but there is no proof given by the unit which shows that the revised Technical Sanctioned was issued till date.



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The Executive Engineer (Electrical) HMED (East) Shahdara is requested to give the reason for preparation of unrealistic estimate and substitute item/ extra items were not included in the preliminary estimate & further requested to issue the Revised Technical Sanctioned as per CPWD Manual after obtaining the approval from the competent authority at the earliest under intimation to the Audit.

PARA NO. 2 Subject: Unrealistic estimates- 2.84 crore & Non-incorporation of mile stone in NIT (Memo No. 9 dated 4/07/2023)

Test check of the records in respect of works awarded and executed by the division during the year 2019-20 and payment made by the division during the period of audit and audit revealed that in 5 works payment of 5.77 crore was made against the total tendered amount aggregating to 2.93 crore. Thus, there were total deviations amounting to 2.84 crore in these works ranging between 18 and 228 per cent as detailed below:

| Sl.No. | Name of work | EC | TC | Payment | Difference (%) | SDOS/SDOC | Actual date of completion |
|--------|--|-------------|-------------|-------------|----------------|---------------------|---------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 (5-4) | 7 | 8 |
| 1 | Running operation and annual maintenance of the sub-station, DG Sets, E&M service, fire fighting and fire alarm (CA-8/19-20) | <u>1.24</u> | <u>0.94</u> | <u>3.08</u> | 2.14 (228) | 6.7.19/ 5.7.20 | 3.12.20 |
| 2 | Comprehensive maintenance and operation of CCTV surveillance installed at RGSS Hospital. (CA-91/19-20) | <u>0.24</u> | <u>0.23</u> | <u>0.49</u> | 0.26 (113) | 1.2.20/ 31.1.21 | 31.1.21 |
| 3 | Up-gradation of Sub-Station No.3 at GTB Hospital (CA-32/19-20) | <u>1.64</u> | <u>1.29</u> | <u>1.63</u> | 0.34 (26) | 15.8.19/ 14.2.20 | 24.8.20 |
| 4 | Replacement of old fitting by energy saving LED fitting at DHAS, KKD Delhi (CA-24/19-20) | <u>0.58</u> | <u>0.28</u> | <u>0.33</u> | 0.05 (18) | 29.7.19/ 28.9.19 | 25.2.20 |
| 5 | Running and maintenance of Servo Voltage Stabilizer at GTB Hospital (CA-35/19-20) | <u>0.19</u> | <u>0.19</u> | <u>0.24</u> | 0.05 (26) | 3.9.19/ 2.9.21 | 2.9.21 |
| | Total | 3.89 | 2.93 | 5.77 | 2.84 | | |

Audit revealed the followings:

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In the work of Comprehensive maintenance and operation of CCTV surveillance installed at Rajiv Gandhi Super specialty Hospital, against the tendered cost of 0.23 crore, a payment of 0.49 crore was made to contractor. As per schedule of quantity the contractor was required to provide labour under Annual maintenance and comprehensive maintenance sub head as it was labour oriented work. However, it was noticed that division made an extra payment of 0.26 crore in respect of execution of extra work like SITC of laser jet mutification printer, Network video storage, SITC of server/client PC based for proper functional of CCTV system, Dome camera, IP network low light IR Bullet camera etc. The reasons for execution of these items mentioned in the remarks column as-laser jet printer is urgently required at sub division, items required urgently at CCTV control room.

The cost of work 'Upgradation of sub station No.3 at GTB Hospital was increased by 0.34 crore, mainly due to increase in quantities and execution of extra work like SITC of CRCA sheet MS box, SITC of 400 A4 pole on load changeover Switch in the existing above panel, Supply and making end termination with brass compression gland and aluminium conductor cable size 1.1 KV, SITC of indoor LT panel Degree of protection IP having in build locking arrangement, Capacitor panel 300 KVAR. The reason for the deviations was stated in the remarks column that quantity deviated as per actual execution of work at site, both normal and emergency supply was required, for control wiring of HT panel, the existing panel is very old and their switchgear create frequent problem etc.

In the work 'Replacement of old fitting by Energy saving LED Fittings at DHAS, KKD Delhi' there was a deviation of `0.05 crore, mainly due to execution of extra item like Supplying and fixing modular base and cover plate, Supply and fixing modules GI box, Supply and fixing two module stepped type electronic fan regulator, Supply and fixing first aid house Reet with MS construction spray, Supply and fixing 63 mm dia Gun metal branch pipe with 20mm dia. etc. The reason for the deviations was stated in the remarks column that the work was urgently required.

The cost of the work of 'Running and Maintenance of servo stabilizer at GTB Hospital. SH. Comprehensive maintenance of servo voltage stabilizer at MCH block.' was escalated by `0.05 crore due to execution of extra item like, Repairing & Servicing of 300 KVA voltage stabilizer, Supplying & filling of transformer Oil for 300 KVA SVS etc as required, Repairing & Servicing of 300 KVA servo voltage stabilizer SITC of solid state electronic phase sequence. The reasons stated by the division for the items executed as extra due to required for smooth functioning of Lift in hospital building

Non-incorporation of mile stone clause

As per Section 29.1 (4) of CPWD Works Manual, to ensure good progress of the work during execution, the contractor shall be bound in all cases, in which the time allowed for any work exceeds one month to complete the work as per the milestones given in the Schedule 'F' under clause 5 of the contract. In the event of not achieving the necessary progress as assessed from the financial progress, a percentage of the tendered value of work as mentioned in the Schedule 'F' would be withheld for failure in achieving each milestone.

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Thus, by not applying the clause of milestones, PWD was not able to exercise any control on the progress of works executed by the contractors, which further indicated deficient monitoring of works by PWD. 181c

It is evident from the above that all the deviated and extra items were executed due to incorrect assessment of quantities. Audit observed that during execution of work, either new works were executed or scope of work increased, pointing to the fact that proper site survey/site conditions were not given due consideration while framing estimates.

Executive Engineer is requested to get the approval from the extra quantity items and deviated items from the competent authority under intimation to the Audit and incorporate the condition of milestone in NIT under intimation to the Audit.

PARA 3 Subject: Recovery of Water Charges of Rs. 9408/-. (Audit Memo No. 8 dated 4/07/2023)

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 |
|----------------------------|--------------------------|---|--------------------------|--|--------------|---------------------|
| ShShriniwas, Lift Operator | II | Rs. 00 /- p.m. | 01/04/2019 to 31/03/2023 | Rs.196 /- p.m. | Rs. 196/- | Rs. 9408/- |
| | | | | | TOTAL | Rs. 9408.00 |

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The above overpayment of Rs. 9408/- 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 4 Subject: Public Works Deposit (Audit Memo No. 1 dated 03/07/2023)

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 Rs. 41.36 Crore 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) | 172847256 | 12320735 | 185167991 | 36336048 | 181531943 |
| Civil Deposit Public Works Deposits (Part-III) | 6182552 | 16628435 | 22810987 | 0 | 22810987 |
| Civil Deposits Other Deposits (Part-V) | 118291879 | 95963421 | 214255300 | 4964595 | 209290705 |
| Total | 297321687 | 1249125591 | 422234278 | 8600643 | 413633635 |

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 18.35 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 2.28 Crore (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.

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Deposits under Part-V amounting to 20.92 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.

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 :-Time barred cheques amounting to Rs. 3,12,400.00 (Audit Memo No. 5 dated 02 dated 03/07/2023)

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. 3,12,400, 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. | 307279 | 13-03-1998 | 14,220.00 |
| 2. | 303324 | 28-04-1998 | 3744.00 |
| 3. | 939987 | 16-03-1999 | 10,396.00 |
| 4. | 123329 | 23-01-2002 | 1,571.00 |
| 5. | 123302 | 25-02-2002 | 19,643.00 |
| 6. | 123850 | 06-06-2002 | 1375.00 |
| 7. | 125009 | 13-09-2004 | 1440.00 |
| 8. | 125319 | 27-01-2005 | 2700.00 |
| 9. | 125367 | 16-02-2005 | 1276.00 |
| 10. | 612275 | 08-06-2005 | 2552.00 |
| 11. | 612769 | 25-01-2006 | 1276.00 |

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|--------------|---------|------------|---------------------|
| 12. | 848202 | 12-03-2006 | 6733.00 |
| 13. | 197137 | 01-08-2007 | 850.00 |
| 14. | 661310 | 14-05-2008 | 1294.00 |
| 15. | 924341 | 02-12-2009 | 9782.00 |
| 16. | 929552 | 18-05-2003 | 2000.00 |
| 17. | 929557 | 27-05-2013 | 1106.00 |
| 18. | 929558 | 27-05-2013 | 3227.00 |
| 19. | 929559 | 27-05-2013 | 1551.00 |
| 20. | 929560 | 27-05-2013 | 1733.00 |
| 21. | 929561 | 27-05-2013 | 1179.00 |
| 22. | 794617 | 24-07-2013 | 9500.00 |
| 23. | A794746 | 29-10-2013 | 555.00 |
| 24. | A873661 | 16-03-2015 | 56180.00 |
| 25. | C540513 | 21-03-2016 | 1008.00 |
| 26. | C541561 | 29-06-2017 | 1202.00 |
| 27. | C540567 | 04-08-2017 | 8000.00 |
| 28. | C540684 | 18-02-2021 | 120360.00 |
| 29. | C540701 | 22-06-2021 | 25947.00 |
| TOTAL | | | 3,12,4000.00 |

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

PARA 6 Subject: - Receivable amounting Rs.119523/- from BSES (Audit Memo No. 4 dated 03/07/2023)

During test check of the Monthly statement Form 51 for the month ending March 2023 it has been observed that amount of Rs.119523 /- was to be recovered from BSES

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| S NO | Particulars | Amount (in Rs.) |
|------|------------------|-----------------|
| 1 | Refund from BSES | 1427/- |
| 2 | -do- | 118096/- |
| | Total | 119523/- |

The department may initiate steps to get the refund from BSES after due verification of facts and figures under intimation to the Audit.

PARA 7 Subject : - Non-deducting 1/10 of EOL availed during the previous calendar half year in EL and 1/18 of EOL availed during the previous calendar half year in Medical leave. (Audit Memo No. 5 dated 04/07/2023)

During the test check of service book of Sh. Satyaveer Singh Khallasi , it has been observed that the official was remained EOL on medical certificate of without medical certificate on various occasions since 18/09/2015, and the division is giving the credit of 15 days at the beginning of half calendar year without deducting the 1/10 of EOL availed during the previous calendar half year in EL and 1/18 the of EOL availed during the previous calendar half year in medical Leave resulted the official has availed the excess leave . The details of leave credited and balance as observed by the Audit is as under:-

EL

| Period | Opening Balance | E.L Credited | No. of days EOL availed during the preceding half calendar year | EL to be deducted (1/10 of the days availed EOL | Total EL Credit | EL Taken | EL Balance | Period needs to be decided by the Competent Authority |
|--------------------------|-----------------|--------------|---|---|-----------------|--------------------------|------------|---|
| 1/1/2016 to 30/06/2016 | NIL | 15 | 18/09/2015 to 31/12/2015(105 Days) | 11 | 4 | 1/1/16 to 15/1/16 | -11 | -11 |
| 1/7/2016 to 31/12/2016 | -11 | 15 | 26/01/2016 to 30/06/2016 (156 Days) | 15 | NIL | 01/07/2016 to 15/07/2016 | -26 | -26 |
| 01/01/2017 to 30/06/2017 | -26 | 15 | 26/07/2016 to 31/12/2016 (159 Days) | 15 | NIL | 01/01/2017 to 15/01/2017 | -41 | -41 |
| 01/07/2017 to 31/12/2017 | -41 | 15 | 26/01/2017 to 30/06/2017 | 15 | NIL | 01/07/2017 to 15/07/2017 | -56 | -56 |
| 01/01/2018 to 30/06/2018 | -56 | 15 | 26/07/2017 to 31/12/2017 | 0 | NIL | ---- | ---- | -56 |
| 01/07/2018 to 31/12/2018 | -56 | 15 | 01/01/2018 to 30/06/2018 | 15 | NIL | ----- | ----- | -56 |

HPL

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| Period | Opening Balance | HPL Credited | No. of days EOL availed during the preceding half calendar year | HPL to be deducted (1/18 of the days availed EOL) | Total HPL Credit | HPL Taken | HPL Balance | Period needs to be decided by the Competent Authority |
|--------------------------|-----------------|--------------|---|---|------------------|------------------------------------|-------------|---|
| 1/1/2016 to 30/06/2016 | NIL | 10 | 18/09/2015 to 31/12/2015(105 Days) | 6 | 4 | 08/09/2015 to 17/09/2015 (10 Days) | -6 | -6 |
| 1/7/2016 to 31/12/2016 | -6 | 10 | 26/01/2016 to 30/06/2016 (156 Days) | 9 | 1 | 15/01/2016 to 25/01/2016 (10 Days) | -15 | -15 |
| 01/01/2017 to 30/06/2017 | -15 | 10 | 26/07/2016 to 31/12/2016 (159 Days) | 9 | 1 | 16/01/2017 to 25/01/2017(10 Days) | -24 | -24 |
| 01/07/2017 to 31/12/2017 | -24 | 10 | 26/01/2017 to 30/06/2017 (156 Days) | 9 | 1 | 16/07/2017 to 25/10/2017(10 Days) | -33 | -33 |
| 01/01/2018 to 30/06/2018 | -33 | 10 | 26/07/2017 to 31/12/2017(156 Days) | 9 | 1 | NIL | -42 | -42 |
| 01/07/2018 to 31/12/2018 | -42 | 10 | 01/01/2018 to 30/06/2018 | 10 | NIL | NIL | -42 | -42 |

Audit revealed the followings:-

- 1) The official has availed the EL and HPL on various occasion when there were no leave in his account of HPL and Earned Leave, as the office was given a credit of EL and HPL 15 days and 10 days respectively at the beginning of half calendar year without deducting the 1/10 of EOL availed during preceding half calendar year and 1/18th of EOL availed during the preceding half calendar year from Earned Leave and HPL respectively which is violation of Leave rules.
- 2) The HOO is requested to recast his leave account since the date of his joining and decide the period by the competent authority for excess leave taken by the official beyond the leave lying in his account.
- 3) The Authority is requested to recover the amount (if any) after due verification of figures and facts under intimation to the Audit

PARA 8 Subject: Non registration of construction workers (Audit Memo No. 7 dated 04/07/2023)

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 of 2019-20 and 2022-23 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 No. 9 Subject: Recovery of adhoc Bonus amounting to Rs. 1723/- (Audit Memo No. 13 dated 05/07/2023)

As per office Memorandum regarding grant of non-productivity Linked Bonus to Government employees for the year 2018-19, it has been provided that the benefit will be admissible to only those employees who have rendered at least 6 months of service. Pro rata payment will be admissible to the eligible employees for period of continuous service during the year from 6 months to a full year.

During the scrutiny of service book and leave record, it has been observed that Sh. Satyaveer Singh has availed EOL w.e.f. from 1/04/2018 to 30/06/2018 (91 Days) but the bonus paid to employee for full year 2018-19 which is violation of rules. The details of excess bonus paid to him as under:-

| Name of Employee & Designation | Period of EOL During 2018-19 | Ad-hoc bonus paid by the division | Ad-hoc bonus to be paid after deducting period of EOL | Recovery to be made |
|--------------------------------|------------------------------------|-----------------------------------|---|---------------------|
| Sh. Satyaveer Singh, Khallasi | 01-04-2018 to 30-06-2018 (91 Days) | Rs. 6908.00 | Rs. 5185.00 | Rs. 1723.00 |
| | | | TOTAL | Rs. 1723.00 |

The Executive Engineer is requested to recover the amount after due verification of figure and facts under intimation to the audit.

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PARA 10 Subject: Irregular addition of family member against the CS (MA) rules in Medical Card.
(Audit Memo No. 14 dated 05/07/2023)

As per DGEHS Delhi, Government Employees Health Scheme, The Definition of family is as under.

"Family" means husband or wife as the case may be, wholly dependent children, step children and parents, sisters, widowed sisters, widowed daughters, minor brothers and children who are mainly dependent on and normally residing with the beneficiary concerned. The condition of family member dependency are to be decided as per prevailing CS (MA) Rules. The son is eligible till the starts earning or attain at the age of 25 years or get married which- ever is earlier. However in case the son is suffering any permanent disability he is eligible for CGHS beneficiaries ever after 25 years.

During the Test Check of Audit, it has been observed that the official/ officer have included the name of their sons who attains the age of 25 years. The details is as under:-

| S.No. | Name of employee | Name of the son | Date of birth of the son |
|-------|---------------------------------|-----------------|--------------------------|
| 1. | Sh. Rajkumar, Khallasi | Sachin | 04-10-1991 |
| 2. | Sh. Mohan Singh, Pump operation | Joginder | 25-03-1994 |
| 3. | Sh. Rishi kumar, Wireman | Ashish Kumar | 19-02-1996 |

As per definition of family, only the son upto the age of 25 years can be included in the family if he is dependent on the Govt. Servant. The department issued the Medical Card by adding the name of their sons whose age beyond the 25 years which is violation under CS(MA) rules.

Executive Engineer is requested to take appreciate action to cancel the Medical Card and issue the new Medical after conforming the facts as per CS(MA) Medical rules under intimation to the Audit.

PARA 11 Subject: Irregular entrustment of work and payment not made as per CPWD Manual.
(Audit Memo No.17 dated 07/07/2023)

Section 14.1 (1) of CPWD Works Manual stipulates that normally tenders should be called for all works costing more than 50000. In case the work is to be awarded expeditiously, the prescribed period of notice may be reduced in urgent cases, or when the interest of the work so demands, or where it is more expedient to do so, work may be allowed without call of tender after approval of the competent authority.

The work for Comprehensive Maintenance of Jag Pravesh Chandra Hospital awarded (Agreement No.71/19-20) at tendered cost of 3.89 crore which was 27 per cent below estimated cost of 5.32 crore. The stipulated date of start and completion of the work was 12.12.2019 and 11.12.2021 and the work has not been completed as of May 2022. The payment of 2.36 crore was made to the contractor (8th Running Account Bill).

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Examination of records disclosed that division made a payment of 12.38 lakh and 32.52 lakh in respect of execution of two items/works i.e. Supplying, Installation, Testing and Commissioning of Outdoor fixed screen and Supply, Installation, Testing and Commissioning of automatic water softening plant respectively. The reasons for execution of SITC of Outdoor screen mentioned that the work was executed to provide useful information and services available in the hospital for better patient care, whereas automatic water softening plant which is filtration system that removes hardness causing calcium and magnesium mineral from water through a process called ion exchange was executed as the existing water softener plant was not functional and of low capacity. It is evident from the reasons that although both the works were required for patient care but the department had not adopted correct procedure to executed the work as these items were executed as extra items instead of calling tender, in contravention of provision of CPWD Works Manual.

Further the work was completed on 24/05/2022 and contractor raised the 10th running account and final bill on 16/06/2022. As per Para 29.2.1 of CPWD Manual provides that final payment of the works should be made within 06 months of completion of work. Final payment of the work have not been made till date even after the lapse of considerable period.

Reasons to execute the extra items instead of calling the tenders may please be elucidated and further Executive Engineer is requested to avoid the execute extra items which not pertains to main works and made a final payment to the contractor after completing the formalities as per provision in CPWD manual under intimation to the Audit.

PARA-12 Subject: - Non- Production of records (Audit Memo No. 18 dated 07/07/2023)

The following records have not been produced before audit for the audit period 2016-19.

1. Non-Consumable Stock Register
2. Property Register
3. Unserviceable/Condemnation stock record
4. Bill Register
5. Record of Hiring/Govt. Vehicle alongwith GPS record.


2013-14 to 2015-16

1. Bill Register
 2. MAS & Dismantle Material A/c of Sub Division- I, II, III.
 3. Work order of Sub-Division 1st of 2007-08
 4. Fidelity Bond of Cashier
 5. History Sheet & POL Register of Vehicle No. JK-02E-9446
 6. Expenditure Control Register
 7. Register of Security Deposits
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2019-2023

1. Stock Register (Consumable & Non-Consumable)
2. Spouse Information
3. MAS Register


(JASPAL SINGH)
Inspecting Audit Officer

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CURRENT AUDIT REPORT
(2019-23)

PART III

TAN 1 Subject: Award of work abnormally below estimated cost Award of work abnormally below the estimated cost (Audit Memo No. 3 dated 03/07/2023)

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 30 per cent below the estimated cost are as under:

| S.No. | Agmt. No. | Name of Work | Estimate Cost | Tendered Cost | Below 30% |
|----------------|-----------|--|---------------|---------------|-----------|
| 2019-20 | | | | | |
| 01 | 01 | RMO E&M services under HE-III (1) DHAS KKD Delhi. (2) SDA Building KKD Delhi. SH:- servicing/OH & comprehensive of WTAC split AC unit and water cooler | 1713585/- | 822692/- | 51.99% |
| 02 | 11 | Repairing/Replacement of EI and fans in old building at GTB Hospital, Delhi. | 6041644/- | 3129572/- | 48.20% |
| 03 | 16 | Improvement of lighting i/c replacement of Defective/burnt out electrical accessories in Girls hostel & New boys hostel in residential complex at GTBH | 3280030/- | 1853217/- | 43.50% |
| 04 | 37 | Renovation of EI & Fans i/c SITC of bus trunking/power track system in Room No. 512, 513, 514, , 515, 516, 518, 519, 534, 536 of Hematology Laboratory at GTBH | 3012162.00 | 1762115/- | 41.50% |

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| 2020-21 | | | | | |
|---------|----|---|-----------|-----------|---------|
| 01 | 07 | Renovation of Radiology deppt. At GTBH | 3283574/- | 1855219/- | 43.50% |
| 02 | 15 | Renovation of Main ICU at GTBH Delhi | 2269324/- | 1202288/- | 47.02% |
| 03 | 17 | RMO E&M at Dr, Hedgewar, KKD, Delhi (SH:- Repair/Replacement of Security Lights. | 1236515/- | 586974/- | 52.53% |
| 04 | 22 | Construction of Yoga Room at LBS Hospital, Khichripur Delhi | 836429/- | 480947/- | -42.50% |
| 2021-22 | | | | | |
| 01 | 25 | Providing and fixing of staircase lighting and exhaust fan for residential area at GTB | 2988634 | 1404957 | 52.99% |
| 02 | 01 | RMO E and M Services at Dr. Hedgewar, KKD Delhi, (SH:- Servicing and Repairing of Central AC system | 1418945 | 702378 | 50.50% |
| 03 | 42 | SITC of various type of LED fittings at CNBC at Geeta colony | 1848690 | 739661 | 59.99% |
| 2022-23 | | | | | |
| 01 | 01 | Renovation of Electrical work in DOTS center at GTBH. | 667992 | 315960 | 52.70% |
| 02 | 04 | Emergent Electrical works at Liquid Medical Oxygen Tank (LMO) area at RGSSH | 1710040 | 784395 | 54.13% |
| 03 | 19 | SITC of Street light fittings at JPCH, Shastri Park Delhi | 1018800 | 507362 | 50.20% |

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.

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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.

TAN 02 Subject: Irregular procurement of petty items. (Audit Memo No. 10 dated 05/07/2023)

Rule 21 of GFR 2017 provides that every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety. Every office 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. The expenditure should not be prima facie more than the occasion demands.

Rule 149 of GFR makes it mandatory to procure goods and services available on Government e-market place (GeM), through GeM. Finance Department, GNCTD also advised (April 2017) all departments to procure all common goods and services from GeM. Ministry of Finance, GOI amended (April 2019) the Rule 149 of GFR 2017 to make it clear that common use goods and services are required to be procured mandatorily through GeM as per Rule 149. The Ministries/Departments are delegated full powers to make their arrangement for procurement of goods and services that are not available on GeM. Rule 155 of GFR2017(formerly Rule 146 of GFR 2005-limit up to one lakh) stipulates that purchase of goods costing above Rs. 25,000/-(Rupees Twenty Five Thousand only) and up to Rs. 250000/-(Rupees two lakh and fifty thousand only) on each occasion may be made on the recommendations of a duly constituted Local purchase Committee consisting of three members of an appropriate level as decided by the Head of Department. The committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier. Before recommending placement of the purchase order, the members of the committee will jointly record a certificate as under.

“ Certified that we, members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question, and it is not debarred by Department of Commerce or Ministry/ Department concerned.”

Rule 173 of General Financial Rules, 2017 (formerly Rule 157 of GFR 2005) stipulates that all Government purchases should be made in a transparent, competitive and fair manner, to secure best value for money. One of the measures for ensuring the above prescribed rules is the specifications of the required goods should be clearly stated without any ambiguity so that the prospective bidders can send meaningful bids. In order to attract sufficient number of bidders, the specification should be broad based to the extent feasible. Efforts should also be made to use standard specifications which are widely known to the industry.

Further, as per Rule 157 of GFR-2017 (formerly Rule 148 of GFR 2005) and Clause 2.2.2 of Manual on Policies & Procedure for Purchase of goods issued by the Finance Department, Govt. of NCT of Delhi, a demand for goods should not be split into small quantities for the sole purpose of avoiding the necessity of taking approval of the higher authority required for sanction of the purchase of the original demand.

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As per CPWD Manual 2014, the financial power delegated to the following officer for local purchase of petty stationery stores:

- 1/ EE/DDH - Rs. 20000/- PA
2. SE/SA/DOH - Rs. 1.5 lac PA
3. CE/CA - Rs. 2 lac PA
4. ADG - Rs. 3 lac PA
5. Spl. DG - Rs. 5 lac PA
6. D G - Rs. Full powers

Local purchase out of permanent imprest Rs. 2000/- for petty payments power of AE and JE

Test check of records for the year 2019-2023 revealed that the division was frequently placing the order or procurement of petty stationery items and during the year of the division procured petty items, and AEs are being incurred the expenditure more than 2000/- for petty expenses which is violation of rules. Some of the instances are given below:-

| S.No. | Name of items | Bill No. , Date | Amount | Name of Agency |
|-------|-------------------|----------------------|--------|--------------------|
| 1 | Orient Gratia fan | 9628/11.04.2021 | 2300 | Arihant Enterprise |
| 2. | 20W Tube | 185/10.03.22 | 2016 | Raheja Brothers |
| 3. | RCCB | 202109467/30.03.2022 | 2050 | Balaji Electric |
| 4. | LED driver | 202109466/30.03.2022 | 2100 | Balaji Electric |

Apart from the above, the following discrepancies have been noticed as under:

Certificate required under Rule 145 of GFR-2005 (Purchase of goods upto Rs.25000)

As per Rule 154 of General Financial Rules, 2017, the goods up to the value of Rs. 25000/- can be purchased without inviting quotations, but a certificate that "I _____ am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price" is required to be recorded by the competent authority. But no such certificate found recorded during the scrutiny of vouchers for the year 2019-23

It has also been observed that in the vouchers, neither the stock entries were made nor the same were marked as **paid and cancelled** as per receipts and payments rules.

Executive Engineer (E) HMED (East) is requested to remove discrepancies as pointed out under intimation to the Audit.

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TAN 03 Subject Non observance codal formalities as prescribed under rule 149 (iii) i.e. reverse auction.(Audit Memo No. 11 dated 05/07/2023)

If the cost of purchase exceeding Rs. 500000/- then complete the codal formalities under rule 149(iii) i.e. through the suppliers having lowest price meeting the requisite quality /specifications/ and delivery period after mandatorily obtaining bids , using online bidding or reverse auction tool provided on Gem Portal.

During the test check of B-242 Executive Engineer (Electrical) ,HMED (East) it has been observed that the division is completing the codal formalities for the cost exceeding Rs. 5.00 lacs. by inviting the online bid on Gem Portal, but the division have not using the reverse auction tools on Gem portal in any of the bidding documents.

Department Authorities is advised to use the reverse auction tool on the Gem portal as prescribed in the GFR to minimize the Government expenditure.

TAN 4 Subject: -Non maintenance of Contractor's Ledger. (Audit Memo No. 12 dated 05/07/2023)

The SOP No. 5/15 of CPWD Works Manual Stipulates that the contractor ledger should be maintained to consisting the following information's :-

- (i) The accounts relating to contracts/ supplies are kept in CPWA Form 43 in a bound book known as the "Contractors Ledger".
- (ii) A separate folio or set of folios is reserved for all the transactions with each contractor/ supplier, for whom a personal account is maintained. The register is properly indexed.
- (iii) A personal account is opened in the ledger for every contractor.
- (iv) The Contractors' Ledger is written up and maintained up-to-date.
- (v) The Ledger accounts are closed and balanced monthly the amount outstanding is shown, if any, under each of the three suspense accounts i.e. (i) Advance payments (ii) Secured Advances and (iii) Other transactions.
- (vi) The Divisional Accountant is responsible for correctness of entries in the Contractors' Ledger and balances at the closing of the month. All the personal accounts in the Ledger is examined to see that: The balances do not remain outstanding for a long time without justification, and The bills are prepared at reasonable intervals in the case of running accounts.
- (vii) A Contractor requiring a copy of his/her running account bill or extract from the Contractors' Ledger is supplied the same. He/she should sign in the Ledger in token of his/her acceptance thereof at the time of payment of each running bill/final bill.

During the audit of Ex. Engineer, Central Health Maintenance Division B-242,HMED (East) PWD, it was noticed that the division was not maintaining the Contractor's Ledger which is mandatory to maintain as per above SOP 5/15 of the CPWD Works Manual, in the absence of which audit could not be ascertained whether all the transactions viz advance payments, secured advances and liabilities if any, of the contractor and abstract of transactions relating to works were in order or not.

Executive Engineer is requested to maintain a contractor Ledger as per provision laid down in CPWD manual under intimation to the Audit.

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TAN 5 Subject: -Huge Savings under various Heads. (Audit Memo No. 15 dated 06/07/2023)

During the test check of reconciliation statement of Department of B-242 Executive Engineer (E) HMED East, it is noticed that savings made under various Heads were not surrendered as per provisions contained in General Financial Rules, 2017.

As per Rule 62(2) of GFR 2017, savings as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses.

Further Surrender of savings stipulates that Departments shall surrendered to Finance Ministry, by the dates prescribed by that Ministry before the close of the financial year, all the anticipated savings noticed in the Grants or Appropriations controlled by them. The Finance Ministry shall communicate the acceptance of such surrenders as are accepted by it to the Accounts Officer, before the close of the year. The funds provided during the financial year and not utilized before the close of that financial year shall stand lapsed at the close of the financial year. However, it was observed that huge amount of funds have been found remained unutilized as per details given below:-

| Major Head | Head of Account | Budget in Rs. | Expenditure in Rs. | Savings in Rs. | % age of Savings |
|----------------|--|---------------|--------------------|----------------|------------------|
| 2019-20 | | | | | |
| 4210 | 4210 | | | | |
| | 01-110-650053 Remodelling of Existing Hospital | 500.00 | 00 | 500.00 | 100% |
| 2059 | 80-001-88-99-13 | 0.50 | 00 | 0.50 | 100 |
| 2216 | 01-106-99-00-14 | 10.00 | 00 | 10.00 | 100 |
| 2210 | 01-110-93-00-27 | 200.00 | 00 | 200.00 | 100 |
| 2210 | 01-789-91-00-27 | 200.00 | 00 | 200.00 | 100 |

| | | | | | |
|----------------|-----------------|--------|--------|--------|-------|
| 2020-21 | | | | | |
| 2210 | 01-110-10-79-27 | 200.00 | 154.32 | 45.68 | 22.84 |
| 2210 | 01-110-10-94-27 | 15.00 | 4.75 | 10.25 | 68.30 |
| 2210 | 10-72-27 | 50.00 | 00 | 50.00 | 100 |
| 2021-22 | | | | | |
| 2216 | 01-106-86-97-01 | 10.00 | 00 | 10.00 | 100 |
| 2210 | 01-110-10-75-27 | 45.00 | 25.90 | 19.10 | 42.64 |
| 2210 | 01-110-10-78-27 | 470 | 326.88 | 143.12 | 30.48 |

| | | | | | |
|----------------|-----------------|-----|--------|--------|-------|
| 2022-23 | | | | | |
| 2210 | 01-110-10-94-27 | 20 | 00 | 20 | 100 |
| 2210 | 01-110-31-97-01 | 500 | 350.83 | 149.17 | 29.83 |

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As per Rule 62(1) of GFR 2017, Department shall surrender the unutilized funds before the close of financial year, all the anticipated savings noticed in the Grants or Appropriation controlled by them. However, in the above mentioned cases, the same was not done.

Necessary efforts may be taken to surrender the budget to the concerned Agency/Department in future.

TAN 6 Subject: Improper maintenance of Service Books.(Audit Memo No. 16 dated 07/07/2023)

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.

(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:-

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

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| <u>S.No.</u> | <u>Name & Designation</u> | <u>DOR</u> |
|--------------|----------------------------------|------------|
| 1. | Sh. Sunil Dutt.,AE(E) | 31/10/2024 |
| 2. | Sh. Rajinder Parsad Yadav. AE(E) | 31/07/2025 |
| 3. | Sh. Devender Kumar, S. Draftman | 30/11/2026 |
| 4 | Sh. Yogesh Kumar UDC | 31/12/2028 |

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

(JASPAL SINGH)
Inspecting Audit Officer
Audit Party No. XI