

(1/8)

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA, NEW DELHI**

**AUDIT REPORT OF Office of Executive Engineer (C) (North West), PWD, S U Block,
Pitam Pura, Delhi for the period 2019-20 to 2022-23**

INTRODUCTION

The Internal Audit Report on the accounts of Office of Executive Engineer (C) (North West), PWD, S U Block, Pitam Pura, Delhi for the period 2019-20 to 2022-23 was conducted by the field Audit Party No. I comprising of Sh. Chander Mohan, IAO/AO & Sh. Sandeep Kumar, Sr. Assistant. The audit was conducted during 10 working days between 05.07.2023 to 18.07.2023

AIMS & OBJECTIVES

This division is building maintenance the name of "North West Building Division" (after merging of North west Building-1 & North west Building-2 as on 01/04/2021) Created during restructuring of PWD before 2015. It has DDO power in the name of Division M-341.

This division is responsible for maintenance of Rohini Court, Rohini Jail, Delhi Government Schools in Ashok Vihar, Lawrence Road, Keshav Puram, Shalimar Bagh, Pitampura, Kohat and few sectors of Rohini. In addition this division is also maintaining Polytechnic, NCC Bhawan at Sector-18, Rohini Delhi, Sukhdev Singh Collage of Business of Studies, Fire Station at Sector-15, NSP, Delhi Govt. Residential Flats at Haiderpur, Sector-11, Rohini and Nimri Colony, Ashok Vihar, Delhi. This division is also having deposit works of Delhi Police, Laxmi Bai Collage Food Safety Lab, etc. which are maintained through following sub-divisions, North-West Building 1, 2, 3, 4, 5 and 6

H.O.O./D.D.O's / CASHIERS: -

The following officers have served as HOD/ HOO / DDO / Cashier during 2019-20 to 2022-23:

List of HOD/ HOO			
S.No.	Name	From	To
1	Sh. Rajesh Kumar	24.09.2016	19.09.2019
2	Sh. Keshav Ram	20.02.2019	24.12.2020
3	Sh. Ramji Prasad	25.12.2020	29.05.2023
4	Sh. Inderjit	29.05.2023	Till Date

e

List of DDO:			
S.No.	Name	From	To
1	Sh. Rajesh Kumar	24.09.2016	19.09.2019
2	Sh. Keshav Ram	20.02.2019	24.12.2020
3	Sh. Ramji Prasad	25.12.2020	29.05.2023
4	Sh. InderJit	29.05.2023	Till Date
List of Cashier:			
S.No.	Name	From	To
1	Sh. Sandeep Thareja	01.04.2018	12.12.2019
2	Sh. Jagmohan	13.12.2019	14.09.2022
3	Ms. Rajni	15.09.2022	Till date

Vacancy Statement:

Vacancy Statement:			
Group (A B C)	Sanctioned Posts	Filled Posts	Vacant Posts
A	9	5	4
B	20	10	10
C	23	12	11

Vacancy Statement of work charge staff has not been provided.

Budget and Expenditure for the period 2019-20 to 2022-23

(Amount in Lakhs)

Budget Detail:	Budget Allotted		Expenditure Made		Balance	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
	2019-20	1997.62	2510.00	1224.26	2255.15	773.36 ✓
2020-21	2030.52	1193.40	1936.70	906.38	93.82 ✓	287.02 ✓
2021-22	2181.80	4619.50	1924.19	3104.78	257.61 ✓	1514.72 ✓
2022-23	2264.00	3496.98	2049.07	2931.47	214.93 ✓	565.51 ✓

Statutory Audit:

The Statutory audit of the Office of Executive Engineer (C) (North West), PWD, S U Block, Pitam Pura, Delhi has been conducted by AG (Audit), Delhi up to 2019. The report has not been received.

Maintenance of Records:

The maintenance of record of Office of Executive Engineer (C) (North West), PWD, S U Block, Pitam Pura, Delhi for the period 2019-20 to 2022-23 found satisfactory subject to the observations made in the Current Audit Report and Test Audit Notes. However, for the audit conducted by audit party No.17 for the period 2019-20to 2022-23,



(CHANDER MOHAN)

Audit Party No. 17

106

PART - I
OLD AUDIT REPORT

There were 25 audit paras outstanding for the period 2007-2019 involving recovery of Rs. 1898265/-. The Office of Executive Engineer (C) (North West), PWD, S U Block, Pitam Pura, Delhi has submitted replies against old audit paras. Accordingly, 01 para with recovery of Rs. 31032/- has been settled & 04 paras have been updated, taken as fresh and settled accordingly . Remaining 20 outstanding audit paras with recovery of Rs. 1867233/- have been incorporated in Current Audit Report (Part-I).

Year	Para No.	No. of Outstanding Paras	Para No. settled by Audit Party	Total Outstanding Paras
2007-2009	1 (01)	1	0	1
2009-2012	2-6 (1,2,3,4,5)	5	0	5
2013-16	7-10 (1,2,3,5)	4	1 Para no. 5	3
2016-19	11-25 (1 to 15)	15	4 Para no. 1,2,3,11)	11
TOTAL	25	25	5	20

Details of Old Recoveries

Period	Recovery of Para No.	Details of Recoveries (Amount in Rupees)		
		Raised	Amount Recovered/ Regularized	Balance
2013-2016	01	100 ✓	0	100
2013-16	02	48136	0	48136
2013-16	03	1142871 ✓	0	1142871
2016-19	02	31032 ✓	31032	0
2016-19	05	21119 ✓	0	21119
2016-19	14	655007	0	655007
Total		1898265	31032	1867233

Q

(CHANDER MOHAN)
Inspecting Audit Officer
Audit Party No. 17

(10)

Current Audit Report

During the course of current audit, 22 Observation memos & 12 record Memo were issued highlighting various irregularities. Recoveries to the tune of Rs. ~~49042/-~~ were pointed out by the Audit.

48742/-

The Office of Executive Engineer (C) (North West), PWD, S U Block, Pitam Pura, Delhi has not submitted satisfactory reply of any Observation Memos. Hence, no observation memos have been settled on the spot. All 22 observation memos and 12 record memo have been converted into 15 PARAs (including 01 para for non-production of record) with recovery of Rs. ~~49042/-~~ and 07 TAN and incorporated in Current Audit Report Part-II.

48742/-

Detail of Current Recoveries

Memo No.	DETAILS OF PARA	Details of Recovery (In Rs.)	Recovered on the spot (In Rs.)	Balance to be recovered (In Rs.)
5	Over Payment of Transport allowance amounting to Rs. 25272/-	25272	0	25272
6	Excess Payment of Cycle (Maintenance) Allowance amounting to Rs. 180/-	180	0	180
7	Recovery of Ad-hoc Bonus amounting to Rs. 1727/-	3754	0	3754 3454
8	Recovery of Rs. 19836/- on account of Short deduction of License Fees & Water Charges	19836	0	19836
	Total	49042	0	49042

The Internal Audit Report has been prepared on the basis of information / records furnished and made available by the of Executive Engineer (C) (North West), PWD, S U Block, Pitam Pura, Del for the period 2019-2020 to 2022-23. The Audit disclaims any responsibility for non-production of record / information or mis-information provided by the of Executive Engineer (C) (North West); PWD, S U Block, Pitam Pura, Del. The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on. the whole or a part of it. lies with the of Executive Engineer (C) (North West). PWD, S U Block, Pitam Pura, Del. The Directorate of Audit is not responsible for any legal consequences arising at any time in the future, in whatsoever manner and whatsoever ways.

(CHANDER MOHAN)
Inspecting Audit Officer
Audit Party No. 17

PART – I

**Old Audit Report of Executive Engineer (C) (North West),
PWD, S U Block, Pitam Pura, Delhi**

2007-2019

PART-I

OLD REPORT
(2007-2016)

68/c
109
18
16
28/c

~~PART-I (Old Report)~~

OLD AUDIT REPORT for five years 2007-2012
PART-I

~~PART-II~~ CURRENT AUDIT REPORT OF BUILDING PROJECT
DIVISION, M-341,342,343 KASHMIRI GATE,(PERIOD 2007-09)
Para I (2007-2009)
Para No.1(Ref. Memo No.2,5,8,10 dated 11.11.09,12.11.09,16.11.09,18.11.09)
Sub :- Performance of work

P-1 (1)

A Hindrance in work

As per CPWD Manual Section 28.1, at the time of issuing NIT for a particular work, the Engineer in charge should specify the time allowed for completion of the work consistent with the magnitude and urgency of the work and as per Sec 28.2 the time allowed for carrying the work as entered as entered in the contract shall be strictly observed by the contractor Section 28.3 further specify that the work shall throughout the stipulated period of the contract be proceeded with all due diligence(time being deemed to be the essence of the contract) on the part of the contractor, but during the test audit of Building Project Division, M341,342,343, K.Gate, Delhi it was seen that works were not completed within the stipulated period of time . Few of the cases are illustrated below :-

Agreement No.	Work	Division	Date of start	Stipulated date of Completion	Actual date of completion	Delayed (in days)
02/07-08	Pucca School Building at GSS School at L-Block Shastri Nagar	341	12.06.06	11.09.07	30.12.07	110
11/07-08	SPS Class Room at GBSSS Mangol Puri	343	22.08.08	21.08.08	21.04.09	243
05/07-08	D/S SPS Type Residential Barrak at Central Jail Tihar	342	20.01.08	19.07.08	Work in progress	489*

* more delay is expected in future as the work is still in progress

B Executing of extra works over and above the prescribed limit.

The Building Project Division,M-341,342,343, Kashmiri Gate, Delhi had executed the huge extra work during 2007-09 without making proper estimates or calling tenders . The prior approval of the competent authority as per appendix 1 of section 23.2.3 of CPWD Work manual, was not obtained before executing the extra work.

Agmt No.	Division	Tendered Cost	Cost of Extra work	% of Extra work
03(07-08)	341	7029459	1583454	22.52
11(07-08)	343	10545738	2621927	24.86

57/c
101
27/c

Huge deviation in scheduled of Quantity

Huge Deviation in scheduled of quantity were noticed in the final payment made to the contractor . These deviations in some of the items were ranging between 1500 to 1600% resulting in making the payment at market price (Annexure-I)

The above lapses showed the unrealistic estimates of time and work. If these estimates were made on realistic basis than the work could be completed within the stipulated period of time and the division could escape itself for making the payment at market price for such huge deviations & extra items.

~~Para No - 2~~
~~Para No - 4~~ (Ref. Memo No.07 dated 12.11.2009)

Sub: Unfruitful expenditure of Rs.22716 on advertisement (M-342).

The work of sport stadium of Kalindi College was awarded to M/s Awasthi Construction Co., Delhi at a tendered cost of Rs.66,94,968/- with the stipulated date of start and completion was 22.10.07 and 21.02.08, but the work could not be started due to non availability of hindrance free site, whereas the section 15.1(2) of CPWD Manual states that before approval of NIT, it is desirable to see the availability of clear site, funds and approval of building plans from local bodies.

Hence, calling tenders, spending Rs. 22716 on advertisement, when the site was not cleared needs to be clarified.

~~Para No - 3~~ ~~Para - 3~~
~~Para No - 5~~ (Ref. Memo No. 11 dated 18.11.09)
Sub :- Hiring of Vehicles

As per the orders of Finance Department the H.O.D is competent to give permission to hire the vehicle upto Rs. 30000 p.m. but during the test check of work orders of Divisions M341,342,343 of Building Project Division, Kashmiri Gate Delhi, it revealed that cost of hiring of vehicle increased by 30000 Per month (Annexure-II). Moreover awarding work orders on the same day for same nature of work was a case of splitting off the work orders so as to avoid the seeking of sanction of the next higher competent authority, reasons for the same may be elucidated to audit and actions may be taken to to regularized the excess expenditure by seeking the ex-post facto sanction from the competent authority.

Taken as - fresh
in current
Audit Report
22/11/19

Taken as - fresh
in current
Audit Report
24/11/19

100

~~17~~ ~~16~~ ~~15~~
26/C

Para No. 4 Para-4

Para No. 6 (Ref. Memo No. 10 dated 18.11.09)

Sub :- Non-observance of codal formalities in hiring of Security Guards

The Divisions No. 343 of Building Project , Kashmiri Gate Delhi hired 3 private security guards for watch & ward at various school projects vide work order number 18 dated 27.08.08 for a total sum of Rs. 99000 also 3 private security guards were deployed at a total cost of Rs. 60000 vide work order number 4 dated 12.05.08 but no prior approval of Finance Department and A.R. Department was obtained regarding the need and number of such outsourced, as per the order number 8/3/2007-AC/DSFA/1898 dated 10.10.07. Hence incurring a total expenditure of Rs. 159000 is irregular which may be regularized now from the competent authority.

Taken on
- just in
current Audit
Report
22/11/19

(GITA SHARMA)
IAO

98

13/10/07
23/10

Name of work : C/o 20Nos. SPS Class rooms i/c toilet and staircase at Govt.Sr.Sec.School at 'A' Block,
Roshanara Road, Delhi.

Agency : Sh.Kamal Singh
Agmt. No.: 03/EE/BPD/M-341/2007-08

S.No.	Description	Schedule of qty.	Actual qty.	Amount as per schedule	Actual Amt paid	Deviation (6-5)	Percentage of deviation
1	2	3	4	5	6	7	8
1.1.1	All kind of soil	72	144	6588	13176	6588	100%
2.1.2	1:5:10 (1 cement : 5 coarse sand 10 graded stone aggregate 40mm nominal size)	64	126	82506	162974.34	80468.34	97.53%
12.1	Cement concrete 1:2:4 (1cement:2coarse sand 4 graded stone aggregate 40mm nominal size)	14	27.88	25872	51522.24	-25650.24	99.14%
16.3	Providing mortar band 75mm wide 21mm thick 18mm thick at sides	50	154.44	361	1113.51	-752.51	208.45%

Name of work : C/o Pucca school building for GGSS School at 'L' Block, Shastri Nagar, Delhi .
Roshanara Road, Delhi.

Agency : M/s Mathra Dass Ahuja & Sons
Agmt. No.: 2/EE/PWD-15/2006-07
Division No. M-341

S.No.	Description	Schedule of qty.	Actual qty.	Amount as per schedule	Actual Amt paid	Deviation (6-5)	Percentage of deviation
1	2	3	4	5	6	7	8
3.7.1	Providing M-25 grade RCC instead of M-20 grade	1559	3395.34	130956	375538.8	244582.80	186.77%
4.1.1	Cement mortar 1:6 (1cement :6 coarse sand)	95	240.37	131528	366313.5	234785.50	178.51%
6.3.1	Fixed to steel windows by welding	10145	29963.46	344930	1354256.84	1009326.84	292.17%
7.3	Extra for providing and fixing steel beading of approved shape and section.	2074	6801.06	25095	110616.36	85521.36	340.79%
7.6.1	In gratings, frames, guard bar, ladders, railings & similar works.	1530	6434.96	44600	262493.51	217893.51	488.55%

7.6	P/E 1.25 mm thick MS door shutter with frame of 25x25x4mm	162	486.89	7889	30149.1	22260.10 0.00	282.16%
8.1.1	40mm thick with 20mm nominal size stone aggregate	2371	77.08	269583	8764	-260819.00	(-) 96.75%
8.5.1	Kota stone slab flooring over door 25mm thick	1383	3200.65	681957	1806748.49	1124791.49	164.93%
8.8	P/F 1st quality ceramic glazed tiles	724	3498.27	270269	1673355.15	1403086.15	519.14%
10.7	Painting with synthetic enamel paint of Two or more coats on new work	20991	4616.06	509032	111939.46	-397092.54	(-) 78%
15.7.1	Constructing masonry chamber with FPS bricks	2	10	771	5204.15	4433.15	574.98%

Name of work : C/o SPS class rooms at GBSS R block, Mangolpuri, Delhi.

Agency : M/s Ashok Kumar
Agmt. No.: 11/EE/PWD/M-343/2007-08
Division No. M-343

S.No.	Description	Schedule of qty.	Actual qty.	Amount	Amount	Deviation (6-5)	Percentage of deviation
1	2	3	4	5	6	7	8
1.1.1	All kinds of soil	273	762.53	24980	88876.65	63896.65	255.79%
2.2.1	1:2:4 (1 cement : 2 coarse sand 4 graded stone	11	43.73	22536	143930.04	121394.04	538.67%
12.4.11	Centrifugally cast (spun) iron S&S pipe	56	100.86	21210	49289.08	28079.08	132.39%
12.6.1	100mm	112	226	8786	24407.34	15621.34	177.80%
13.9	Providing and placing on terrace at all floor levels	8400	20000	33180	92465	59285.00	178.67%

Name of work : C/o Health Centre Market at Tikri Kalan, Delhi.
Agmt. No.: 4/EE/M-343/2007-08
Division No. M-343

S.No.	Description	Schedule of qty.	Actual qty.	Amount as per schedule	Actual Amt paid	Deviation (6-5)	Percentage of deviation
1	2	3	4	5	6	7	8
1	All Kind of Soil	60	718.72	5490	90949.02	85459.02	1556.63
49.8	New Work(Two or more coat:	40	403.29	924	12442.48	11518.48	1246.58

19 Providing & fixing bright finish
 20 Centrifugallycast(spun)iron

1 5 216 1479.6
 6 21 546 4768.4

1263.6
 4222.4

585
 773.33

2/2
 21/2
 631
 97

Name of work : C/o SPS Type D/S Residential building at Central Jail, Tihar, Delhi .
 Agmt. No.: 2/EE/M-342/2007-08
 Division No. M-342

S.No.	Description	Schedule of qty.	Actual qty.	Amount as per schedule	Actual Amt paid	Deviation (6-5)	Percentage of deviation
1	2	3	4	5	6	7	8
1	Earth work in excavation	135	779.98	1841	14152	12311	668.71
23	Wood work of door & window	1.2	2.54	28271	66581	38310	135.51
24	Fixing MS Grill	2173	4219.55	73882	196321.94	122439.94	165.72
25	ISI Marked affixed MS	604	1301	8849	23136.05	14287.05	161.45
36	Ingrading frames guardbars	375	2662.64	10931	144719.03	133788.03	1223.93
77.1	25 mm dia nomina bore	56	442.68	5816	84332.31	78716.31	1353.44

6/1/19

120

ANNEXURE-II

Taxi -
-
-
22/11/19

Division No.	W.O.No.	Agency	Amount of Work Order	Period	Average Amount month per
341	01/01.06.07	L.D.Tourist Taxi Services	51000	3 months	34000
	02/01.06.07	Hanuman Tours & Travels	51000	3 months	
342	04/01.08.08	Sashi Bhushan Prahlad Singh	70300	3 months	46633 from 18.09.08 to 31.10.08
	06/18.09.08	Sh. Balvinder Singh	69600	3 months	
343	22/28.11.08	Welcome Taxi Service	78500	100 days	46026
	23/28.11.08	Lalit Madan Kr.	74670	100 days	

~~PART #~~ CURRENT AUDIT REPORT OF BUILDING PROJECT DIVISION
NO. M34(341,342,343) OLD COURT BUILDING, KASHMIRI GATE DELHI

Page 5 Para No. 2 (2009-2014)
Para No. 1 (Ref. Memo No. 10,11 dated 09.10.12)
Sub :- Performance of the Division

P-2

2

95
19/12
GHC

A Delay in work

According to section 28.1 (1) of CPWD Manual, " At the time of issuing Notice Inviting Tenders for a particular work, the Engineer-in-charge should specify, the time allowed for completion of the work consistent with the magnitude and urgency of the work". 28.1 (2), states that the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor, the section 28.1 (5) further specify that the work shall be proceeded with all due diligence on the part of the contractor throughout the stipulated period of the contract (time being deemed to be essence of the contract)

However it was observed during the audit of Building Project Division M-341 had not followed the above provisions while executing the works during 2009-12. A statement regarding the agreement wise detail of SDOC, ADOC produced by the division for the period 2009-12 showed that almost all the works were completed after the lapse of the stipulated period of time as per the agreement. For example the work of the construction of compound wall of land allotted to Fire Office for establishing a fire station at Sanjay Gandhi Transport Nagar, Delhi was completed on 20.12.10 whereas the stipulated date of completion was 20.01.10 i.e. after the delay of 334 days. (No hindrance register was provided to audit, as such audit is not in the position to comment whether the above hindrance was justified or not) whether any penalty was deducted from the payment of the contractor may also be elucidated to audit along with the reasons for such a slow progress of work.

B Works are finalised but final payment was not made

Section 29.2 (1) of CPWD Works Manual states that Final measurements should be recorded within one month of the completion of work and final payments for works costing more than Rs. 15 lakhs should be made within 6 months of the completion of work and for other works within 3 months.

The records produced to audit revealed that the work of Construction of 32 Nos. SPS Class Room including stair case and toilet at Govt. Co-Ed School J Block Mangol Puri was awarded to M/s Nitcon Construction Co. for Rs. 1,13,72,387, the contractor was paid a total sum of Rs. 1,03,44,206 till 6th Running Account Bill. The work was completed on 31.12.08 and still the final bill is pending. Reasons for not paying the Final Bill as per the CPWD Manual provision may be clarified to audit.

Para No. 2A (Ref. Memo No. 06 dated 08.10.12)
Sub :- Unfruitful expenditure of Rs. 163859/-

N/W Boundry wall on the land allotted to Delhi Police M.T.
Workshop at Gandhi Vihar.
EC- 825607/-
TC- 683685/-
Agreement No. 01/BPDM-341/09-10

The above work was awarded to M/s Saini Bros. with the SDOS & SDOC was 03.09.09 and 02.12.09 but as per the records produced to audit, it revealed the work was started on 03.09.2009 and was paid Rs. 139276 and Rs. 24583 vide 1st and 2nd & final Running Account Bill on 09.03.10. It was told to audit that the land was allotted to Delhi Police by the DDA later on MCD put its claim on the land by mentioning that the land was allotted to them by the DDA. Hence the work could not be completed and later on it was rescinded. Calling of Notice Inviting tender without having the hindrance free site is the violation of Section 15.1 of CPWD Manual which states as "that before approving Notice Inviting Tender, it is desirable to have the availability of clear site, funds and approval of building Plans from local bodies

The audit is of the opinion that the division had not accurately studied about the site before approving the NIT resulted in unfruitful expenditure of Rs. 163859/- which needs to be explained to audit.

Para No. 2B (Ref. Memo No. 07 dated 08.10.12)
Sub :- Unfruitful expenditure of Rs. 270299/-

N/W C/o boundry wall on the land allotted to Delhi Police for construction of Police Station at facility station No. 50 at Shalimar Bagh.

EC- 31,94,302/-
TC- 27,39,114/-
Agreement No. 05/BPDM-343/10-11

The above work was awarded to M/s Sagar Construction with the SDOS was 28.08.11 the records produced to audit showed that the AA&ES was not obtained from the Delhi Police and it was rescinded on 05.12.11 after paying Rs. 270299/- to the contractor vide First and Final Bill. Calling of Notice Inviting tender without having the AA&ES is the violation of Section 15.1 of CPWD Manual which states as "that before approving Notice Inviting Tender, it is desirable to have the availability of clear site, funds and approval of building Plans from local bodies which needs to be explained to audit.

Page 5 - EA Part 3A

P-3 (M) 2

6 18/11 94

3(b)

93
12/11/15

Para 8-8C

~~Para No. 2C~~ (Ref. Memo No. 05 dated 01.10.12)
Sub :- Unfruitful expenditure of Rs. 20,480 on advertisement.

N/W Boundry wall for Police Post at Burari, Delhi
EC- 18,99,988/-
TC- 16,24,110/-
Agreement No. 04/BPDM-341/09-10

Talku on fund
24/11/15

The above work was awarded to M/s Saini Bros. with the SDOS & SDOC was 26.02.10 and 25.05.10 but as per the records produced to audit, it revealed that contractor could not start the work as the site was not cleared and later on the work was fore-closed by the competent authority. Calling of Notice Inviting tender without having the hindrance free site is the violation of Section 15.1 of CPWD Manual which states as "that before approving Notice Inviting Tender, it is desirable to have the availability of clear site, funds and approval of building Plans from local bodies

The audit is of the opinion that the division had not accurately studied about the site before approving the NIT resulted in unfruitful expenditure of Rs. 20480/- on advertisement.

Para 8-8D

Para No. 4 (2009-2012)

Para No. 4

~~Para No. 03~~ (Ref. Memo No. 04, dated 28.09.12)
Sub :- Huge amount due from Delhi Police

As per Para 17.2.1(b) of CPWD code, the transaction on account of supplied made or service rendered etc. should be classified under the head Cash Settlement Suspense Account, these transaction as and when take place should be submitted to the Divisional Offices every month to see that the register are properly maintained and there is no inward sufficient reasons and prompt actions are required to be taken by the division to send the outward claims.

The monthly accounts of the Division M-341 showed that a large work on behalf of Delhi Police was executed by this division and still a huge balance of Rs. 3,08,86,027/- is still due from it. The monthly account from Jan 12 to March 12 was taken for test audit, and it was observed that no payment has been received from Delhi Police, rather the outstanding balance has been increasing with the end of each month. Since the Division is spending the money on the behalf of Delhi Police, it was asked vide audit memo number 04 dated 28.09.12 under which head the expenditure was incurred, the reply is still awaited which may be intimated to audit.

(99)
H/W

Para No. 5 (2009-2014)
58/c

Para No. 15

~~Page 8~~ ~~Page 08~~

Para No. 04 (Ref. Memo No. 13 dated 09.10.12)
Sub:- Splitting up the work

During the test audit of Building Project Division, M-343 PWD Department it was observed that a single work was divided into various work orders. These work orders were not produced to audit, it was mentioned to audit at spot that these works were awarded from this division and later on the whole work was shifted to some other division of PWD. Only Ex-Engineer had signed the entry of each work order in the work order register whereas the amount of each work order was not in the competency of the Ex-Engineer as per the power mentioned in the CPWD Manual. Audit is of the opinion that main work was divided into parts in order to avoid the seeking of the approval of higher authorities or restrict the competition for not calling the tender. If tender would have been called instead of taking the work on work order basis, then the division could get more economical rates.

Work Order & Date	Firm	Nature of work	Paid Amount
		Main-Work:- Street Scaping of Mall Road from D.U. to Chattarsal Stadium (3.60Km)	
8	M/s Manish Builbwall	SH Improvement of footpath at Petrol Pump and Flood Control office sight at Timarpur	23,82,751/-
9	M/s Satish Chand Rajesh Kr. Pvt Ltd	Improvement of footpath at Timarpur sight at Timarpur Junction	21,26,631/-
10	Amit Bid Com	Improvement of footpath from DU to Timarpur Junction both side of ring road	21,33,933/-
11.	Amit Bid Com	Improvement of island at Timarpur Turn of Ring Road	19,21,026/-
		Total	85,64,341/-

The above needs to be clarified.

1
Page 9 Page 10
Para No. 05 (Ref. Memo No. 14 dated 10.10.12)

Sub :- Non Revision of Technical Sanction

According to section 2.5.2 of CPWD Manual, the Technical Sanction can be exceeded upto 10% beyond which the revised T/S shall be necessary. During the test audit of Building Project Division M-341,342,343 of PWD, it was seen in the following works on the basis of information provided by the division that the expenditure incurred increased more than 10% of the TS amount.

Agmt No.	TS Amount(in lacs)	Final Payment(in lacs)	% of Final Payment exceeded from TS amount
1/EE/341/09-10	25,25,685	28,68,447	13.57
3/EE/342/09-10	1,24,11,500	1,56,82,113	26.35
1/EE/342/11-12	5,76,488	6,50,245	12.79

The same observation was raised in the last audit report that the revised technical sanction was not obtained in the following works,

Agmt No.	TS Amount(in lacs)	Final Payment(in lacs)	% of Final Payment exceeded from TS amount
3/341/07-08	6287970	11126402	76.95
2/341/07-08	32124000	54814527	70.63
02&01/07-08,08-09/342	17955000	20635229	14.92

Apart from above it was pointed out in the last audit report that one work of construction of D/S SPS Type Residential Barrake for 240 men ITBP at Central Jail was awarded to M/s Ess Kay Construction for a Tendered Cost of Rs. 1.40 crores (Agmt No. 05/342/07-08). The Technical Sanction for a sum of Rs. 1.59 crores was approved by the SE whereas as per delegation of powers of CPWD Manual the SE can accord the Technical Sanction upto Rs. 100 Lakhs only. It was suggested to take the revise technical sanction from the competent authority. The revised technical sanction, for all the above works, if obtained may be shown to audit.

56/10

PART II
CURRENT AUDIT REPORT
(2013-14 to 2015-16)

PARA 1 (Ref. Audit Memo No.2 dated: 05/09/2016)
para No. 7 (2013-2016)

para No. 7
P-7

Sub. Excess payment of Rs. 100/- paid to MTNL towards LPSC

While scrutiny of the MTNL bills it has been found that an amount of Rs.100/- has been paid in excess as per the detail given below:

Sl. No.	MTNL Phone No.	Amount due for the period	Amount paid with late payment surcharge/date of payment	Amount paid in excess
1.	27581054	1324/-(02.11.15 to 23.11.15)	1364/19.01.16	40/-
2.	27851451	1374/-(08.01.16 to 28.01.16)	1414/19.02.16	40/-
3.	27550114	836/-(08.01.16 to 28.02.16)	856/19.02.16	20/-
Total				100/-

Department is advised to regularise the excess payment of Rs. 100/- from the competent authority/HOD made to MTNL after due verification of records under intimation to audit.

[Signature]

PARA 2

(Ref. Audit Memo No. 5 dated: 07/09/2016)

Para No. 8 (2013-2016)

Sub: Short deduction of income tax (TDS) under section 194 J amounting to Rs.48136/-.

As per section 194J of the Income Tax Act, TDS is to be deducted @ 10 % on any amount paid to any resident as fees for professional services or technical services or royalty. No TDS is deducted under section 194J if the amount paid or likely to be paid during the financial year does not exceed Rs. 30,000/-.

During scrutiny of records of the office of The **EE PWD Building Project Division, M-341,342 & 343, Old Court Building, Kashmere Gate, Delhi** revealed that the said office has deducted TDS only @ 2 % from the professional instead of @ 10 % as detailed below:

Sl.No	V.No./ Dated.	Name of work	Name of agency	Amount paid	Income Tax due @ 10 %	Income tax deducted @ 2%	Balance Income tax to be recovered
1	13/09. 07.13	Topographical survey work for the road from Kanjhawala to auchandi Border	M/s. Satyadev consultants	91200	9120	1824	7296
2	04/01. 11.13	Demarcation of right of way for fixing of boundary stone along the road from Kanjhawala to	Sh. Satya Ram Singh	59960	5996	1199	4797

[Handwritten signature]

54/c 55
10/c

		Bawana					
3	13/17. 02.14	Preparation of drainage data	M/s. Shivam Surveying system	60000	6000	1200	4800
4	80/26. 03.14	preparation of master plan and drainage system of NCT of Delhi (SH) surveying of drainage work	M/s. Satyadev consultants	199547	19955	3991	15964
5	84/26. 03.14	Demarcation of right of way for fixing of boundary stone along the road from Kanjhawala to Bawana	Sh. Satya Ram Singh	59920	5992	1198	4794
6	43/20. 03.15	Detailed survey of road Rajiv Nagar	M/s. Satyadev consultants	131063	13106	2621	10485
	Total						48136/-

Hence, an amount of Rs. 48136/- may be recovered from the concerned firms and deposited into government account under intimation to the audit. Further department is requested to securitize other such type of the cases at their own level.

Satya

PARA 3

Page No. 9 (2013-2014)

(Ref. Audit Memo No. 4 dated: 06/09/2016)

Sub. Recovery of Value Added Tax(TDS) amounting to Rs. 1142871/-

As per section 36 A of Delhi value added tax (DVAT) act 2004, deduction of tax at source (TDS) on account of VAT liability on execution of works contract and its timely deposition in appropriate Government treasury by every person, including central/ state governments, union territory administrations, government Department including PWD, CPWD etc., Govt. undertaking, Govt. Authorities/ Boards, Local Bodies, railways, Cantonment Boards, Hospitals etc., who is responsible for making any payment to any contractor/ operator for execution of works contract. In case the amount of contract is more than 20000/- the contracts awarding Department or agencies (contractees) are also liable to deduct TDS at the prescribed rates while making payment to contractor. The rate amended by the department from time to time is given below

Period	Rate of TDS from registered contractor	From un registered contractor
01.04.2005 to 31.01.2011	2%	2%
01.02.2011 to 15.01.2013	2%	4%
16.01.2013 on wards	4%	6%

The rate of TDS was revised @ 4% uniformly w.e.f. 16.01.13, for all type of contractors, vide circular no. F.3 (10)/Fin(Rev-I)/2012-13/ds-VI/49-56 dt. 17.01.2013, issued by the Principal Secretary (Finance)

While test scrutiny of the bills/ vouchers it has been found that while making the payment to the contractors for execution of various works, the VAT-TDS has been deducted by the department is less than 4% as per detail given below:

Sl.No	V.No./date	Name of work	Name of contractor	Amount paid(Rs.)	Vat Due @ 4% (Rs)	Vat deducted	Balance recovery of VAT to be made (Rs)
1	11/9.04.13	Providing maintenance of vehicles with labour and T & P	Sh. Pawan Kumar Gupta	896900	35876	26908	8968
2	53/29.04.13	C/o 80 No. additional classroom of school	M/s. Satish Chand Rajesh Kumar Pvt. Ltd.	3885300	155412	77706	77706
3	24/09.05.13	Strengthening & widening of	M/s. Satya Prakash	45721200	1828848	1371637	457211

S. R. Prakash

86

5/1/c

		MDR 130A from Ghevra Mor to GT Road Singhu Border	& Brothers Pvt. Ltd.				
4	01/04.06.13	Development of vacant plot including providing and fixing MS Gate at existing boundary wall at Narela	Sh. Niranjn Kumar Garg	3363600	134544	100908	33636
5	35/11.09.13	C/o P.P. in W/S S/D drain in Sec-3 Rohini	M/s. Banwari Lal & Sons	2029100	81164	60871	20293
6	30/25.10.13	Improvement of roadside berms from Badli to Shahbad	M/s. Kundan lal Nayyar & Sons	6236800	249472	187105	62367
7	05/01.11.13	Improvement of Shoulder in habitat area at auchandi	M/s. S.M. Builders	3169700	126788	95090	31698
8	31/19.11.13	Improvement of roadside berms from Badli to Shahbad	M/s. Kundan lal Nayyar & Sons	6297200	251888	188916	62972
9	03/09.12.13	C/o police post and staff quarter including water supply installation	M/s. Arihant builders	1614900	64596	48445	16151
10	32/26.12.13	Improvement of roadside berms from Badli to Shahbad	M/s. Kundan lal Nayyar & Sons	3382300	135292	101469	33823
11	22/22.01.14	C/o police post and staff quarter including water supply installation	M/s. Arihant builders	2412800	96512	72384	24128
12	27/17.02.14	Improvement of Shoulder in habitat area at auchandi	M/s. S.M. Builders	6409805	256392	192294	64098
13	22.11.03.14	Augmentation of culvert at Amar Jyoti Colony	Sh. Sudesh Kumar	1538138	61526	46144	15382
14	65/22.03.14	C/o police post and staff quarter including water supply installation	M/s. Arihant builders	2277953	91118	68339	22779
15	62/29.05.14	C/o DTC Bus terminal at Pitam Pura	Sh. Niranjn Kumar Garg	4638000	185520	139142	46378
16	27/10.07.14	Improvement of Shoulder in habitat area at auchandi	M/s. S.M. Builders	4553400	182136	136604	45532
17	84/25.09.14	Improvement of drain and footpath from Amarjyoti colony to Prahlad pur on Badli Bawana road	M/s. Antarctica construction co.	7229164	289168	216875	72293
18	74/31.01.15	C/o RCC drain on LHS of MDR 138 from Ram Dev Chowk to A-5 crossing Narela	Sh. Sudesh Kumar	4745545	189822	142366	47456
Total							1142871

Department may please recover the VAT (TDS) amounting to Rs.1142871/- from contactors as mentioned above and deposit in Govt. account., Further department is requested to securitize other such type of the cases at their own level.

[Signature]

PARA 4 (Ref. Audit Memo No. 7 dated: 08/09/2016)

Sub. Irregular purchase of Desktop computers amounting to Rs. 247800/-

As per Circular No. F10 (6)/2005/IT/3139-68 dated 24.07.2008 in which it has been mentioned that the powers for the purchase of computer hardware, software and accessories etc., hereby delegated to all Pr. Secretaries/Secretaries. However Technical Clearance of Department of IT, Delhi Secretariat, GNCT is still required in every case. Further vide circular no. F.8/3/2010-AC/usfa/41-44 dated 12.03.2015 issued by Pr. Secretary (Fin), on delegation of enhanced financial power to Pr. Secretaries/Secretaries of Government of NCT of Delhi, at Sl.no 27(b) "Purchase of computer, (including Laptops, Printer and Computer Furniture) in which the financial powers have been enhanced but the items can only be purchased subject to the approval of TEC of IT Department.

While scrutiny of the supply order file for the year 2014-15 which pertains to the purchase of 03 no. of desktop computers along with 01 HP Printer, Scanner, Photocopier and 03 no. of 800VA UPS for the office of PWD M-341 amounting to Rs. 247800/- from M/s. Zodiac System, Najafgarh, New Delhi for which the permission from the IT Department was not obtained.

Further as per GFR 151, e-tendering procedure should be adopted when estimated value of the goods to be purchased is more than 2 lakhs . But it has been found that the department has purchased the desktop computers on the basis of collecting quotations from the open market which is against the provision of GFR.

As the technical approval/clearance from the IT Department has not been obtained, so the purchase of computers is irregular and the same may please be regularized from the IT Department and Finance Department of GNCT of Delhi.

[Signature]

95

7/c

FF

Ta...
in
Audit
Report
22/11/15

Para No. 10 (2013-2016)

P-10

80

etc

etc

Para 5 (Ref. Audit Memo No. 3 dated: 05/09/2016)

Tot

Sub: Heavy outstanding balances amounting to Rs. 10, 84, 46,062/- under Public Works (Suspense) Deposits.

During test check of the monthly accounts of Ex. Engineer, IFCD-VI for the audit period 2013-14 to 2015-16, while checking the monthly accounts and other related records of suspense deposit, it has been observed that a heavy outstanding/unclaimed/unadjusted balance is still lying outstanding under the head "Public Works Deposits" 8443-Part-II/III/V as per detail given below:

Civil deposit of contractors as security (Part - II)	Rs. 75,31,561/-
Civil deposit public works to be done (Part - III)	
Deposit work	Rs. 8,87,00,224/-
Civil Deposits other Deposit (Part - V)	
Misc. Deposit	Rs. 1,22,14,277/-

Total Rs. 10,84,46,062/-

Part-II Deposits relates to recovery of security amount deducted from the contractor's bills. Part-III accumulation received from other agencies for execution of work. Part-V Deposits relate to withheld amount of non-sanction of EOT, testing defects or defects in works.

As per Receipts and Payment Rule, the undisputed/unclaimed amount which is lying more than 3 years should have been deposited to Govt. Account immediately. Executive Engineer is requested to work out the amount more than 3 years old and deposit to the govt. account immediately after due verification under intimation to the audit.

Settled
Taka - Ash
Settled

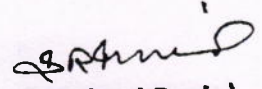
Signature

PARA 6 (Ref. Audit Memo No. 1 dated: 02/09/2016)

Sub: Non-production of records.

The following records have not been produced to the audit for the audit period 2013-14 to 2015-16.

1. Property registers.
2. Register of unserviceable stock.
3. All record of sub divisions under M-341,342,343
4. Log Book along with petrol consumption register.
5. Stock register of consumable and non-consumable items.
6. List of consultancy works awarded.
7. List of works completed but final bill not paid.
8. List of works closed.
9. List of works awarded but not completed.
10. List of works completed.
11. M.B. Issue register.
12. NIT registers.
13. Water & Electricity Register
14. Postage Stamp registers.
15. Technical sanction issue register.
16. Contractor ledger.


(Deshraj Puria)
IAO/Accounts Officer
Audit Party No.V

ME

85

stc

u/c

Test Audit Note No. 2
(Ref. Memo No. 9 dated 16.11.09)

(2007-2009)

Sub :- Excess/saving in budget 2008-09

The statement of allotted budget & expenditure made during 2008-09 revealed that saving was occurred in various heads. In some of the heads this saving was even upto 100%. Had the saving was surrendered well before the close of the financial year it could be used elsewhere for some other beneficial purpose.

(Rs. in lacs)

Head	Budget	Expenditure	Saving	% of saving
4070-BB3(1)(1)	100	-	100	100
4235- BB7(1)(3)(3)	30	-	30	100
4202- BB5(3)(1)5)	15	-	15	100
BB4(3)(1)(9)	50	-	50	100
4216-BB6(1)(1)	50	29.22	20.78	41.56

Apart from the above, the excess expenditure than the allotted budget was seen in the following heads, which may be clarified and efforts in future may be taken to make the expenditure in the given budget.

(Rs. In lacs)

Head	Budget	Expenditure	Excess
4059-BB2(1)(2)(4)	535	535.37	.37
4235-BB7(1)(1)(2)	380	385.24	5.24

Test Audit Note No. 03

Sub :- Non Production of records

During the period of audit the following records were not produced to the audit :-

1. Technical sanction.
2. A/A & E/S.
3. Inspection Report of the works by the Quality Control Authority.
4. Contractor ledger.
5. Work progress report.
6. Justification of cost.
7. MAS/T&P/ Imprest Register

(GITA SHARMA)

I Au

Part III- Test Audit Notes

Test Audit Note No. 1(Ref. Memo No.04 dated 12.11.2009) (2007-2009)

Sub: Responsibility of the Divisional Accountant.

The responsibilities of the Divisional Accountant are stated in section No.19.2.2 of CPWD Works Manual. As per this section the Divisional Accountant is responsible for the safe custody of tender documents during the period when they remain in the accounts branch until submission to the Executive Engineer. He is responsible for the arrangements for checking the completed tenders. Further he/she should record the following certificate on the comparative statement : certified that :-

I have personally conducted a test check of all the computed and checked tenders and have satisfied myself that the checking work has been properly done. The comparative statement correctly incorporates the totals as checked on the individual tenders.

But the comparative statement of agreement .No 3 of construction of 20 Nos. SPS class room (double storey) at Roshanara Road Delhi (M-341) does not have the such type of the certificate, given by the Divisional Accountant,Reasons for above lapse may be elucidated to amount.

87
16 15 13
48/10
25/2

PART- III TEST AUDIT NOTES

(2009-2014)

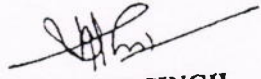
Test Audit Note Number 01 (Ref. Memo No. 03 dated 28.09.12)
Sub:- Qualifying Service

As per provision contained in the CCS (pension) Rule 32(1) the head of office in consultancy with Accounts officer shall verify the service rendered by a Govt. servant who has completed 25 yrs of service or within 5 years of retirement determine the qualifying service and communicate to him/her. During the test audit it has been observed that the qualifying service of Sh. Gautam Ganguli, Steno and Sh. H.C. Ahuja, UDC have not been got verified from PAO as they have completed 25 years of service.

Test Audit Note No. 02(Ref. Memo No. 01,01A,1B dated 25.09.12,28.09.12)
Sub :- Non Production of Records.

The following records were not produced to audit :-

- 1.Work Progress Report
- 2.Inspection Register
- 3.Dismantal Register
- 4.Work Order Of Division 343
- 5.Imprest Register


HARGOVIND SINGH
IAO

(79)
~~4/10~~ 4/10

(2013-2016)

**PART III
TEST AUDIT NOTES
(2013-14 TO 2015-16)**

Tan 01: (Ref. Audit Memo No. 6 dated: 08/09/2016)

Sub: Irregularities in maintenance of cash book.

During test check of cash books for the audit period, the following irregularities have been noticed in the cash books maintained for the audit period 2013-14 to 2015-16:

1. The mandatory page count certificate has not been recorded in cash book No. 6 & 7.
2. Total of the Cash book should be checked by other than the writer but the same was not checked.
3. As per rule DDO is required to physically verify the cash balances in hand at the end of month and record a certificate in the cash book but it has been observed that certificate recorded in the cash book at the end of month is not in the proper format.
4. Surprise check of cash at chest was not conducted to ensure that balances shown in the cash book tally with the balances in the cash chest.
5. Each & every entry on both sides of the Cash book should be signed by the DDO but it has been found that entries in the cash book for the period w.e.f. 01.04.13 to 31.07.15 have not been signed by the DDO.
6. Cutting at page no. 98 in cash book no. 7 not attested by the DDO.
7. **Delay in deposition of govt. money in Government Account:** As per Receipts & Payment Rules 1983, "all money received by or tendered to Government officers on account of revenues of receipts or dues of

S. S. S.

445 3/e (18)

the Government shall, without undue delay, be paid in full into the accredited bank for inclusion in Government Account.” But it has been observed that payment received was remitted to bank after a gap of 08 to 16 days which is irregular. Some of these instances are given below:

Sl.No.	Date of receipt	Amount	Date of deposit into the Bank as per challan	Delay in deposition
1.	01/04/13	78010	17/04/13	16 days
2.	02/07/13	37132	17/07/13	15 days
3	17/07/13	9139800	25/07/13	8 days
4	21/08/13	10600	05/09/13	15 days
5.	01/04/14	7203611	11/04/14	10 days

Reasons for the above irregularities found in the cash book may be explained to audit and remedial steps may be taken to remove the above irregularities.

Tan 02: (Ref. Audit Memo No. 8 dated: 08/09/2016) (2013-2016)

Sub: Irregular award of work for security services.

As per Para 14.1 of CPWD works manual it has been clearly mentioned that normally the tenders should be invited for all works costing more than Rs. 50000/-. In case where the work is to be awarded expeditiously, the prescribed period of notice may be reduced. In urgent cases or when the interest of work so demands or where it is more expedient to do so, work may be awarded without call of tender after approval of the competent authority. But it has been observed by the audit that the department has regularly awarded the work of security services on several occasions on work order basis throughout the year costing to Rs. 858200/- as per detail given below:

BA

43/2/c (77)

Sl.No.	Work order no.	Period	Name of agency	Amount of work order for providing security services
1.	04/2014-15	12 months	M/s. New Planet Security Group	143500/-
2.	13/2014-15	08 months	-do-	84000/-
3	21/2014-15	08 months	-do-	84000/-
4	25/2014-15	08 months	-do-	91350/-
5.	26/2014-15	12 months	-do-	126000/-
6	12/2015-16	18 months	-do-	189000/-
7	14/2015-16	12 months	-do-	143500/-
Total				858200/-

Department is advised to invite tender for all works costing more than Rs. 50000/- instead of regularly awarding the work of security services on work order basis throughout the year.

Tan 03: (Ref. Audit Memo No. 9 dated: 09/09/2016) (2013-2016)

Sub: Splitting up of work for Hiring of inspection vehicle.

During test check of record relating to hiring of vehicle of Building Project Division, M-341,342 & 343, Old Court Building, it has been observed by the audit that a single work for hiring of inspection vehicle costing Rs. 811800/- was divided into various work orders throughout the year to avoid tendering process which is irregular. Detail of work order is given below:

[Signature]

Sl.No.	Work order no.	Period	Name of agency	Amount of work order for providing security services
1.	01/2014-15	6months	M/s. Manoj Sharma	153700/-
2.	02/2014-15	6months	M/s. Krishna Travels	149900/-
3	20/2014-15	7months	Ms. Manoj Sharma	182950/-
4	22/2014-15	7months	M/s. Krishna Travel	175350
5.	04/2015-16	6months	M/s. Krishna Travel	149900/-
Total				811800/-

As per Para 14.1 of CPWD works manual it has been clearly mentioned that normally the tenders should be invited for all works costing more than Rs. 50000/-. In case where the work is to be awarded expeditiously, the prescribed period of notice may be reduced. In urgent cases or when the interest of work so demands or where it is more expedient to do so, work may be awarded without call of tender after approval of the competent authority. But it has been observed by the audit that the department has regularly awarded the work of hiring of inspection vehicles on several occasions on work order basis throughout the year costing Rs. 811800/-. If tender would have been invited then the division could have got more competitive rates. Thus the department has lost the opportunity of competitive rates for the same.

Department is advised to avoid such type of practice in future and tender may be invited by assessing the requirement for the whole year.

(Signature)
 (Deshraj Puria)
 Accounts Officer/IAO
 Audit Party No. V

(Signature)

HC
76

(75)
~~int~~

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

PARA No. 01
(Audit Memo No. 01 Dated :07.11.2019)

Subject: - Heavy outstanding balances under deposits.

During test check of monthly account of Ex. Engineer, (C) NW bldg.1, SU Block, Pitampura for the month of March, 2019, it was observed that an amount of Rs. 33.16 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)	1,82,86,111
Civil Deposits - Public Work Deposits (Part III)	29,55,46,432
Civil Deposits - Other Deposits (Pat-V)	1,78,50,081
Total outstanding as on 31.03.2019	33,16,82,624/-

Updated & taken in current month report
made settled
9/11/19

Heavy accumulation under Part-II of Rs. 1.82 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. 29.55 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. 33.16 Crore was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

As per Section 22.4 of CPWD Works Manual 2014 that the claim for refund of security deposits is governed by the Limitation Act. The period of limitation is 3 years, commencing from the date that the right to the due accrues. In the case of security deposit paid along with the individual contract, the right to the due would accrue under Clause 17 after the maintenance period, or the date of payment of final bill, whichever is later.

It is therefore suggested that year-wise details of the deposits be ascertained and unclaimed deposits for more than 3 years credited to Govt. revenue as per provision.

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

Subject:- Recovery of Rs. 31032/- on account of Short deduction of License Fee & 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(C),NW Bldg.1 for the period 2016-2019 it has been observed that the division has not revised the License Fee & water charges in respect of government accommodation allotted to the staff. Hence there is a short deduction of License Fee and Water charges of Rs. 31032/-

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 + Water charges deducted	Lic. Fee + Water charges to be deducted	Period/ Difference	No. of months	Difference	Amt. to be recovered
1.	Beju Mahto, Beldar	1496, Type-I, Timarpur, Delhi	80+15	245+157	07/13to 6/17 L.F:165 W.C:142	48	7920+6816	14736+
				310+157	07/17 to 10/19 L.F:230 W.C:142	28	6440+3976	10416 (25152)
2.	Rajender Kumar, Beldar	65, Type-II, DTU Campus, Delhi	260+196	370+236	07/17 to 10/19 L.F:110 W.C:40	28	3080+1120	4200
3.	Mahavir, Beldar	465, Type-I, Gulabi Bagh	135+157	150+157	07/17 to 10/19 L.F:15	28	420+0	420
4.	Ho Ram, Beldar	715, Type-I, Gulabi Bagh	135+157	150+157	07/17 to 10/19 L.F:15	28	420+0	420
5.	Damodar, Beldar	PWD-16, Type-I, Ashok Vihar	135+157	150+157	07/17 to 10/19 L.F:15	28	420+0	420
6.	Vedpal Singh, Beldar	PWD-15, Type-I, Ashok Vihar	135+157	150+157	07/17 to 10/19 L.F:15	28	420+0	420
TOTAL								31032/-

Hence, recovery of Rs. 31032/- 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.

para added in name of Mr. Mahto
Added in name of reply
 14/11/19

74

(Handwritten initials)

(Handwritten signature)

Apply last in v/s

B/W No 171 dt 25/11/19

Chk No 5

B/W No 175 dt 27/11/19

(Handwritten initials)

(Handwritten initials)

13

104
341 25

Subject: - Non revalidation of FDR/Bank Guarantees

During the course of audit of Valuable Register maintained in PWD Division, M-341, it has been observed that the validity of a number of FDR/Bank Guarantees, submitted by contractors, has already been expired and the Division has not made any efforts to get these FDR/Bank Guarantee revalidated 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	Page No. of EMD register	Sl. No of EMD Register	Name of agency M/s.	Details of EMD FDR/BG	Amount of EMD FDR/B G	Date of expiry of validity of FDR/BG
1.	6	681	Viney Shanker	307300PU00033569/19.02.2016	124000	19.04.2017
2.	7	682	Viney Shanker	307300PU00033587/19.02.2016	116000	19.04.2017
3.	8	683	Viney Shanker	307300PU00033550/19.02.2016	118000	19.04.2017
4.	9	684	Viney Shanker	307300PU00033576/19.02.2016	86000	19.04.2017
5.	37	713	M.P.Bhatia	U060223231710 dt.06.04.2016	65000	06.04.2018
6.	46	722	M.P.Bhatia	U06022323168 dt.05.04.2016	14000	05.10.2016
7.	48	724	Amit Kumar	373508 dated 2.03.2016	50000	21.03.2017
8.	54	730	Hari Mohan Sharma	0004390 dated 10.02.2016	65000	10.02.2017
9.	02	777	Mool Chand	0686676 dated 11.07.2016	10000	11.07.2017
10.	14	789	Bhupesh Kumar	13779648 dated 01.08.2016	7117	28.01.2017
11.	16	791	Allied Enginner	419917 dated 02.08.2016	19000	02.08.2017
12.	30	805	M.P.Bhatia	12052423154 dated 16.08.2016	35000	16.12.2016
13.	40	815	Raghu Nath	0954290 dated 01.09.2016	10500	01.03.2017
14.	47	822	Raghu Nath	0954259 dated 08.09.2016	27800	08.03.2017
15	65	840	Sai Kirpa Enterprises	139708676 dated 04.10.2016	7500	04.10.2017
16.	35	909	IGL	BG-201011700108 DT.19.10.2017	75104	16.01.2018
17.	36	910	IGL	BG-201011700105 DT.18.01.2017	149103	16.01.2018
18.	40	914	IGL	BG-201011700127 DT.20.01.2017	347924	18.01.2018
19	51	925	Viney Shanker	307300PU0004450dt.8.2.2016 3073008500043690dt.3.11.2016	25000 34000	03.5.2017 08.05.2017
20	82	956	Viney Shanker	307300 dt.1.2.2016 307300dt.9.03.2017	19000 5000	01.08.2017 09.09.2017
21	94	968	Viney Shanker	37300PU00050830 dt.02.05.2017	27000	02.11.2017
22	24	997	Laxman	074946 dt 07.06.2017.	16000	07.06.2018

Ref of Release

✓ 19/1/21

✓ 12/1/21

✓ 12/1/21

✓ 12/1/21

✓ 25/7/21

✓ 7/6/23

✓ 19/1/21

✓ 19/1/21

✓ 8/1/21

✓ 8/1/21

				074847 dt.07.06.2017	90500	07.06.2018	
	25	1008	Sudhakar Samal	630717 dt.20.06.2017	55000	20.12.2018	8/15/20
	53	1026	Vaihav Assoc.	074943 dt.16.6.2017	30000	06.06.2018	
				074985 dt.03.7.2017	5000	03.07.2018	
25	82	1055	Creative Prefab Const.Co.	6008IF/BG170032 dt.08.08.2017	366429	07.11.2017	✓
26	83	1056	Creative Prefab Const.Co.	6008IF/BG170031 dt.08.08.2017	364275	07.11.2017	12/10/19
27	89	1062	Viney Shanker	307300 dated 02.05.2017	25000	Not mentioned	6/12/21
28	91	1064	Royal Const.	0457113 dt.16.08.2017	52000	16.08.2018	30/9/20
29	100	1073	Ravi Kapur	0614910 dt.04.09.2017	25000	04.09.2018	23/12/21
30	16	1089	Creation Prefab Const. Co.	BG-60081FiBG170036 dt.27.09.2017	95360	27.12.2017	13/12/21
31	22	1095	Vaihav Associates	28280097 dt.13.10.2017	13500	13.10.2018	
32	24	1097	Laxman	22770037 dt.16.10.2017	5000	17.10.2018	
33	27	1111	Laxman	22770037 dt.09.11.2017	125000	10.11.2018	
34	40	1113	Golden Bells Co.	287455 dated 22.11.2017	38500	22.11.2018	11/7/22
35	42	1115	Manish Ahmed	1079839 dated 28.11.2017	16500	28.11.2018	
36	47	1120	Amit Kumar	0081870 dated 08.12.2017	26000	08.12.2018	7/9/21
37	54	1127	Laxman	14530400034666 dt.29.11.2017	150000	Not mentioned	19/12/20
38	58	1131	Engineer Combined	600081F1BG180002 dt. 08.01.2018	426696	07.07.2018	13/12/19
39	60	1133	Cembond Const.P.Ltd.	0767121 dated 10.01.2018	84000	10.04.2018	
40	68	1141	Ashok Gupta	258940 dated 25.01.2018	126000	25.01.2019	
41	72	1145	Suresh Rai	U05082825817 dated 03.02.2018	72000	03.02.2019	15/11/19
42	81	1154	Dua Co.Equipment P.Ltd.	027348 dated 16.02.2018	16117	16.06.2018	27/11/19
43	91	1164	Laxman	4530400035069 dt.23.02.2018	100000	23.02.2019	19/12/20
44	02	1175	Laxman	14530400035135 dt.16.03.2018	230000	17.03.2019	19/12/20
45	15	1188	Athar Parvej	1978896 dt.31.03.2018	22419	30.09.2018	12/2/20
46	20	1193	Creation Prefeb	6008FBG800015 dt.05.04.2018	238375	06.08.2018	10/12/19
47	31	1204	M.P.Bhatia	20112896146 dt.15.05.2018	15000	15.09.2018	
48	71	1244	Vinod Bhardwaj	0010045 dated 06.07.2018	60681	21.09.2019	
49	73	1246	Laxman	14530400035978 dated 22.06.2018	130000	22.06.2019	
50	93	1266	M.P.Bhatia	012995820 dated 31.09.2018	143210	31.01.2019	
51	94	1267	Laxman	14530400036232 dated 01.08.2018	120000	02.08.2019	

71

52	95	1268	Laxman	14530400036224 01.08.2018	dated	20000	02.08.2019	331 ✓ 19/12/19
53	96	1269	Laxman	14530400036216 dt.01.08.2018		70000	02.10.2019	✓
54	98	1271	Vijay Kr. Sahu	173600PU00023931 03.08.2018	dated	140000	03.08.2019	✓ 15/11/19
55	6	1279	Waqarudeen	941722 dt.13.08.2018		55000	13.02.2019	✓ 27/11/19
56	15	1288	Laxman	14530400036307 dt.23.08.2018		60000	23.08.2019	✓ 19/11/19
57	20	1293	Laxman	14530400036356 29.08.2018	dated	550000	29.08.2019	✓ 19/11/19
58	30	1303	Aman Mirza	1573716 dated 24.09.2018		43210	24.04.2019	✓ 28/11/19
59	31	1304	Raman Kumar	1104298/3949 12.09.2018	dated	25000	12.09.2019	✓ 19/11/19
60	94	1367	Sai Kirpa Enterprises	592539 dt.06.02.2019		35000	06.08.2019	✓ 15/11/19

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.

settled in FD, refund of unclaimed share
& recovery taken in part of year no
in annual credit report.
Hence settled.
C
12/11/19

ARA No.04

(Audit Memo No. 05 Dated: 13.11.2019)

Page No - 10

P/10

32/10

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 record provided by the division, it is observed that during 2016-2019, the expenditure has been incurred through Hand receipts, Permanent Imprest and bills in r/o office stationery of division, circle and zonal office, hiring of vehicle, photocopy charges, charges for Income Tax return filing charges, conveyance charges etc. On the scrutiny of paid vouchers,, it has been further been observed that various kinds of expenditure had been incurred in r/o the service provided in the Chief Office which has been charged to the work of the division.

S. No.	CV No. and date	Item	Name of work	Firm M/S.	Amount (in Rs.)
1.	28/12.04.2016	Hiring of vehicle for inspection	A/R & M/O to Roads under PWD Sub Division M-342	Vasu Tour & Travels	47792
2.	45/18.04.2016	Office Stationary for the office of S.A.M-36,MSO Bldg.	A/R & M/O works-2059	Batra Sales Corporation	40367
3.	52 to 62 dt.22.04.2016	MTNL Bills	A/R & M/o to various road	MTNL	19445
4.	74 /25.4.2016	Purchase of tonner	A/R & M/o to various schools	Network InfoTech	8400
5.	76/25.04.2016	Repair & maintenance of Vehicle No.DL8CA-8601	A/R & M/o to works-2059	Krishna Automobiles	9030
6.	77/25.4.2016	Purchase of Petrol	A/R & M/o to Police Colony	Pragati	8026
7.	13/07.06.2016	Hiring of vehicle for inspection	A/R & M/o to Building Works	Vasu Tour & Travels	29503
8.	23/09.06.2016	Providing of Security Guard for O/o E.E. ,PWD Division M-342	A/R & M/o to MDR=138	Chandra Construction Co.	65700
9.	104/30.06.2016	Computer Repair & purchase of tonner for CE PWD(N/W),MSO Bldg.	A/R & M/o to various buildings	Network InfoTech	11555
10.	44/14.07.2016	Purchase of Washing Soap, duster, steel glass etc.	A/R & M/o to various buildings	K.L.N.V.Sehkari Bhandar Ltd.	24102
11.	65/14.07.2016	Computer items/parts/repair/tonner	A/R & M/o to various roads	Network InfoTech	27248

12.	39/07.09.2016	Purchase of stamps,glass table top etc.	A/R & M/o to various bldg. works	Prince Enterprises	13350
13.	40/07.09.2016	Purchase of wooden table & freight charges	/R & M/o to various bldg.	Prince Enterprises	14900
14.	16/5.12.2016	Computer items/parts/repair/tonner	A/R & M/o to various bldg.,	Network InfoTech	19530
15.	93/26.12.2016	Purchase of Tonner	A/R & M/o to various bldg.,	Network InfoTech	12915
16	165/28.03.2017	Purchase of towel	A/R & M/o to various bldg	Puri Enterprises	9009
17.	25/10.04.2017	Payment of computer operator	A/R & M/o to Distt: Courts, Rohini	Rahat construction Co.	16675
18.	34&35/10.04.17	Computer items/tonner	A/R & M/o to FSL Complex	Network Infotech (14910+12915)	27825
19.	65/26.04.2017	Payment of revised minimum wages to outsourced staff/contract labour	A/R & M/o to various bldg	Vinay Shanker	29033
20.	86/26.4.2017	Supply of high back chair	A/R & M/o to Distt. Courts, Rohini	M.P.Bhatia	14360
21.	60/21.07.2017	Computer items/tonner	A/R & M/o to various bldg.,	Network InfoTech	8978
22.	162/30.10.2017	Computer items/tonner	A/R & M/o to Asha Kiran,Avantika,	Network InfoTech	9004
23.	129/24.10.2017	Intercom/EPABX/CPU	A/R & M/o to various bldg.,	Akta Corporation	14535
24	127/24.10.2017	Intercom/EPABX/CPU	A/R & M/o to various bldg.,	Bishal Electronic Corporation	14931
25.	128/24.10.2017	Intercom/EPABX/CPU	A/R & M/o to various bldg.,	Akta Corporation	15000
26	18&19/11.12.17	Computer items/tonner	A/R & M/o to various bldg.,	Network InfoTech (4012+8336)	12348
27	34/11.12.2017	Stitching Charges	A/R & M/o to various bldg	Sushil Kumar	11070
28	72/15.12.2017	Payment of computer operator	A/R & M/o to various bldg	Mohd.Wajid	16182
29	60&61/15.12.17	Payment of Supervisor	A/R & M/o to FSL bldg	Amit Kr. (16182+16182)	32364
30	33/15.03.2018	Purchase of petrol	A/R & M/o to various Bldg.	Pragati	7451
31	109/27.03.2018	Provoding & fixing of Notice pin board	A/R & M/o to various bldg.,	Shreya Enterprises	16454
32	88 to 92/27.03.18	Purchase of stationery items	A/R & M/o to Central Jail	Neeru Enterprises (12418+6888+12200+8300+6888)	46694
33	179&180/28.3.18	Payment of Supervisor	A/R & M/o to various bldg	Mohd.Wajid (17396+17396)	34792

34	251to 254/31.3.18	Purchase of stationery items	A/R & M/o to various bldg.	Neeru Enterprises (9207+9357+10030 10983)	39577
35	90 to 92/18.7.2018	Purchase of stationery items	A/R & M/o to various bldg	Batra Sales Corporation (11706+4371+5600)	21677
36	93/18.7.2018	Purchase of Almirah	A/R & M/o to various bldg	Pratap Singh Rana	21168
37	105/19.7.2018	Purchase of brief case	A/R & M/o to various bldg	Vijay Kr. JainAE(P) Circle -N/W	4000
38	123/19.07.2018	Purchase of Photocopier tonner	A/R & M/o to various bldg	Citi Enterprises	8762
39	118 & 119/19.7.18	Purchase of stationery items	A/R & M/o to various bldg.	Neeru Enterprises (8850+11000)	19850
40	41/06.12.2018	Repair of Photocopier tonner	A/R & M/o to various bldg	Citi Enterprises	13984
41	31&32/06.12.18	Purchase of stationery items	A/R & M/o to various bldg.	Neeru Enterprises (11601+7984)	19585
42	51&52/7.12.18	Computer items/tonner	A/R & M/o to various bldg.,	Network InfoTech (18408+6726)	25134
43	138&139 /22.12.18	Purchase of stationery items	A/R & M/o to various bldg.	Neeru Enterprises (16786+11540)	28326
44	154 to 157/26.12.18	One Security Guard for Division Office	A/R & M/o to various bldg	Saini Brothers (10049+10049+ 10049+10575)	40722
45	21/6.3.2019	Purchase of stationery items	A/R & M/o to various bldg.	Neeru Enterprises (7792+9646)	17438
46	115&116/25.3.2019	Purchase of stationery items	A/R & M/o to various bldg.	Neeru Enterprises (12585+6608)	19193
47	165to168/28.3.2019	Purchase of stationery items	A/R & M/o to various bldg.	Neeru Enterprises (14103+2671+ 3203+2957)	22934
48	176/28.3.2019	Purchase of revolving Chair	A/R & M/o to various bldg	Rajdhani Supplies & Services	13850
49	178/28.03.2019	Purchase of Visitor Chair	A/R & M/o to various bldg	Kalka Care India	26400
50	179/28.3.2019	Purchase of High Back Revolving Chair & visitor chair	A/R & M/o to various bldg	Kalka Care India	42100
TOTAL					1073268

The expenditure incurred Rs.10, 73,268/- for the period 2016-19 has been charged to work which is irregular, the division may regularize expenditure from the Finance Department and other similar cases may also review under intimation to audit

Subject:- Recovery of Rs.21119/- on account of loss of discount due to awarding contract to private agency instead of Shabdardh, DIP, GNCTD.

As per Dte. Of Information & Publicity, Govt. of NCT of Delhi, circular No.F.4 (656)/DIP/FP/45805-12 dt.15.03.2015 making reference to their circular No.F.16/32/Advt./DIP/2009-10/1853 dt.03.07.2013, before release of any advertisement, the department has to invite creative from all the empanelled agencies and the best creative is to be selected.

As per the order of Department of Information & Publicity, Government of NCT of Delhi, the DIP, Government of NCT of Delhi has registered a Society titled Shabdardh and since 12/08/2015 Shabdardh has started releasing day to day tenders/notices published by various departments/autonomous bodies of GNCT of Delhi. The payment for these tenders/notices of various departments being released through Shabdardh since 12.08.2015 would be directly made from DIP budget through Shabdardh on the basis of requisition for releasing tenders/notices given by different departments vide letter No.F.44(3)/2015-16/DIP/Advt/2015-16/14-18 dated 28.10.2015. During the test audit of Office of the Executive Engineer (C), NW Bldg. it has been observed that the work of publishing of advertisement in the leading newspaper was given directly to the firms at DAVP rates which is irregular. Details of the same are as under: -

S. No.	Name of Agency/Bill No. & Date	Voucher No. & Date	Bill amount (including GST) (in Rs.)	Discount @ 15 % as per DAVP contract	Diff. of GST after discount in Rs.	Total loss (5+6)	Remarks
1	2	3	4	5	6	7	8
1.	Ocean Advt./21965 /12.12.18	171/ 29.12.18	16991 (16182.30 +SGST 404.56 CGST 404.56)	2427 (16182.30 @15%)	123	2550	Gross amt. 16182-2427= 13755 S.GST@2.5% and C.GST@2.5% =687 GST charged =810/- After discount GST comes= 687/- difference=123
2.	Ocean Advt./21751 /26.10.18	47/ 07.12.18	21846 (20806+SGST 520.15+CGST 520.15)	3121 (20806 @15%)	156	3277	Gross amt.20806-3121 =17685 S.GST@2.5% and C.GST@2.5% =884 GST charged=1040/- After discount GST comes =884/- Difference=156
3.	Ocean Advt./21830 /13.11.18	48/ 07.12.18	16991 (16182.30 +SGST 404.56 CGST 404.56)	2427 (16182.30 @15%)	123	2550	Gross amt. 16182-2427= 13755 S.GST@2.5% and C.GST@2.5% =687 GST charged =810/- After discount GST comes= 687/- difference=123

✓

4.	Ocean Advt./21840 /16.11.18	49/ 07.12.18	26701 (25429.40+ SGST635.7 0 CGST 635.70)	3814 (25429 @ 15%)	190	4004	Gross amt. 25429-3814 =21615 S.GST@2.5% and C.GST@2.5%=1081 GST charged=1271/- After discount GST comes=1081
5	Ocean Advt./21103 /22.06.18	112/ 19.07.18	21846 (20806+SG ST 520.15+CG ST 520.15)	3121 (20806 @15%)	156	3277	Gross amt.20806-3121 =17685S.GST@2.5% and C.GST@2.5% =884 GST charged=1040/- After discount GST comes =884/- Difference=156
6.	Ocean Advt./21106 /27.06.18	106/ 19.07.18	36410(3467 6+SGST 867+CGST 867)	5201 (34676 @15%)	260	5461	Gross amt.34676- 5201= 29475 S.GST@2.5% and C.GST@2.5%=1474 GST charged=1734/- After discount GST comes =1474 Difference=260
TOTAL						21119	

As per O.M.No. F.16(203)/DIP/Advt/2015-16 /906-913 dated 08.03.2016 it is clearly mentioned that not to make any payment on account of creative display advertisement, tenders and notices published through, Shabdarth in future as all print from Shabdarth shall henceforth be paid from DIP funds. Accordingly from next year the department may not keep budget for advertisement as the same shall be taken care of from DIP budget with the approval of Hon'ble Deputy Chief Minister.

As per the circular No.F.16(32)/Advt/DIP/2009-10 dated 02.06.2016 and subsequent letter dated 01.07.16, it is clearly mentioned that the estimated cost of each advertisement with the size to be published may be worked out and included in the proposal for administrative approval as per the SOP. It has been observed that the division is not following the procedure prescribed in the SOP.

In view of the above, the audit is of the view that by giving the work directly to the agency, Civil Division, NW Bldg.-1(PWD) has incurred a loss of 15% which was the income of the Shabdarth, an autonomous body of the GNCT Delhi.

HOO may recover the excess payment amounting to Rs. **Rs.21119/-** from the agency after due verification of facts and figures under intimation to audit. Similar cases may also be reviewed on the basis of above observations.

Page No-12
P-10

3/11
55

Subject: - Hiring of vehicles through work charged under AR & M/O to various building during the period 2016-2019.

As per the existing delegation order No.8/3/2010-AC/usfa/41-44, dated 12.03.2015, issued by Finance Department. Administrative Secretaries have full powers to incur expenditure in respect of hiring of vehicles subject to the following conditions:-

- That for each vehicle expenditure should not exceed Rs.35,000/- (Rupees Thirty Five thousand only) per vehicle per month for Non-AC vehicles and Rs.45,000/- (Rupees Forty five thousand only) per vehicle per month for AC vehicles; and
- That prior approval for the number of vehicles to be hired should be obtained from Finance Department at the beginning of financial year.

The existing instructions issued by Government of NCT of Delhi, vide Finance (Budget) Department's order No.F.14(9)/99-Fin.(B), dated May 5, 2000 on the subject. Prescribe that only the officers who are working in the revised pay structure of PB-4: Rs.37400-67000 + Grade Pay-Rs.10,000/- and above are entitled to staff cars and officers availing the facility of staff car are not entitled to transport allowance.

In case the department wants to hire vehicles for non-entitled officers in view of functional requirements, the department shall seek the prior approval of FD with proper justification. The departments shall ensure that the officers, who are allotted the hired vehicles, do not draw transport allowance.

During the course of audit, it has been observed that Maintenance Civil Division M-341, Public Works Department, SU-Block, Pitampura, Delhi has hired/hiring vehicles for Executive Engineer of the Division without approval of Finance Department, Govt. of NCT of Delhi regarding number of vehicle to be hired by the department which detail as under:-

S. No.	Agreement Number & Name of Work	Contractor Name	Total Tender Cost	Amt. Paid(Rs.)	Remarks
1.	10/EE/PWD/N-W/B-1/2016-17 dt.24.09.2016 A/R & M/O to various Buildings (01 vehicle @ 980/- per day) (01.10.2016 to 31.03.2017)	M/s Vasu Tour & Travels C-30, Adhyapak Nagar, Nangloi.	175100/-	173287/- (146 days)	Detail as per final bill Hire & Running charges for LMV = Rs.143080/- Extra hour = Rs.15175 (303.5 hrs @ 50/- per hour) Extra for every Kilometre = 1879 Km. @ 8/- per Km. = 15032/- (No documents/quotations found in the file & no Vehicle No. mentioned in the bill)

L

2.	16/EE/PWD/N-W/B-1/2016-17 dt.28.01.2017 A/R & M/O to various Buildings (01 vehicle @ Rs.980/- per day) (01.04.2017 to 29.09.2017)	M/s Vasu & Travels C-30, Adhyapak Nagar, Nangloi,	175100/-	165473/- (145 days)	Detail as per final bill Hire & Running charges for LMV = Rs.142100/- Extra hour=Rs.14925 (298.5 hrs@ 50/- per hour) Extra for every <u>Kilometre=1056Km.@8/- per Km.=8448/-</u> (No documents/quotations found in the file & no Vehicle No. mentioned in the bill)
3.	16/EE/PWD/N-W/B-1/2017-18 dt.29.09.2017 A/R & M/O to various Buildings (01 vehicle @ Rs.1000/- per day) (1.10.2017 to 31.03.2018)	M/s Vasu & Travels C-30, Adhyapak Nagar, Nangloi,	179000/-	176810/- (135 days)	Detail as per final bill Hire & Running charges for LMV = Rs.135000/- Extra hour=Rs.30300 (303 hrs) Extra for every <u>Kilometre=1151Km.@ 10/-per Km.=11510/-</u> (No documents/quotations found in the file & no Vehicle No. mentioned in the bill)
4.	24/EE/PWD/N-W/B-1/2017-18 dt.31.3.2018 A/R & M/O to various Buildings (01 vehicle @ Rs.1000/- per day) (01.04.2018 to 30.09.2018)	M/s Vasu & Travels C-30, Adhyapak Nagar, Nangloi,	179000/-	178810/- (129 days)	Detail as per final bill Hire & Running charges for LMV = Rs.129000/- Extra hour=Rs.37300 (373 hrs) Extra for every <u>Kilometre=1251Km.@10/- per Km.=12510/-</u> (No documents/quotations found in the file & no Vehicle No. mentioned in the bill)
5.	4/EE/PWD/N-W/B-1/2018-19 dt.09.10.2018 A/R & M/O to various Buildings (01 vehicle @ Rs.1100/- per day) (01.10.2018 to 30.09.2019)	M/s Vasu & Travels C-30, Adhyapak Nagar, Nangloi,	440000/-	400420/- (278 days)	Detail as per final bill Hire & Running charges for LMV = Rs./-305800 Extra hour=Rs.77330 (773.3hrs@100/- per hour) Extra for every <u>Kilometre=1729 Km.@10/- per Km.=17290/-</u> (No documents/quotations found in the file & no Vehicle No. mentioned in the bill)

6.	2/EE/PWD/N-W/B-1/2018-19 dt.09.10.2018 A/R & M/O to various Buildings under PWD Sub Division N-W B-15 (SH-Hiring inspection vehicle for the Director (Monitory), O/o E-in-C, PWD (01 vehicle @ Rs.1120/- per day) for 280 days	Sh. Akhilesh Singh Chauhan Plot No.74A/3,7 4A/4, Meera Kunj Nilothi Extension, Near BIS Internationa l School, N.D.-41	383600	382790 (293 days)	Detail as per 7 th R/A bill Hire & Running charges for LMV = Rs.-328160 Extra hour=Rs.49900 (499hrs@100/- per hour) Extra for every Kilometre=473 Km.@10/- per Km.=4730/- (No documents/quotations found in the file & no Vehicle No. mentioned in the bill)
----	---	--	--------	-------------------	---

The Executive Engineer and Assistant Engineer are working in this division below pay structure of PB-4 Rs.37400-67000 + Grade pay Rs.10,000/-. As per above said order these officers come under non-entitlement category. The division has not mentioned in their Notice Inviting Quotation which type of vehicle is required i.e. AC or Non AC for hiring of taxi.

In addition, as per work order the contractor was required to provide and operate vehicle made of Indigo, CS, Hyundai I-20, Swift Desire or higher model manufactured or not earlier than 2014. From the scrutiny of supporting documents attached with the bills, it has been observed that the following discrepancy has not been scrutinized before the release of the payments: -

- 1) The division has not followed provision of GFR-2017 and also GeM process under rule 149 of GFR-2017
- 2) No details of the vehicles along with photocopy of the RC/fitness and permit is found in the file/final bill
- 3) The GPS device report is not found in the file.
- 4) The division has not followed the office order dated 24.08.2018 issued by GAD (Care taking) branch.
- 5) The division has not mentioned in NIT that the service provider should have a registered firm / company and the vehicle(s) should be registered as commercial in their name or firm's name for use in commercial vehicle in Delhi. The proof of ownership is not found in the file/final bill.
- 6) The service provider has not provided the name and complete addresses of the driver. No document found in the file.
- 7) The driver should not have any Police records/Criminal cases against them. No document found in the file.

As per rule 19.2.2 Account code, charges which cannot be classified under Construction, Repair and Machinery & Equipment head of Expenditure accounted as contingent expenditure to the contingencies of work is strictly prohibited but the department is charging the expenditure of hiring of vehicle to Work- C/o A/R & M/O to various buildings .

Moreover, the hiring of vehicle provided at Director (Monitory), O/o E-in-C, PWD, 12th Floor, MSO Building, New Delhi vide Work Order No. 02/EE/PWD/N-W/B-1/2018-19 and expenditure incurred by the division, which is irregular. Above mentioned office is separate, the expenditure on this account should have been met from his own budget.

18
2/11

The same objection was raised by the previous audit (2007-2009) vide para No.03(Memo No.11 dt.18.11.09) as under:

Division No.	W.O.No.	Agency	Amt. of Work Order	Period	Average amt. per month
341	01/01.06.07	L.D.Tourist Taxi Services	51000	3 months	34000
	02/01.06.07	Hanuman Tours & Travels	51000	3 months	
342	04/01.08.08	Shashi Bhushan Prahlad Singh	70300	3 months	46633 from 18.09.08 to 31.10.08
	06/18.09.08	Sh.Balwinder Singh	69600	3 months	
343	22/28.11.08	Welcome Taxi Service	78500	100 days	46026
	23/28.11.08	Lalit Kr.Madan	74670	100 days	

HOO may take action to obtain the concurrence from Finance Department to regularize the excess expenditure by seeking ex-post facto sanction from the competent authority under intimation to audit. Similar cases may also be reviewed on the basis of above observations.

✓

Page No-13

P-13

61

Subject:- Unnecessary expenditure of Rs.78.33 lakhs on outsource labourers.

As per Para 21.06 of CPWD Manual (Work Charged Establishment – 2013), the yardsticks for civil categories of work-charged staff specifies that “the work-charged staff is meant for day-to-day maintenance of buildings only”.

During the test check of the records of the division, it was revealed that the Division had awarded so many works for “Supply of labour for day to day maintenance” under its various sub-divisions. The Division had paid Pay and Allowances to its 50 work charged staff. The Division outsourced the labour for day to day maintenance instead of utilizing its work charged staff for this purpose. Awarding of work for supply of labour in the presence of work charged staff was avoidable. Thus, the Division incurred avoidable expenditure of Rs.78.33 lakhs for hiring labour only. Some instances are given below:

S.No	Agmt. No.	Name of Contractor: Name of Work	Amount paid (in lakhs)
1.	30	Sh.Raman Kumar: A/R & M/O to Residential Buildings under Sub-Division North-West B-15, PWD (Section-I) during 2016-17(SH:- Supply of labour for day to day maintenance of Police Colony, Ashok Vihar).	11.65
2.	73	Sh.Girdhari Lal Jatwal:A/R & M/O to various buildings under Shalimar Bagh Constituency, Delhi during 2016-17 (SH:- Supply of labour for day to day maintenance work).	11.81
3.	20	Sh.Praveen Gupta: A/R & M/O to Police Housing Colony, Shalimar Bagh, Dlehi(SH: day to day maintenance work)	8.42
4.	44	Sh.Jagdish Singh: A/R & M/O to various buildings under KIT Campus, Pitampura, Delhi during 2017-18(SH:day to day maintenance work)	6.15
5.	52	Rahat Construction Co. A/R & M/O to Asha Kiran, Sec-1, Rohini, Awantika (SH:day to day maintenance of various services)	25.52
6.	132	Rahat Construction Co. A/R & M/O to Guru Nanak Dev Institute of Technology at Sec-15, Rohini, Delhi(SH: day to day maintenance of various services))	14.78
TOTAL			78.33

Despite availability of work charged staff outsourcing of work of labour was irregular, hence incurring a total expenditure of Rs.78.33 lakh which is irregular which may be got regularized from the competent authority. Similar cases may also be reviewed on the basis of above observations.

Page No - 17

P-16

60

~~11/10~~

Subject: - Performance/output & Non imposition of penalty on account of delay in completion of work of the Division.

PWD division M-341 is a maintenance division and follows the provisions of the CPWD Manuals and Account Code in the execution of its work. These manuals provide for exercise of various checks and control to ensure economy, efficiency and effectiveness in PWD Projects. An evaluation of the level of compliance with these provisions indicated the following observations:-

As per CPWD Manual Section 29.1(1) at the time of issuing NIT for a particular work the Engineer in Charge should specify the time allowed for completion of the work consistent with the magnitude and urgency of the work and as per 29.1(2) the time allowed for carrying out the work as entered in the contract shall be strictly observed by the Contractor. Section 29.1(3) further specifies that the work shall throughout the stipulated period of the contract be proceeded with all due diligence (time being deemed to be the in the essence of the contract) on the part of the Contractor. During the scrutiny of entries made in the Agreement Registers for the period 2016-2019 it has been observed that percentage of works completed within time by the division is very negligible as detailed below:-

Total Agreements during 2016-19	No. Undertaken	Of	Completed within stipulated/agreed time	Percentage completed within time	of works	Remarks
2016-17	-	198	52	26 %		-
2017-18	-	215	36	16.7 %		-
2018-19	-	210	39	18.5 %		14 projects are running (not completed till date)

In accordance with Clause 5 of General Condition of Contracts provides that "The time allowed for execution of the Works as specified in the Schedule" F" or the extended time in accordance with these conditions shall be the essence of the Contract. The execution of the works shall commence from such time period as mentioned in schedule F or from the date of handing over of the site whichever is later. Ifg the Contractor commits default in commencing the execution of the work as aforesaid, Government shall without prejudice to any other right or remedy available in law, be at liberty to forfeit the performance guarantee absolutely.

Further, as per Clause 2 of the General Conditions of contract if the contractor fails to maintain the progress of work as stipulated in the Clause 5, he is liable to pay compensation for the delay @1.5% per month of delay to be computed on per day basis, calculated on the tendered value of work. The total amount of compensation for delay to be paid under this condition shall not exceed 10% of the tendered value of work is recoverable from the contractor for delay in work.

59

Audit is of the view that lack of proper monitoring and poor planning of work has resulted in late completion of work which is still incomplete even after lapse of more than six months from the date of start. Some instances are given below:

S.No.	Agreement No.	Date of start	Date of completion as per agreement	Actual date of completion	Delay
1	01/EE/PWD-NW-B1/2016-17	05.05.2016	04.06.2016	25.02.2017	08 months 20 days
2	07/EE/PWD-NW-B1/2016-17	14.05.2016	13.07.2016	30.06.2017	11 months 16 days
3	115/EE/PWD-NW-B1/2017-18	15.09.2017	14.01.2018	01.08.2018	06 months 17 days
4	40/EE/PWD-NW-B1/2017-18	12.06.2017	11.12.2017	07.07.2018	07 months
5	08/EE/PWD-NW-B1/2018-19	07.04.2018	06.08.2018	08.07.2019	01 year
6	34/EE/PWD-NWB-1/2018-19	01.06.2018	30.09.2018	30.06.2019	09 months

The slow progress of works may be looked into and necessary steps be taken to gear up the execution of works. All the hindrances being faced during the execution of work be got authenticated from the E.E. at site register and wherever the delays are attributed on the part of contractor, penalty for late completion of work be imposed as per terms and condition. Similar cases may also be reviewed on the basis of above observations

✓

ARA No.09
(Audit Memo No. 10 Dated :15.11.2019)

Page No. -15
P.15

(59)
~~111~~

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.	Description	Rate	Amount paid (in Rs.)
01.	01/EE/PWD/N-W/B-1/2016-17(W.O.) dated 01.04.2016 Charge of A/R & M/O to various bldgs. (SH-Provision of Office Assistants & Oeons in the O/o Superintending Engineer, M-34 & Executive Engineer M-341, Kashmiri Gate,Delhi) Contractor Name: Saini Brothers, 523/4, Haider Pur, Ambedkar Nagar Extn., Delhi	One Steno cum Computer Operator for 2 months(April & May 2016)	14585/ per month	97426
		03 Peons for 2 months	11070/- per month	
02.	02/EE/PWD/N-W/B-1/2016-17(W.O.) dated 31.05.2016 Charge of A/R & M/O to various bldgs. (SH-Provision of Office Assistants & Peons in the O/o Superintending Engineer, M-34 & Executive Engineer M-341, Kashmiri Gate,Delhi) Contractor Name: Saini Brothers	One Office Assistant for two months(June & July 2016)	14585/ per month	117730
		04 Peons for 2 months	11070/- per month	

57
~~13/16~~

03.	04/EE/PWD/N-W/B-1/2016-17(W.O.) dated 30.06.2016 Charge of A/R & M/O to various bldgs. (SH-Provision of Office Assistants & Peons in the O/o Superintending Engineer, M-34 & Executive Engineer M-341, Kashmiri Gate, Delhi) Contractor Name: Saini Brothers	03 Security Guard deployed at Office of Executive Engineer PWD Division, N-W, B-1, SU-Block, Pitampura, Delhi	11500/- per month	207000
04	07/EE/PWD/N-W/B-1/2016-17(W.O.) dated 30.07.2016 Charge of A/R & M/O to various bldgs. (SH-Provision of Office Assistants & Peons in the O/o Superintending Engineer, M-34 & Executive Engineer M-341, Kashmiri Gate, Delhi)	One Office Assistant for two months(June & July 2016)	14585/ per month	95590
		03 Peons for 2 months	11070/- per month	
05	11/EE/PWD/N-W/B-1/2016-17(W.O.) dated 30.09.2016 Charge of A/R & M/O to various bldgs. (SH-Providing services of Security Guard for the month of Oct.16 to March 17) Contractor Name: The New Planet Securitas Group, A-28-29, Shiv Ram Park Extn., Ph.-II, Najafgarh Road, Nangloi,N.Delhi-41	03 Security Guard deployed at Office of Executive Engineer PWD Division, N-W, B-1, SU-Block, Pitampura, Delhi f	11500/- per month	207000
06	12/EE/PWD/N-W/B-1/2016-17(W.O.) dated 29.11.2016 Charge of A/R & M/O to various bldgs. (SH-Providing various services for the office of Executive Enginner) Contractor Name: Vinay Shankar, B-91, Partap Vihar, Part-III, Nangloi, Delhi-110 086	01 Computer Operator For four months	17100/- per month	439187
		02 Office Assistant/ Computer operator (clerk etc.)	15427/- per month	
		04 MTS	11825/- per month	
		Extra Hour Computer Operator Office Assistant MTS	Per hour 80/- 75/- 56/-	
07	15/EE/PWD/N-W/B-1/2016-17(W.O.) dated 23.01.2017 Charge of A/R & M/O to various bldgs. (SH-Providing Security Guard & Office Clerk Contractor Name: Saini Brothers	3 security Guard	12500/- per month	308400
		01 LDC/Officer Clerk	13900/- per month	
8	155/EE/PWD/N-W/B-1/2016-2017 Charge of A/R & M/O to various bldgs. (SH-Outsourcing staff in the office of Chief Enginner (North) PWD, 5 th Floor, MSO Building, I.P.Estate) Contractor Name: Sh.Anup Enterprises	2 Office Asst. (clerk etc.)	18404/- per month	958061
		01 Computer Operator	16281/- per month	
		01 Office Asst./Computer Operator (clerk etc.)	16281/- per month	
		01 MLD Driver	16917/ per month	

56

9	09/EE/PWD/N-W/B-1/2017-18(W.O.) dated 3.08.2017 Charge of A/R & M/O to various bldgs. (SH-Providing services of Security Guard & Office Clerk) Contractor Name: Saini Brothers	03 Security Guard	15000/- per month	369240
		01 LDC/Officer Clerk	16680/- per month	
10	15/EE/PWD/N-W/B-1/2017-18(W.O.) dated 29.09.2017 Charge of A/R & M/O to various bldgs. (SH-Providing services of Security Guard & Office Clerk) Contractor Name: Planet Security Group, H.No.38, Street No. 3, Shivam Park Extension Phase-II, Najafgarh Road, Nangloi, Delhi-41	03 Security Guard	13139/- per month	236502
11	21/EE/PWD/N-W/B-1/2017-18(W.O.) dated 01.1.2018 Charge of A/R & M/O to various bldgs. (SH-Providing various services for the office of Executive Engineer) Contractor Name: Vinay Shankar, B-91, Partap Vihar, Part-III, Nangloi, Delhi-110 086	01 Computer Operator For three months	28400/- per month	488665
		02 Office Assistant/ Computer operator (clerk etc.)	25600/- per month	
		04 MTS	17350/- per month	
		Extra Hour Computer Operator Office Assistant MTS	Per hour 140/- 120/- 90/-	
12	22/EE/PWD/N-W/B-1/2017-18(W.O.) dated 16.01.2018 Charge of A/R & M/O to various bldgs. (SH-Providing services of Security Guard & Office Clerk) Contractor Name: Saini Brothers	03 Security Guard	16300/- per month	409900
		01 LDC/Officer Clerk	19700/- per month	
13	25/EE/PWD/N-W/B-1/2017-2018 Charge of A/R & M/O to various bldgs. (SH-Outsourcing staff works under Sub-Division N-W B-14 for Police Colony Saraswati Vihar & other Buildings) Contractor Name: Sh.Sudhakar Samal	01 Clerk for 312 days	808/- per day	910244
		02 unskilled (beldar) for 312 days	667/- per day	
		01 carpenter for 312 days	734/- per day	
		01 Sewer man for 312 days	667/- per day	

✓

21/10
 5

14.	206/EE/PWD/N-W/B-1/2017-2018 Charge of A/R & M/O to various bldgs. (SH-Outsourcing staff in the office of Chief Engineer (North) PWD, 5 th Floor, MSO Building, I.P.Estate) Contractor Name: Manomay	01 Computer Operator	26368/- per month	1101610
		01 Office Assistant/ Computer operator (clerk etc.)	23616/- per month	
		01 Office Asst./Computer Operator (clerk etc.)	22928/- per month	
		01 MTS deployed at O/o Chief Engineer North Zone, 5 th Floor, MSO Bldg., New Delhi	19992/- per month	
15	01/EE/PWD/N-W/B-1/2018-19(W.O.) dated 16.08.2018 Charge of A/R & M/O to various bldgs. (SH-Providing services of Security Guard & Office Clerk) Contractor Name: Devine Security Service, M-33, West Patel Nagar, New Delhi-88	03 Security Guard	16020/- per month	373488 (W.O. Amount)
		01 LDC/Officer Clerk	16858/- per month	
16	03/EE/PWD/N-W/B-1/2018-19(W.O.) dated 28.09.2018 Charge of A/R & M/O to various bldgs. (SH-Providing services of Security Guard & Office Clerk) Contractor Name: Planet Security Group, H.No.38, Street No. 3, Shivam Park Extension Phase-II, Najafgarh Road, Nangloi, Delhi-41	03 Security Guard (Oct. 18 to March 2019)	13139/- per month	236502
17	188/EE/PWD/N-W/B-1/2017-2018 Charge of A/R & M/O to various bldgs. (SH-Providing services for the office of N-W Circle Office Punjabi Bagh) Contractor Name: Manmoy	Computer Operator	29807/- per month	4598425
		Computer Operator cum Office Assistant	27743/- per month	
		Computer Operator cum Office Assistant	27398/- per month	
		Clerk	26368/- per month	
		Clerk	24236/- per month	
		MTS	19992/- per month	
18	211/EE/PWD/N-W/B-1/2017-2018 Charge of A/R & M/O to various bldgs. (SH-Providing services for the office of E.E., SUBlock) Contractor Name:- I. Kumar & Co.	Computer Operator	29119/- per month	2573490
		Clerk	26368/- per month	
		Clerk	23616/- per month	
		MTS	19992/- per month	
TOTAL				13728460

✓

20/11/19 (54)

office of E.E.,SUBlock) Contractor Name:- I. Kumar & Co.	Clerk	26368/- per month
	Clerk	23616/- per month
	MTS	19992/- per month
TOTAL		13728460

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.13728460 /- 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, Punjabi Bagh & Office of the Chief Engineer (North) PWD, 5th Floor, 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 (Memo No.10 dtd. 18.11.09, audit period 2007-2009) for regularization expenditure amounting to Rs.159000/- from A.R. & Finance Department but the Division has not taken any process for regularization. In spite of this, the division has incurred expenditure amounting to Rs.13728460/- during the audit period 2016-19.

The expenditure incurred Rs.159000/- during the period 2007-09 and Rs.13728460/- 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

✓

PARA No.10

(Audit Memo No. 11 Dated :18.11.2019)

Para No-16

P-16

19/11/19

Subject: - Irregular purchase of IT equipments

As per circular No.F.10(6)/2005/IT/3139-68 dated 24.07.2008 in which it has been mentioned that the powers for the purchase of computer hardware, software and accessories etc., hereby delegated to all Pr. Secretaries/Secretaries. However, technical clearance of Department of IT, GNCT of Delhi is still required in every case. Further vide circular No.F.8/3/2010-AC/usfa/41-44 dated 12.03.2015 issued by Pr.Secretary (Fin.), on delegation of enhanced financial power to Pr. Secretaries/Secretaries of Government of NCT of Delhi, at Sl.No.27(b) "Purchase of Computer (including Laptops, Printer and Computer Furniture) in which the financial powers have been enhanced but the items can only be purchased subject to the approval of TEC of Information & Technology Department, Govt. of NCT of Delhi.

During the scrutiny of the register of Supply Order, it has been observed that PWD (Civil) NW Bldg.1 has been made following purchases during the audit period:-

S.N.	Items purchased	V.No. & Dt.	Amount	Purchased from
1.	02 HP Printer	73/25.04.16	24570	Network Infotech through open mkt.
2.	Desktop Computer/Laptop/Printer/UPS	92/26.12.16	119718	Network Infotech,
3.	All in one Desktop/Printer/UPS etc.	177/25.03.19	130029	ARKA through GeM
4.	01 Laptop	71/17.07.18	130597	Network Infotech through open mkt.
TOTAL			404914	

It has been found that the division has purchased the IT equipment on the basis of collecting quotations from the open market/GeM without any technical clearance from IT department, Govt. of NCT of Delhi as per above circular for purchasing the above IT equipment.

The same objection has been raised by the previous audit for the period 2013-2016 vide para No.04(Audit Memo No. 7 dated 08.09.2016) which pertains to the purchase of 03 nos. of desktop computers along with 01 HP Printer, Scanner, Photocopier and 03 Nos. of 800VA UPS for this division amounting to Rs.247800/- from M/s.Zodiac System, Najafgarh, New Delhi for which the permission from the IT department was not obtained.

The expenditure incurred Rs.247800/- during the period 2013-16 and Rs.404914/- for the period 2016-19 has been charged to work which is irregular, the division may the above expenditure by seeking the ex-post facto sanction from Information & Technology Department on purchase of IT equipment. Similar cases may also be reviewed under intimation to audit

18/11/19 (50)

P-21

RA No.11

(Audit Memo No. 13

Dated: 18.11.2019)

Sub: Excess Staff deputed against Nil Sanctioned Posts.

During the scrutiny of records of sanctioned posts of PWD Division No. M-341, it has been observed that there are no sanctioned post of Beldar of work charged staff whereas the Division is drawing salary in respect of 50 Beldars whereas no sanctioned post exists in the Division.

Division may take necessary steps to remove the above discrepancies under intimation to Audit.

updated ✓
& take back in
credit credit
report with per no
Hence settled

18/11/19

Audit Memo No. 18 Dated :20.11.2019)

Subject: - **Amount Withheld on account of non- approval of deviation from SE Office.**

During test check of the records of the division, it was revealed that the following payments were withheld from the final payment to the contractor.

S.N.	Name of Work	Agment. No.	V.No./Date of final payment	Deviation Amt.	Amt. withheld	Reason for withheld
1.	M/s.Shubham Builders.C/o Car parking shed & shutter projection with fibre sand at K.P.W.Complex, Pitampura.	Not provided	40/12.04.16	50,000	50,000	Deviation sanction not approved by SE office.
2.	M/S.Rahat Construction Co. EOR to SKV Sec-16, Rohini, Delhi	Not provided	27/09.06.16	5000	5,000	Deviation sanction not approved by SE office.
3.	M/S. Sanjay Malhotra. EOR to GGSSS, Kohat Enclave, Anandwas	39/EE/2015-16	13/05.12.16	25,000	25,000	Deviation sanction not approved by SE office.
4.	M/S.Ghanshyamlal. EOR to GGSSS, Kohat Enclave, (Anandwas)	162/EE/2016-17	07/04.09.17	30,000	30,000	Deviation sanction not approved by SE office.
5.	M/S.Classic Construction Co.A/R & M/O school bldg., B-15, Wazirpur legislative assembly.	189/EE/2016-17	89/18.10.18	25,000	25,000	Deviation sanction not approved by SE office.
6.	M/S.Creative Prafah Co. Pvt.Ltd. C/O 8 Nos.(DIS) prafah detachable classrooms at Lakshmibai College	91/EE/2017-18	205/28.03.18	40,000	40,000	Deviation sanction not approved by SE office.
7.	M/S.Naini Electricals. A/R & M/O School bldg. under S.D. NW B-1, Shalimarbagh legislative assembly.	02/EE/2017-18	100/18.07.18	10,000	10,000	Deviation sanction not approved by SE office.
8.	M/S.Creative Prafab Con.Co,Pvt.Ltd. EOR to Distt.Court Rohini Bldg., Delhi	92/EE/2017-18	206/28.03.18	30,000	30,000	Deviation sanction not approved by SE office.
9.	Sh.Nurul Hak. EOR to Asha Kiran, Sec-1, Avantika,Rohini, Delhi during 2016-17	50/2017-18	29/09.02.18	20,000	20,000	Deviation sanction not approved by SE office.

10.	Sh.Nurul Hak. EOR to Asha Kiran, Sec-1, Avantika, Rohini, Delhi during 2016-17(Misc. repair work)	185/EE/2016-17	28/03.02.18	20,000	20,000	Deviation sanction not approved by SE office.
11.	Sh.Waquarrudin. A/R & M/O Nursery Primary school for Deaf, Rohini, Sec-4, Delhi during 2017-18	82/EE/2017-18	08.03.18	70651	20,000	Deviation sanction not approved by SE office.
12.	Sh.Zahid Hussain. A/R & M/O to various residential bldgs. NW Block, during 2017-18.	120/EE/2017-18	113/27.03.18	25935	25,935	Extra items not approved by SE office.
13.	M/S.Kalyan chander Goyal & Sons. EOR to residential bldg. Aryabhata Enclave under SD, NW-B15, Ashok vihar, Delhi (Repair & raising of boundary wall)	105/EE/2018-19	19.09.19	557895	55790	Deviation sanction not approved by SE office.

Executive Engineer may take sanction of Deviation Statement from Competent Authority i.e. S.E. office . Similar cases may also be reviewed under intimation to audit.

Sub.: - Unfruitful expenditure on advertisement due to non observance of codal provisions and foreclosure/determined of works

Para 4.2 of CPWD Manual (Volume II) stipulates that availability of the site should be ensured at the Planning and Designing stage of the work itself. Besides, Para 3.3(2) of CPWD Manual (Volume II) stipulates that estimates should be sent to the client department after fully ascertaining the necessary site and topographical details, technical feasibility etc. However, scrutiny of records in M-341 of PWD Division, the division has not completed twenty nine works due to foreclosed/rescind during the audit period. Detail is as under:

Sl. No.	Year	Foreclosed	Determined	Total	Amount of work
1.	2016-2017	1	12	13	4884567
2.	2017-2018	1	4	5	3928417
3.	2018-2019	1	10	11	0
Total		3	26	29	8812984

It was the responsibility of the division to ensure availability of site through prior survey and demarcation before award of the work, as stipulated in the provisions of CPWD Manual. During the test check of files of agreement of M-341, it was observed that the division has awarded the work to the contractor as detailed below:-

Sr. No.	Name of Work	Tendered cost of work	Stipulated date of Start	Completion Date	Agreement No.	Date of Fore-closure	Name of contractor
1.	EOR to Govt. Boys Sr. Sec.School, Prashant Vihar during 2016-2017(SH: C/o Vehicular shed, cycle stand, fixing wall & floor tiles in toilets kota stone flooring in corridor etc.)	500389	10.03.2017	09.05.2017	181/EE/PWD/N-WB-1?2016-2017	24.03.2017	M/s Chahar Constructions
2.	Special repair to Central Jail No. 10, Rohini during 2017-2018(Sh.: Re-	2483496	10.11.2017	09.01.2018	142/EE/PWD/N-WB-1/2017-18	03.05.2018	Sh. Laxman

	carpeting of Internal road & other miscellaneous work						
3.	EOR to S.B.V. No. 1, Shakurpur(Sh. : Renovation of Toilet of Principal Room, Acrylic Sheet in window, IRC Fabric in Corridors of 1 st Floor & Aluminium in M.P.Hall window)	413747	20.02.2018	19.03.2018	201/EE/PWD/ N-WB- 1/2017-18	21.04.2018	M/s M.H. Builders
4.	EOR to fire safety and Management Academy , Sector-14, Rohini Delhi during 2018-2019(Sh. Renovation of toilet block and Strengthening of damaged RCC column, beam & slabs)	3340200	21.01.2019	20.07.2019	165/EE/PWD/ N-WB- 1/2018-19	15.11.2019	Sh.Nafees Ahmed

The above works could not be started and the work was fore-closed/determined under clause 3 & 3A of the agreement. The audit is of the opinion that awarding of above is without ensuring the complete scope of the work should be properly and clearly mentioned in the name of the work given in NIT along with its location i.e. all the components of the work (i.e. Civil, Electrical, Horticulture, E&M Services and Development of Site, etc.) should be clearly defined along with number and blocks of building and also number of storeys in the each block/building to be constructed as envisaged as per CPWD Manual.

Section of 33.3- Clause 3 of CPWD Forms no. 7 and 8 and clause 17 of CPWD Form no. 12

57
Date

These clauses deal with determination of contract, forfeiture of security deposit and execution of work through other agencies. These clauses are very important and are of vital importance. According to the clauses, when the contractor has rendered himself liable to action under relevant clause, the Engineer-in-charge, for and on behalf of the President, shall have powers to determine the contract. Termination notice given in writing to the contractor under the hand of the Engineer-in-charge, for and on behalf of the President, shall be conclusive evidence for enforcement of this clause.

(2) Clause 3 of the agreement inter-alia provides that if contract is determined, the earnest money deposit, security deposit already recovered and performance security/guarantee under the contract shall be liable to be forfeited and shall be absolutely at the disposal of the Government.

(3) The contractor, whose contract is determined as above, shall not be allowed to participate in the tendering process for the balance work.

The same objection has been raised by the previous audit vide Para No.4 (Memo No.7 dated. 12.11.09, audit period 2007-2009) amounting to 22716/- (M-342) & again raised the same objection vide Para No. 2 Sub Para No. 3 (Memo No. 05 dated 01.10.2012 audit period 2009-2012)) amounting to Rs. 20480 /- . In spite of this, the division has been incurred expenditure on advertisement on fore closed /rescind works during the audit period 2017-19.

Necessary steps may be taken for strict compliance of the codal provisions of CPWD manual to avoid such lapses in future. All similar cases may be reviewed at division level

✓

Para No - 19

P-19

46
H/C

PARA No.14
Audit Memo No. 21 Dated: 21.11.2019)

Subject: -Huge deviations between Awarded amount and Actual expenditure incurred on construction work & excess payment amounting to Rs. 655007/- paid to contractors

Division undertakes the works of construction of maintenance of Supplementary Drain by Govt. of NCT of Delhi and on request of the people residing in the area allotted jurisdiction to this division. Department has to prepare preliminary estimation of the cost of works as per the scope of works. However, such works are required to be carried out after the receipt of administrative approval and expenditure sanction and at the time of preparation of detailed estimate. During the period of audit (2016-2019), it has been observed that there are huge deviations ranging (+) 21 % to (+) 41 % between Awarded amount and Actual expenditure incurred on construction of works. The details of some of the works where huge deviation were found are as under :-

Deviations between awarded amount and actual expenditure incurred

S. No.	Name of Work	Name of Contractor/ Sh.	Awarded Amount (in Rs.)	Actual expenditure incurred (in Rs.)	Difference in Awarded amt. & Actual expenditure	Deviation in %
2016-17						
1.	EOR to GGSSS at Shalimar Village (SH: Installation of rain water harvesting system) 54/EE//PWD/NW/B-1/2016-17 Est. Cost:693428 (Below 19.11%)	M/s M.R. Construction Co.	560914	691390	130476	23.26
2.	Special repairs to Police Housing Colony, Shalimar Bagh(SH: Strengthening & repairing of storm water drains & other misc. work) 113/EE//PWD/NW/B-1/2016-17 Est. Cost:2939989 (Below 34.36%)	Sh. Sudesh Kumar	1929809	2713436	783627	40.60 (Excess payment of Rs. 302175/- more than 1.25 times)
2017-18						
1.	EOR to District Courts Rohini(SH: Providing & Placing Prefab Detachable units at 4 th & 5 th Floors terrace for additional office space) (2 nd Call) 92/EE//PWD/NW/B-1/2017-18 Est. Cost:7403160 (Below 1.59%)	M/s Creative Prefab Const Co. Pvt. Ltd.	7285504	9459712	2174208	29.84 (Excess payment of Rs. 352832/- more than 1.25 times)

2.	EOR to Non-residential building at Tri Nagar(SH: Providing & fixing concertina coil fencing & other works) 10/EE//PWD/NW/B-1/2017-18 Est. Cost:2101955 (Below 32.56%)	Sh. Dharambir Singh	1417558	1769197	351639	24.80
2018-19						
1.	EOR to Residential Building at Police Colony Ashok Vihar(Sh: Repair of damaged doors & Window Type I & II Qtrs.) 24/EE/PWD/NW/B-1/2018-19 Est.Cost: Rs.2672124/- (below 37.99%)	M/s Rohit Kumar	1656984	2009956	352972	21.30
2.	EOR to Govt. Co-ed Sr. Sec. School, Narang Colony, Tri Nagar, Delhi (SH: Providing rain water harvesting system in school) 38/EE/PWD/NW/B-1/2018-19 Est.Cost: Rs.621831/- (below 38.45%)	M/s Shree Shiv Shanker	382737	477850	95113	24.85

As per clause 4.2 of CPWD Works Manual, the detailed estimate should be completed and as comprehensive as possible, and should be supported by detailed architectural drawings, preliminary structural plans; preliminary lay out drawings of the various services, detailed drawings and/or specifications for the various components of work involved, etc. as applicable.

As per Section 24.1.2, the following procedures shall be followed in sanctioning the deviation item

- (1) The deviations shall be sanctioned by the officers as per delegation of powers.
- (2) In case of deviations occurring in the quantities of substituted/extra items/deviation in quantity of any item already sanctioned, then revised sanction should be taken from the competent authority.
- (3) Total deviation in quantity of an item shall be sanctioned by one authority only whosoever is competent to sanction total deviation of the item.
- (4) Minus deviation is to be sanctioned on the basis of agreement rate irrespective of deviation limit.

Clause 24.1.2(2) of CPWD Manual 2014 provides that Deviations beyond the limit of +10% should not be made at site without in principal approval of T.S. Authority. Once in Principle approval is obtained, the total deviations (including initial +10%) shall be sanctioned by officers as per delegation of powers.

As per section 24.1 of CPWD works manual 2014, the completion cost of any agreement for maintenance works including works of up-gradation, aesthetic, special repair, addition/alteration shall not exceed 1.25 times of the tendered amount.

Further, the engineers who estimate the cost of work as per the scope of work are technically sound and experts in their field and as certain the costs approximately to the actual cost of work. But in the above cases, it clearly shows that proper cognizance was not applied at the time of estimation of cost of work, resultantly there are huge deviations in the cost of the work. Such kind of improper practice in estimation of cost of work may divert the client department to other works executing agencies. This is the lapse on the part of the department, it seems that they have not prepared the estimate of the work in realistic manner.

It has been observed in the above cited case that no prior approval of Technical Sanction Authority i.e. S.E. was obtained before the execution of extra items and deviations beyond = 10% and final was passed and payment made to the contractor. The extra items and deviations were sanctioned as per the delegation of powers of AE & EE but this aspect was ignored that the delegation of powers for sanctioning deviations and extra items are applicable only if the prior approval of TS authority has been obtained.

Deviation Division beyond the permissible limit may also be got regularized by the Competent authority and recover the excess payment amounting to Rs. Rs.655007/- from the contractors after due verification of facts and figures under intimation to audit. Similar cases may also be reviewed on the basis of above observations.

Par No-20

P-20

UB

etc

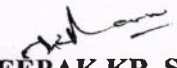
Subject: - Non-production of records

The following records have not been produced to the audit for audit period 2016-2017 to 2017-2019:

1. Non Consumable Stock Register
2. Property Register
3. Unserviceable/Condemnation record
4. Telephone/Water/Electricity Register
5. LTC Register of Works Charged Staff
6. Tuition Fee Register of Works Charged Staff
7. Technical sanction issue registers.
8. NIT Registers.
9. Log Book along with Petrol Consumption Register
10. M.B. Issue Register
11. Copy of PBR i/r/o Sh. Rajesh Kumar, Executive Engineer

2013-14 to 2015-16

1. Property Register
2. Register of unserviceable stock
3. Log Book along with Petrol Consumption Register
4. Stock Register of Consumable / Non-Consumable items.
5. List of Consultancy works awarded.
6. List of works completed but final bill not paid
7. List of works closed
8. List of works awarded but not completed.
9. List of works completed.
10. NIT Registers
11. Water/Electricity Register.
12. Postage Stamp Registers
13. Technical sanction issue registers.
14. Contractor ledger


(DEEPAK KR. SHARMA)
IAO, Party No.24

12

1/1

YAN.01

(Audit Memo. No.12 Dated: 18.11.2019)

(A) Subject:-Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants and non verification of Service from concerned PAO.

On perusal of Service Book of the staff of PWD Division NW-B1, SU Block, Pitampura, Delhi for the Audit period 2016-19, it has been found that entry of Aadhaar Number has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably be made so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.

(B) Improper maintenance of S/Books:

During the test check of Service Books, the following shortcomings have been observed:

(1) 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 this has not been followed in most of the cases.

(2) 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 this has not been followed in most of the cases.

(3) GPF No. not recorded:

GPF No. has not been recorded in several cases.

(4) Photo not attested by HOO

Photograph pasted on the front page of the Service Book should be attested by Head of Office. But in some of the Service Books, photograph has not attested by HOO.

(C) 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 official/teacher concerned. The said certificate has not been found pasted in the Service Book of following employees/officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

Details of Staff whose retirement is within 5 years and completed 18 years of service

No.	Name & Design. Of the officer (Sh/Smt.....)	DOB	Date of Appointment	Date of Retirement
1.	Jagdish Chander, Beldar	05.04.1960	20.04.1991	30.04.2020
2.	Balbir Singh, Beldar	11.04.1960	20.02.1993	30.04.2020
3.	Mahinder Singh, Beldar	15.08.1960	21.06.1993	31.08.2020
4.	Jile Singh, Beldar	05.08.1960	26.11.1992	31.08.2020
5	Ved Pal Singh, Beldar	15.04.1961	11.09.1991	30.04.2021

Necessary steps should be taken to avoid the above discrepancies and be shown to next audit.

(6)
ste

Subject: - Improper filing system.

During test check of the following work related document, following irregularities were noticed.

- 1) **Improper file maintenance**:- All relevant records, viz.
 - (a) Receipt of request from the concerned authority for Civil Work;
 - (b) Preparation of Work Estimates;
 - (c) Administrative approval and expenditure sanction of competent authority;
 - (d) Comparative Statement, Justification of rates;
 - (e) Approval of NIT;
 - (f) Floating of Tenders;
 - (g) Award of Work; and
 - (h) Final payment to Contractor

Work-wise files containing all the related documents from the start till the end of the work, i.e. from the indent-stage till the final payment of that work should be maintained in one single file – sequentially and chronologically – so as to facilitate the follow-up, scrutiny, investigation, etc. Each work should have a unique work order number. But, all the records maintained by this Division of PWD have been scattered and kept separately in different files. Hence, audit has found it very difficult to check whether the chronological working of the Division was proper or not. Neither any noting is being kept nor is file pages serially numbers. Further, many other vital records like Work Abstract Register, Contractor Ledger, Secured Advance Register, etc. are not being maintained. Further, it being a maintenance division, must be receiving many a type of dismantled items during repair or replacement. But no such record of dismantled items is being maintained /shown to audit nor have any sale-proceeds of such items ever been shown received and deposited into Govt. revenue account.

- 2) **NPR of indent records**:- Original requests from the Head of Institution / HOO of the client-departments requesting various maintenance/repair works were not found placed on records. In the absence of which it was not clear whether such expenditure on works was warranted or not.

HOO requested to take necessary steps to avoid the above discrepancies and be shown to next audit

✓

58
H/c

Subject: - Improper maintenance of Bill Register & Contractor's Ledger.

1) As per section 10.1 of CPWD Works Manual -2014 Bill register should be maintained for

- (a) The payments made in the Divisional Offices are made on receipt of the bills from the various Sub-Divisions. A consolidated record of all the bills received from the Sub-Divisions in r/o works/supplies should be maintained in one register known as the Register of Bills in the Divisional Office in the form given at Appendix-12.
- (b) The bills should be entered in the register strictly in order of receipt, i.e. the bills received first should be entered before the bills received afterwards. The payment of the bills should also be made strictly in order of their receipt. In no case a bill received afterwards should be given priority over the bills that have been received before, except under the written orders of the Divisional Officer.
- (c) The Divisional Accountant should ensure that the register is properly maintained and kept up-to-date in the Accounts Branch. The register should be submitted to the Executive Engineer every week for his perusal, and he will record in the register cases in which these instructions have not been followed.
- (d) The bills of work charged establishment, muster rolls and establishment bills should not be entered in this register.
- (e) A similar register, as mentioned above, should also be maintained in each Sub-Division in r/o payments to be made by the Assistant Engineer. This register should be kept by the Sub-Divisional Clerk in the same way as the register in the Divisional Office, and put up to the Assistant Engineer every week.

During the test check of Bill register maximum columns are blank and no entry from measurement book, i.e. detail of completion of work of final bill, date of cheque, date of cheque drawn, signature of cashier, voucher no. and date, initial of Divisional Accountant etc.

2) As per section 10.2 of CPWD manual 2014, Contractor's Ledger should be maintained for the following purposes

- (a) The accounts relating to contracts/supplies should be kept in CPWA Form 43 in a bound book known as the Contractors Ledger. A separate folio or set of folios should be reserved for all the transactions with each contractor/supplier, for whom a personal account should be maintained. The register should be properly indexed.
- (b) A personal account should be opened in the ledger for every contractor, whether or not a formal contract has been entered into with him, unless the work or supply entrusted to him is not important and no payment is made to him, except on a First and Final Bill Form CPWA 24 on completion. If only materials are issued to the contractor or any payments are made on his behalf, a ledger account must be opened.
- (c) The Contractor's Ledger should be written up and maintained up-to-date.
- (d) The Ledger accounts should be closed and balanced monthly. The closing balance of each personal account should be detailed so as to show in r/o each separate work or account (stock purchases) the amount outstanding, if any, under each of the three suspense accounts i.e.(i) advance Payments (ii) Secured Advances and (iii) Other transactions.
- (e) The Divisional Accountant is responsible for correctness of entries in the Contractor's Ledger and balances at the closing of the month. All the personal accounts in the Ledger should be examined to see

630
etc

that: (i) the balances do not remain outstanding for a long time without justification and (ii) the bills are prepared at reasonable intervals in the case of running accounts.

- (f) A contractor requiring a copy of his running account bill or extract from the Contractor's Ledger should be supplied the same. He should sign in the Ledger in token of his acceptance thereof at the time of payment of each running bill/final bill.

During the test check of Contractor ledger of the division, it has been revealed that details of payment have not mentioned properly i.e. Running Bill amount, voucher No etc

HOO requested to take necessary steps to maintain the contractor ledger according to CPWD manual under intimation to audit

✓

(5)
3/c

Subject: Improper maintenance of Consumable Stock Register.

On test check of Consumable Stock Registers for the period 2016-19 of the Division, the following irregularities have been pointed out.

(I) Improper maintenance of stock registers as required under GFR -41:-

Under Rule 211 of GFR, 2017 (formerly Rule 190 of GFR 2005), the Officer-in-charge of stores shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and materials in his charge making it possible at any point of time to check the actual balances with the book balances. Consumables such as office stationery etc. should be maintained according to the Form GFR -23.

But scrutiny of under mentioned stock registers revealed that registers have not been maintained in the proper format as required in GFR-23, in the absence of which actual opening and closing balances could be worked out.

(II) Non Physical verification of stock registers:-

Under Rule 213 of GFR, 2017 (formerly Rule 192 of GFR 2005)- Physical Verification of all Consumable items should be made at least once a year and the outcome of the verification recorded in the corresponding register.

Scrutiny of stock registers maintained in the Sub-Divisions, it is observed that physical verification of Consumable items was not done. Whereas as per GFR Rule, 213-

1) Physical verification of Fixed Assets: The inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account.

2) Verification of Consumables: A physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, shall be recorded in the stock register for appropriate action by the competent authority.

3) Procedure for Verification: (i) Verification shall always be made in the presence of the officer, responsible for the custody of the inventory being verified.

ii) A certificate of verification along with the findings shall be recorded in the stock register.

iii) Discrepancies, including, shortage, damages and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with provision given in Rule 33 to 38 and Rule 214. Buffer Stock: Depending on the frequency of requirement.

(III) Page counting Certificate:-

Page counting certificate has not been recorded on the first page of the Stock Register and signed by the In-Charge.

(IV) Alphabetical Index:- Alphabetical Index in the beginning of the Stock Register has not been maintained which is irregular.

(V) Miscellaneous:- Progressive balance after each issue should be signed by the officer concerned.

(VI) Under Rule 208 of GFR 2017, while receiving goods and materials from a supplier, the officer-in-charge of stores should refer to the relevant contract terms and follow the prescribed procedure for receiving the materials.

36

All materials shall be counted, measured or weighted and subject to visual inspection at the time of receipt to ensure that the quantities are correct, the quality is according to the required specifications and there is no damage or deficiency in the materials. Technical inspection where required should be carried out at this stage by Technical Inspector or Agency approved for the purpose. An appropriate receipt, in terms of the relevant contract provisions may also be given to the supplier on receiving the materials.

Details of the material so received should thereafter be entered in appropriate stock register, preferably in an IT-based system. The officer-in-charge of stores should certify that he has actually received the material and recorded it in the appropriate stock registers. During the test check of Cash Vouchers, the division has purchased consumable items through hand receipts but these items have not entered in the Stock Register, which is irregular. Some instances are given below:-

Sl.No.	Vr. No. & Date	Name of Vendors	Items	Amount (in Rs.)
1	64/19.7.2016	Network InfoTech	Antivirus, Tonner etc.	7513
2.	65/19.07.2016	Network InfoTech	Tonner	27248
3.	9/03.08.2017	Neeru Enterprises	Office Stationery	9492
4.	18/11.12.2017	Network InfoTech	Tonner	4012
5.	250/31.03.2018	Neeru Enterprises	Office Stationery	14611
6.	251/31.03.2018	Neeru Enterprises	Office Stationery	9207
7.	14/06.09.2018	Neeru Enterprises	Office Stationery	6176
8.	15/06.09.2018	Neeru Enterprises	Office Stationery	2190
9.	16/06.09.2018	Batra Sales Corpn.	Office Stationery	7087
10.	17/06.09.2018	Neeru Enterprises	Office Stationery	14777
11.	18/06.09.2018	Neeru Enterprises	Office Stationery	11210
12.	207/30.03.2019	Neeru Enterprises	Office Stationery	16319

Necessary steps should be taken to remove the above discrepancies and compliance be shown to next audit.

Sub: Unrealistic Estimates.

During the test check of records of PWD, Division, M-341, for the period 2016-17 to 2018-19, it has been noticed that there are huge variation between the estimates and the tendered amount. A few instances are as under:

Sr. No.	Agreement No.	Name of work	Estimated Amount (In Rs.)	Tendered Amount (In Rs.)	Variation in %age
1.	187/EE/PWD/N-WB-1/2016-17	EOR to GGSSS, AP Block, Shalimar Bagh, Delhi (Sh: Renovation of toilets & other misc. works)	1103826	717487	(-35
2.	189/EE/PWD/N-WB-1/2016-17	AR & M/O to School build up under PWD Sub-Division (Sh: Civil & Elect work)	9466212	4589220	(-)51.52
3.	63/EE/PWD/N-WB-1/2017-18	Complete renovation of MP Hall, toilets & white wash on exterior face of the building & other misc. civil works at GGSS, Phase-II, School under Division B-15, Ashok Vihar	9790911	5679707	(-)41.99
4.	64/EE/PWD/N-WB-1/2017-18	AR & M/O to residential building (Sec.-2) (SH: Finishing work due to change in tenancy).	407241	150883	(-)62.95
5.	112/EE/PWD/N-WB-1/2018-19	AR & MO Resd. Building (SH: Internal finishing work at DA Flats Nimri Colony)	1858103	536434	(-)71.13
6.	156/EE/PWD/N-WB-1/2018-19	AR & M/O to Forensic Science Laboratory at Madhuban Chowk, Rohini, Delhi (Sh.: White washing distemping painting etc.	683820	253971	(-)62.86

The above details of work awarded much below the estimated cost which shows that estimates were prepared casually & no proper attention was given to work. Necessary steps should be taken to remove the above discrepancies and compliance be shown to next audit.


Signature of I.A.O

Name of I.A.O: Deepak Kumar Sharma

CURRENT AUDIT REPORT

Executive Engineer (C) (North West), PWD, S U Block, Pitam Pura, Delhi

Para no. 1
(Observation Memo No. 01 Dated : 06.07.2023)

Subject: Heavy outstanding balances under deposits.

During test check of monthly account (Form 79 – Schedule of Deposits) of office of the Executive Engineer,(North west) Bldg.1, Sr. Sec School Campus, SU Block, Pitampura, Delhi, for the month of March, 2023, it has been observed that an amount of Rs.51.35 crore was lying outstanding under the head “Public Works Deposits”/GPF as detailed below:

Classes of deposits	Amount as on 31.03.2023
Civil Deposits - Security Deposits (Part II)	48699134
Civil Deposits - Public Work Deposits (Part III)	412871217
Civil Deposits unclaimed deposit in the General Provident Fund (Part IV)	7974230
Civil Deposits - Other Deposits (Part V)	43959635
Total outstanding as on 31.03.2023	513504216

Heavy accumulation under Part-II of Rs. 48699134/- 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. 412871217/- 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. 43959635/-was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

As per SOP 5/29 of SOP CPWD manual 2019, Maintenance of deposit Register i.e Part I, Part II, Part III & Part –V Deposit register (Part II,III & V) should be maintained in the division to keep watch over the differently amount, deposited under Head 8443. Efforts should be

33

made to clear the amount lying under these heads and outstanding balance should be minimized in this Head. The claim for refund of security deposit is governed by the limitation Act. The period of limitation is 3 years commencing from the date that the right to the due accrues. In case of security deposit paid along with the individual period, the right to the due would accrue under clause 17 of GCC after the maintenance period, or the date of payment of final bill, whichever is later. If the amount remains unclaimed after that period, then same should be transfer to the Govt. account. Further, as per Receipt & Payment Rules, the undisputed/unclaimed amount which is lying more than 3 years should have been deposited to Govt account immediately.

Similar observations have been made vide para 5 of old audit report 2013-16 and para 1 of the previous audit report for the year 2016-19

It is therefore suggested that yearwise detail of deposits be ascertained and unclaimed despot for more than three years credited to govt revenue as per provisions of CPWD.

Efforts should be made to adjust the outstanding balance under intimation to audit.

Para no. 2
(Observation Memo No.02 Dated :06.07.2023)

Subject : Time barred cheque amounting Rs 18880/-

As per receipt and payment rule 47 (2), a cheque remaining unpaid for six months after the month 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 from the bank.

While scrutiny of Form 51 – March 2023 Schedule of Reconciliation of cheques drawn and remittances, as provided by office of the Executive Engineer,(North west) Bldg.1, Sr. Sec School Campus, SU Block, Pitampura, Delhi, it has been noticed that the following cheques amounting to Rs.18880/- which were issued by the division, but not encashed had become time –barred.

S.No	Cheque No.	Dated	Amount (In Rs.)
01	A 518708	30.09.2019	1410
02	A518731	26.12.2019	8360
03	C518853	30.11.2021	4130
04	C518891	28.10.2022	4980
		Total	18880

Since these cheques have lost their validity, efforts may be taken to write off these from the competent authority under intimation to audit.

[Signature]

Para no. 3

(Observation Memo:-04 Dated: - 10.07.2023)

Sub: Non refund/revalidation of FDR/Bank Guarantees.

As per CPWD manual, on completion of work or after the final bill has been passed for payment of performance guarantee has been refunded or renewed.

During the Register of Interest Bearing Securities and the information regarding fixed deposits held by the division as provided by office of The Executive Engineer, (North west) Bldg.1, Sr. Sec School Campus, SU Block, Pitampura, Delhi-110034 , it has been observed that the validity of a number of FDR/Bank Guarantees, submitted by contractors, has already been expired and the Division has not made any efforts to get these FDR/Bank Guarantee revalidated as per detail given here under:

S.No.	S.No. of FDR Register	Fdr no	Name of Agency	Amount	Date of Expiry of FDR/ BG
1.	1436	103600	M/s M.R. Construction Co.	9500.00	15.01.2020
2.	1436	1035560	M/s M.R. Construction Co.	2000.00	07.09.2019
3.	1438	0303101000066076	M/s Deepali Consulting Engineers	12202.00	24.07.2020
4.	1448	2137178	M/s Universal Security & Placement Servcies	6000.00	13.05.2020
5.	1449	145304000	Sh. Laxman	200000.00	22.04.2020
6.	1485	1900991	Sh. Laxman	110000.00	02.01.2021
7.	1491	14530400039434	Sh. Laxman	430000.00	31.10.2020
8.	1501	781318	Sh. Riyasat Ali Khan	29000.00	14.11.2021
9.	1513	2539119	M/s Allied Engineers	4600.00	03.06.2020
10.	1519	14530400039699	Sh. Laxman	240000.00	11.01.2021
11.	1534	39018797439	Sh. Ashish Deep	21500.00	23.06.2020
12.	1535	1664274	M/s Unique Ad Agency	20000.00	20.12.2020
13.	1538	0020106	Sh. Sanjay Kaura	25000.00	30.12.2021
14.	1555	248946	M/s Vansh Security and Placement	36112.00	13.03.2021

			Services		
15.	1558	2392771	Sh. Jeetender Kumar Verma	50000.00	29.01.2022
16.	1570	248088	M/s Kesari & Associates	6100.00	02.09.2020
17.	1572	U16123729189	Sh. M.P. Bhatia	18075.00	07.06.2020
18.	1578	1450400040432	Sh. Laxman	163000.00	19.06.2021
19.	1594	893898	M/s Laxmi Narayan	35200.00	08.06.2021
20.	1596	1664483	M/s Unique Ad Agency	50000.00	15.01.2021
21.	1600	0934828	Mohd. Aftab	135000.00	18.07.2021
22.	1601	059871	Mohd. Shahnawaz	14000.00	14.07.2021
23.	1602	14530300139763	Sh. Laxman	80000.00	15.07.2021
24.	1604	1453030014217	Sh. Laxman	70000.00	12.06.2021
25.	1609	39618523240	Sh. Rajiv Ranjan	150000.00	31.08.2022
26.	1640	217663	Mohd. Arif	35000.00	18.11.2021
27.	1647	14530300142049	Sh. Laxman	160000.00	15.12.2021
28.	1654	1768509	M/s Aryabhath Enterprises	99422.00	21.05.2021
29.	1656	3275846	Sh. Sanjay Kaura	27400.00	14.01.2023
30.	1667	688095	M/s New India Construction Co.	25775.00	23.02.2022
31.	1669	89840300010133	M/s C.S.M. Construction	133400.00	24.10.2021
32.	1675	166410PU00001468	M/s Suresh Kumar & Sons	12000.00	11.03.2022
33.	1680	14530300143815	Sh. Laxman	55000.00	24.07.2022
34.	1681	14530300143807	Sh. Laxman	56000.00	24.07.2022
35.	1694	166410800002111	M/s Suresh Kumar & Sons	20500.00	11.05.2022
36.	1705	14530300145091	Sh. Laxman	26000.00	23.09.2022
37.	1720	14530300145497	Sh. Laxman	130000.00	19.07.2022
38.	1737	03690 (A/c No. 048810PU00003690)	M/s Royal Construction	280000.00	23.01.2023
39.	1740	14530300145695	Sh. Laxman	170000.00	04.08.2022
40.	1741	0752795	M/s A.S. Construction	175582.00	03.08.2022
41.	1750	020406	M/s A.R. Construction Co.	150000.00	06.03.2021
42.	1750	020408	M/s A.R. Construction Co.	150000.00	06.03.2021
43.	1750	020407	M/s A.R. Construction Co.	150000.00	06.03.2021

30

44.	1754	0863361	Mohd. Arif	110000.00	30.08.2022
45.	1755	14530300146156	Sh. Laxman	175000.00	26.08.2022
46.	1764	082813008700	Sh. Rajiv Ranjan	95000.00	08.03.2023
47.	1765	027GT10212520005	M/s Delite Hi-Tech Furniture Industries Pvt. Ltd.	55495.00	01.01.2023
48.	1773	912179	M/s J R Project and Construction Co.	180554.00	29.03.2022
49.	1777	174110PU00002827	Sh. Sabur Alam	49300.00	04.10.2022
50.	1793	50300564438228	Sh. Anuj Jhamb	9100.00	25.01.2022
51.	1795	029589902	Sh. Zahid Hussain	145000.00	02.11.2022
52.	1798	035821000000950	M/s K.K. Furniture	449654.00	07.02.2023
53.	1801	111610PU00006856	M/s L.T. Infrabuild	15000.00	17.11.2022
54.	1808	2839788	Sh. Yogesh Kumar Gupta	55000.00	28.02.2023
55.	1810 (i)	553116	M/s Ashok Kumar Gupta & Sons	568473.00	03.12.2022
56.	1810 (ii)	553117	M/s Ashok Kumar Gupta & Sons	568473.00	03.12.2022
57.	1810 (iii)	553118	M/s Ashok Kumar Gupta & Sons	568473.00	03.12.2022
58.	1810 (iv)	553119	M/s Ashok Kumar Gupta & Sons	568473.00	03.12.2022
59.	1829	605233	Sh. Jitender Singh	196300.00	29.12.2022
60.	1831	427392	Sh. Nurul Hak	12200.00	29.06.2022
61.	1832	609477	M/s Allied Engineers	1000.00	06.07.2022
62.	1844	14530300148954	Sh. Laxman	210000.00	29.01.2023
63.	1845	14530300148970	Sh. Laxman	85000.00	29.01.2023
64.	1846	14530300148962	Sh. Laxman	175000.00	29.01.2023
65.	1850	362077	Sh. Surender Singh Chahal	32710.00	02.02.2023
66.	1863	0401101000017939	M/s Pacific Guiting Co.	25700.00	05.09.2022
67.	1865	40836606296	Sh. Rajiv Ranjan	25000.00	08.03.2023
68.	1877	609566	M/s Friends Construction	245000.00	25.11.2022
69.	1897	608733	M/s Sohan Lal Chittoria and Sons	150000.00	10.03.2023
70.	1901	BG0358220000000657	M/s K.K. Furniture	114307.00	01.07.2023
71.	1921	BG042414P001440422	M/s Structural Specialities and Projects India Pvt. Ltd.	58190.00	25.12.2022

2

72.	1922	40101538071	Sh. Rajiv Ranjan	48500.00	26.09.2022
73.	1935	443613	M/s Shivam Enterprises	74000.00	25.11.2022
74.	1940	399980	Sh. Kuldeep Kumar	32000.00	10.12.2022
75.	1941	399979	Sh. Kuldeep Kumar	17000.00	10.12.2022
76.	1947	286705	Mohd. Javed	5600.00	15.12.2022
77.	1959	917700PU00011403	M/s Cembond Constructions Pvt. Ltd.	159134.00	22.02.2023
78.	1969	140002162352188	M/s U.R. Construction	38000.00	15.01.2023
79.	1986 (i)	286849	M/s A.R. Construction Co.	57300.00	02.01.2023
80.	1986 (ii)	286514	M/s A.R. Construction Co.	50000.00	25.11.2022
81.	1986(ii)	286559	M/s A.R. Construction Co.	10000.00	30.11.2022
82.	1993	41210215220	Sh. Rajiv Ranjan	8000.00	20.02.2023
83.	2002	0326943	Sh. Bhupesh Kumar	36519.00	27.01.2023
84.	2021	41302009176	Sh. Anil Kumar Dahiya	155000.00	26.09.2022

Further, as per para 03 of old audit report 2017-19, after taking into consideration release of 35 FDRs as per the reply of the deptt., following FDRs are still with the division which have already expired and post their validation.

SnO.	Page no of emd register	S no of emd register	Name of agency	Detail of EMD/FDR/BG	Amount	Date of expiry of vailidity
1.	37	713	M.P.Bhatia	U060223231710 Dated 06.04.2016	65000/	06.04.2018
2.	46	722	M.P.Bhatia	U06022323168 dated 05.04.2016	14000/	05.10.2016
3.	54	730	Hari Mohan Sharma	0004390 dated 10.02.2016	65000	10.02.2017
4.	02	777	Mool Chand	0686676 dated 11.07.2016	10000	11.07.2017
5.	14	789	Bhupesh kumar	13779648 dated 01.08.2016	7117	28.01.2017
6.	30	805	M.P.Bhatia	12052423154 dated 16.08.2016	35000	16.12.2016
7.	65	840	Sai kirpa enterprises	139708676 dated .04.10.2016	7500	04.10.2017
8.	35	909	IGL	BG-201011700108 Dated 19.10.2017	75104	16.01.2018

9.	36	910	IGL	BG-201011700105 DATED 18.01.2017	149103	16.01.2018
10.	40	914	IGL	BG-201011700127 DATED 20.01.2017	347924	18.01.2018
11.	94	968	Viney Shanker	37300PU00050830 Dated 2.05.2017	27000	02.11.2017
12.	24	997	Laxman	074946 Dated 07.06.2017 & 074847 Dated 07.06.2017	16000 90500	07.06.2018 07.06.2018
13.	53	1026	Vaihav Assoc.	074943 Dated 16.6.2017 & 074985 dt. 03.7.2017	30000 5000	06.06.2018 03.07.2018
14.	22	1095	Vaihav Assoc.	28280097 dt. 13.10.2017	13500	13.10.2018
15.	24	1097	Laxman	22770037 dt.16.10.2017	5000	17.10.2018
16.	27	1111	Laxman	22770037 dt.09.11.2017	125000	10.11.2018
17.	42	1115	Manish Ahmed	1079839 Dated 28.11.2017	16500	28.11.2018
18.	60	1133	Cembond const.p.ltd	0767121 dated 10.01.2018	84000	10.04.2018
19.	68	1141	Ashok gupta	258940 dated 25.01.2018	126000	25.01.2019
20.	31	1204	M P Bhatia	20112896146 dated 15.05.2018	15000	15.09.2018
21.	71	1244	Vinod Bhardwaj	0010045 dated 06.07.2018	60681	21.09.2019
22.	73	1246	Laxman	14530400035978 dated 22.06. 2018	130000	22.06.2019
23.	93	1266	M P Bhatia	012995820 dated 31.09.2018	143210	31.01.2019
24.	84	1267	Laxman	14530400036232 dated 01.08.2018	120000	02.08.2019
25.	96	1269	Laxman	14530400036216 dated 01.08.2018	70000	02.10.2019

Reasons for non-revalidation/non release of the above FDR/BG may be elucidated to audit after due verification of facts and figures, under intimation to audit.

27

Para no. 4

(Observation Memo 08 Dated 10.07.2023)

Subject: Recovery of Rs. 19836/- on account of Short deduction of License Fees & Water Charges.

In pursuance of the Public Works Department & Housing, Government of NCT of Delhi Order no. F.4 (1)/Misc./PWD &H/A-II/2004/P.F./10039-51 dated 16/07/18 and order No. F.4 (1)/Misc./PWD &H/A-II/2004/P.F./8494-8588 dated 08/10/2020, the flat rate of License fee for the various types of Government (General Pool) Residential Accommodation have been revised w.e.f. 01-07-2017 and 01-07-2020 respectively.

During the test check of Pay Bill register of EE (North west Bldg), Sr. Sec. School SU Block Pitampura, Delhi for the period 2019-2020 to 2022-23, there is a short deduction of License Fee & water charges to the tune of Rs.19656/-. The detail of recovery to be made from the officer is given as under:

(A)

A) Name of the Official		Mahavir Singh			
Designation		Beldar			
Qtr Type & Locality Qtr No		Type II, H.N. 939 Gulabi Bagh Delhi			
	Licence fee				
Period w.e.f	Being deducted	Should have been deducted	Short deducte	Balance to be recovered	
	Licence fee	Licence fee	Licence fee	Licence fee	
07/2020 to 07/2022 (25 Months)	310	370	60	25M@ 60/-	1500
Total					1500

(B)

A) Name of the Official		Budh Ram			
Designation		Beldar			
Qtr Type & Locality Qtr No		Qtr,. No. 03, Police Colony Shalimar Bagh Delhi			
	Licence fee				
Period w.e.f	Being deducted	Should have been deducted	Short deducte	Balance to be recovered	
	Licence fee + Water Charge	Licence fee + Water Charge	Licence fee + Water Charge	Licence fee + Water Charge	

e

07/2020 to 07/2022 (25 Months)	150+157	180+157	30	25M@ 30/-	750
11/19 to 06/20 (28 Months)	150+157	150+157	0	0	0
07/17 to 10/19 (28 Months)	115+0	150+157	192	28M@192	5376
07/13 to 06/17 (48 Months)	115+0	135+157	177	48M@177	8496
07/12 to 06/13 (12 Month)	115+0	115+157	157	12M@157	1884
Total					1650
					6

(C)

A) Name of the Official		Ramanuj Kumar			
Designation		Beldar			
Qtr Type & Locality Qtr No		H.N. 364, Type II, Nimri Coloney Delhi			
	Licence fee				
Period w.e.f	Being deducted	Should have been deducted	Short deducte	Balance to be recovered	
	Licence fee	Licence fee	Licence fee	Licence fee	
07/2020 to 04/2022 (22 Months)	310	370	60	22M@ 60/-	1320
Total					1320

(D)

A) Name of the Official		Ho Ram			
Designation		Beldar			
Qtr Type & Locality Qtr No		H.N. 715, Type I, Gulabi Bagh Delhi			
	Licence fee				
Period w.e.f	Being deducted	Should have been deducted	Short deducte	Balance to be recovered	
	Licence fee	Licence fee	Licence fee	Licence fee	
07/2020 to 11/2021 (17 Months)	150	180	30	17M@ 30/-	510
Total					510

The HOO may recover the amount of **Rs. 19836/-** from the above officer after due verification of facts and figures. Other such similar type of cases may be reviewed at office level and recovery thereof under intimation to audit.

Para no. 5

(Observation Memo no. 07 Dated: - 10.07.2023)

Sub:- Recovery of Ad-hoc Bonus amounting to Rs.3454/-

As per the Office Memorandum No.7(24)/2007/E.IIIA Govt of India, Ministry of Finance, Department of Expenditure dated 21.10.2020 & 18.10.2021 directed convey the sanction of grant of Non productivity Link Bonus(Ad-hoc-Bonus) to the eligible employees.

As per point No.2(i) of the office memorandum, stated that only those employees who were in service as on 31.03.2021 have rendered at least six months of continues service during the year 2021-22 will be eligible for payment under these order Pro-rate payment will be admissible to the eligible employees for period of continues service during the year from Six Months to a full.

During scrutiny of the service book, attendance register and PBR, it has been found that Sh. Babu Lal Meena Beldar was absent and not drawing salary for the months 06/2020 to 8/2020. Hence he would entitled for Prorata payment of bonus rather full payment of bonus which results excess payment made to them. However as per PBR he has been given bonus for the year 2020-21 of Rs. 6908/- vide bill no. 150 dated 28.10.2021 which results excess payment made to them as per detail given below:-

SN	Name & Designation Smt.	Period of Absence	Total Number of complete months during the year	Bonus Paid by office as per pbr 2020-21	Bonus admissible	Excess payment
1.	Babu Lal Meena, Beldar	06/20 to 08/20	09	6908	5181	1727

Further, as per the service book entries, the official was on EOL without medical certificate wef 11/01/2017 to 30/06/2017 (171 days) & 11/07/2017 to 24/07/2017 (14 days), hence he would entitled for Prorata payment of bonus rather full payment of bonus which results excess payment made to them as per detail given below:-

SN	Name & Designation Smt.	EOL	Total Number of complete months during the year	Bonus Paid by office as per PBR 2018-19	Bonus admissible	Excess payment
2.	Babu Lal Meena, Beldar	11/01/17 to 30/06/17 & 11/07/17 to 24/07/17	09	6908	5181	1727
Total						1727/-

Necessary recovery amounting to **Rs. 3454/-** to be recovered from concerned officers/officials after due to verification of records. Other similar cases may be review at own level under intimation to audit.

Par no. 6

(Observation Memo No. 06 Dated:-10.07.2023)

Sub:- Excess Payment of Cycle (Maintenance) Allowance amounting to Rs. 180/-

After implementation of recommendations of 7th CPC the revision in rates of Cycle (maintenance) Allowance was enhanced from Rs. 90/- per month to Rs. 180/- per month subject to the provisions of SR-25 vide OM No. 19039/4/2008-E.IV Government of India Ministry of Finance Department of Expenditure New Delhi Dated 14.07.2017.As per point 3 (C) of the above cited OM "stated that The allowance will not be admissible for the calendar months(s) wholly covered by leave, training or temporary transfer"

On scrutiny of the Attendance register alongwith PBR of EE (North West Bldg), Sr. Sec. School SU Block Pitampura, Delhi for the period 2019-2020 to 2022-23 it has been observed that Sh. Vishram Singh Meena, Beldar did not attend office for Full Month of April 2020 during Covid-19 lockdown as per attendance register due to covid lock down for which he has been paid Cycle (Maintenance) Allowance of Rs. 180/- which is irregular.

The Recovery of **Rs.180/-** be made from the employees concerned towards Cycle (Maintenance Allowance) after due verification of facts and figure under intimation to audit. Other similar cases may also be reviewed.

25

Par ano. 7
(Observation Memo No.05 Dated:-10.07.2023)

SUB: Over Payment of Transport allowance amounting to Rs. 25272/-

As per TA rules, Transport Allowance is not admissible during absence from duty for a full calendar month due to leave training/ tour etc.

During test check of attendance register and PBRs it has been observed that the office had made payment of Transport Allowance to the under mentioned staff during the period they were on leave for the full calendar month as per detail given below which is irregular.

SN	Name of the Employee & Designation	Period of Leave	Number of month	Rate	Total Amount
1.	Vishram Singh Meena, Berdar	04/2020	01	4212	4212
2	Vinod Kumar Beldar	04/20	01	4212	4212
3	Babulal Meena, Beldar	04/20	02	4212	4212
4.	Budhram Beldar	04/20	01	4212	4212
5.	Satish Kumar, Beldar	04/20	01	4212	4212
6	Mahinder, Beldar	4/20	01	4212	4212
				Total	25272

Recovery of Rs.25272/- be made from the employees concerned after due verification of facts and figure under intimation to audit. Other similar cases may also be reviewed.

Para no. 8

(Observation Memo no. 21 Dated: 13.07.2023)

Sub: Releasing of irregular payment on account of non-approval of Deviation Statement.

During the test check of record as provided by the office of Executive Engineer, (North west) Bldg.1, Sr. Sec School Campus, SU Block, Pitampura, it has been noticed that the following payment were made without the approval of Deviation Statement from Competent Authority.

e



Sr. No.	Name of work	Agreement no.	Date of final payment	Deviation Amount	Amount withheld	Remarks
1	Strengthening of column,beam, chajja of blocks no. 196 to 226, 241 to 323 to 338 & repair of underground tank at police colony, ashok vihar under sub division NSW B-15, PWD, Delhi	69/EE/PWD/N-W/B-1/2018-19	30 dt 04.06.2019	1716314	171631	Deviation statement –III not approved by SE Office
2	EOR to residential building aryabhata enclave under S D NW B-15, Ashok Vihar, Delhi (SH repair and raising of boundary wall with concertina coil fencing, grit wash in block no. 3,4,5,6 strengthening of staircase in block 5 and repair of overhead tank	105/EE/PWD/N-W/B-1/2018-19	121 dt 12.9.2019	557895	55790	Deviation statement –III not approved by SE Office
3	AR&MO to school building under PWSD SD NW Building 12 (rohini legislative assembly) (SLH civil & Electrical work composite)	191/EE/PWD/NW-B-1/2016-17	159 dt 20.9.2019	177014	30000	Deviation electrical –III not approved by SE Office
4	A/R & M/O to district court, rohini delhi during 2017-18 (SH providing gate painting and other misc work at UPT at district court, Rohini, Delhi)	174/EE/PWD/NW-B-1/2017-18	57 dt 16.10.2019	352322	35232	191/EE/PWD/NW-B-1/2016-17
5	EOR to Govt Co Ed Sr Sec School Rampura, Delhi during 2021-2 (SH Construction of two guard rooms with attached toilet and stainless steel railing for rampus, staircase..)	162/EE/PWD/N-W-B/2021-22	210 dt 20.10.2022	371588	66000	Extra Item–III not approved by SE Office

Executive Engineer may take ex-post facto sanction of Deviation Statement from Competent Authority i.e. S.E./C.E. office under intimation to Audit.



Para no.09

(Observation Memo no. 14 Dated: 12.07.2023)

Subject: Pending Arbitration cases.

During scrutiny of record as provided by the office of Executive Engineer, (North west) Bldg.1, Sr. Sec School Campus, SU Block, Pitampura, Delhi-110034, it was observed that following Arbitration cases are pending:-

Sr. No.	Arbitration case no.	Name of Work	Amount of Claim	Name of Arbitrator
1.	Arbitration Case No. ARB/KNA-109(2019)/01	<u>M/s Emvians Enterprises Vs Union of India No.04/EE/PWD-28/1985-86</u> Name of Work: Construction of Training Institute for Directorate of UTCS at Viswas Nagar, Shahadra Delhi. SH: C/o Administrative Block & Auditorium including water supply sanitary installation & drainage.	10373832	Sh. K.N Agarwal
2.	Arbitration Case No. ARB/KNA-108(2019)/01	<u>M/s Emvians Enterprises Vs Union of India Agreement No.02/EE/PWD-28/1985-86</u> Name of Work: Construction of Training Institute for Directorate of UTCS at Viswas Nagar, Shahadra Delhi. SH: C/o Hostel Block including water supply sanitary installation & drainage	7346069	Sh. K.N Agarwal
3.	Arbitration Case No. ARB/HS1/DLH PWD/NWB	M/s Manish Buildwell V/s PWD Name of Work:- C/o Old Age Home Wazirpur, Delhi Agreement No. 13/EE/PWD/NWB-1/2015-16)	15687111	Sh. Harnam Singh
4.	Arbitration Case No. ARB/UM/32	M/s R.U Enterprises V/s PWD Name of Work:- EOR to District Court Rohini, Delhi during 2020-21. SH: Providing Fire Safety Doors & Sh. Upendra Malik other works for Fire Safety to Rohini Court Building. Agreement No. 134/EE/PWD/N-W-B/2021-22		Sh. Upendra Malik

O/o Executive Engineer, (North west) Bldg.1, Sr. Sec School Campus, SU Block, Pitampura, Delhi-110034, may expedite the pending cases on priority basis under intimation to Audit.

Para no. 10

(Observation Memo no. 11 &13 Dated: 12.07.2023)

Sub: Performance/output and Slow progress of works leading to missing the deadlines for completion of work.

tSub: Performance / output of the Division.

PWD division B-231 follows the provision of the CPWD manual and account code in the execution of its work. These manuals provide for exercise of various checks and control to ensure economy, efficiency and effectiveness in PWD Projects. An evaluation of the level of compliance with these provisions indicated the following observations:-

As per CPWD Manual Section 29.1(1) at the time of issuing NIT for a particular work the Engineer in Charge should specify the time allowed for completion of the work consistent with the magnitude and urgency of the work and as per 29.1(2) the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor. Section 29.1(3) further specified that the work shall throughout the stipulated period of the contract be proceeded with all due diligence (time being deemed to be in the essence of the contract) on the part of the Contractor.

During the scrutiny of information provided as per entries made in the Agreement registers by the office of Executive Engineer,(North west) Bldg.1, Sr. Sec School Campus, SU Block, Pitampura for the period 2019-23 it has been observed that percentage of works completed within time in above divisions is very negligible as detailed below:

year	total	completed	% of completed
2019-20	161	49	30.43
2020-21	107	30	28.04
2021-22	203	44	21.67
2022-23	183	38	20.77

In accordance with Section 29.1.1 of the CPWD Manual the tender accepting authority shall review the progress of work each month with all the concerned disciplines including the contractor. In view of the position of pendency of works as pointed out above the factors affecting the progress may be identified and remedial measures taken wherever required.

From the above records, it can be seen that a number of works awarded by the Division are still pending for completion which defeats the purpose of the execution of the works itself. Immediate steps may be taken to complete the works under intimation to Audit. Similar cases for the remaining years may be reviewed and action be taken as per the provision of the agreement as well as CPWD Manual.

Section 29.1 of CPWD works Manual stipulates that the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor and work should be proceeded with all due diligence on part of the contractor throughout the stipulated period of the contract. Further Section 29.4(2) the extension, in order to be binding, will have to be by the 'agreement' of the parties, express or implied.

Test check of records and as per information provided by the office of the Executive Engineer,(North west) Bldg.1, Sr. Sec School Campus, SU Block, Pitampura, Delhi-110034, it is seen that following works were not completed till date although their stipulated period of completion is over:

S no.	Name of Works	Agreement No.	Stipulated Date of Start	Stipulated date of Completion	Delay in days as on (12.07.2023)
1.	Construction of New Three Room Set and Septic Tank with Approach Facility at E-Block, Sultanpuri, Delhi (Modified).	17/EE/P WD/N- WB/202 2-23	16.05.2022	15-07-22	362
2.	Demolishing of Staf Qtrs. 04 Nos. Type-II and 10 Nos. Type-I at Lakshmi Bai College, Ashok Vihar, Delhi.	54/EE/P WD/N- WB/202 2-23	18.06.2022	17-07-22	360
3.	Demolishing of Block No.7 & 8 (30 Nos. Four Story, Type-I Flats) at Aryabhata Enclave, Sawan Park, Delhi.	55/EE/P WD/N- WB/202 2-23	18.06.2022	17-07-22	360
4.	A/R & M/O to Fire Station at Mangolpuri, Delhi during 2022-23, SH: Finishing Day to Day Maintenance and other Misc. Repair Work.	62/EE/P WD/N- WB/202 2-23	01.07.2022	31-03-23	103
5.	A/R & M/O to District Court Rohini Delhi during 2022-23. (SH: Extension of Dias Sitting Arrangement and Raising Height of Tables & other Miscellaneous Work in Conference Hall at 5th Floor Rohini Court, Delhi).	70/EE/P WD/N- WB/202 2-23	01.07.2022	10-07-22	367
6.	EOR to Sports Complex SU-Block, Pitampura, Delhi during 2022-23. (SH: Providing of Architecture Drawing, Structure Design, Detail Estimate & Soil Investigation for Construction of Indoor Volley Ball Hall).	77/EE/P WD/N- WB/202 2-23	22.07.2022	21-08-22	325

7.	EOR to Sarvodaya Vidyalaya, FU-Block Pitampura, Delhi during 2022-23, under Sub Division-IV. (SH:- Construction of 4 Nos. Rooms at 2nd Floor & 3rd Floor) (Civil & Electrical Composite Work).	139/EE/P WD/N- WB/202 2-23	03.11.2022	02-02-23	160
8.	EOR to Residential Building at Aryabhata Enclave under Sub Division North West B-6, PWD (SH:- Casting of RCC Slab and Repair of Rain Water Harvesting Pit, Laying of CC Payment on Damaged Road and Replacement of Damaged Sewer Line and Other Misc. Civil Works) (Remaining Work:- Construction of Entrance Main Gate, Guard Room and Other Misc. Civil Repair Work).	150/EE/P WD/N- WB/202 2-23	01.01.2023	28-02-23	134
9.	EOR to Residential Building at Aryabhata Enclave, Sawan Park under Sub Division North West B-6, PWD. (SH: Renovation work at Quarter No. 4/2, 4/7 Type-III and 2/9, Type-IV Aryabhata Enclave).	164/EE/P WD/N- WB/202 2-23	17.02.2023	16-03-23	118

Necessary action may be taken for the above mentioned delay works i.e. EOT granted or penalty imposed by the deptt after due verification of facts and figures under intimation to audit.

Para no. 11

(Observation Memo no. 12 Dated: 12.07.2023)

Sub: Office expenditure charged to works.

During the test check of vouchers relating to works for the audit period 2019-23 as provided by the office of the Executive Engineer,(North west) Bldg.1, Sr. Sec School Campus, SU Block, Pitampura, it was observed that various expenditures were debited to various works but are of the nature of office expenditure. Such expenditures are given below:

S. No.	CV No. and date	Item	Name of work	Firm	Amount
1.	171,31.3.2023	Computer items	AR & MO to various building under NWB-3, Delhi	Star computer system	34250
2.	198, 24.3.2021	Stationery items	AR & MO to various building under NWB-3, Delhi	Puri Enterprises	12130
3.	199, 24.3.2021	Stationery items	AR & MO to various building under NWB-3, Delhi	Puri Enterprises	16085
4.	149, 18.3.2021	Stationery items	AR & MO to various building under NWB-3, Delhi	Neeru enterprises	14948

5.	142, 18.3.2021	Stationery items	AR & MO to various building under NWB-3, Delhi	Batra Sales Corporation	9770
6.	122, 18.3.2021	Computer Items	AR & MO to various building under NWB-3, Delhi	Network infotech	24370
7.	71, 24.12.2022	Stationery items	AR & MO to various building under NWB-3, Delhi	Neeru enterpreises	14514
8.	107, 21.8.2019	Stationery items	AR & MO to various building under NWB-3, Delhi	Neeru enterpreises	11178
9.	108, 21.8.2019	Photocopy paper	AR & MO to various building under NWB-3, Delhi	Neeru enterpreises	7392
10.	109, 21.8.2019	Computer item, I Card	AR & MO to various building under NWB-3, Delhi	Neeru enterpreises	4434
11.	110, 21.8.2019	Stationery registers	AR & MO to various building under NWB-3, Delhi	Neeru enterpreises	8496
	Total				157567

The expenditure has been charged to work which is irregular. The division may regularize the expenditure form the finance deptt and other similar cases may also review under intimation to audit.

Para no. 12

(Observation Memo no. 18 Dated: 13.07.2023)

Subject: Excess Staff deputed against the non sanctioned posts.

During test check of record of sanctioned posts of PWD Division M 341, it has been observed that there are no sanctioned post of beldar of work charged staff whereas division is drawing salary in r/o 31 beldar against no sanctioned post in the division.

The same observation has been made vide old audit para no. 11 of 2016-19 in r/o 50 beldars being paid at that time.

Division may take necessary steps to remove the above discrepancies under intimation to audit.

Para no. 13

(Observation Memo No.10 Dated :11.07.2023)

Sub :Difference in Payment between Tender Amount and Gross Work amount.

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

Test check of the records revealed that in the following works there were no inconsistency between the tendered amount and actual payment made for gross work done: -

Sl No.	Name of Works	Agreement No.	Estimate d Cost	Tendere d Cost	Payment Made till date	excess	% of excess spent
1.	Upgradation of the kitchen of female wings and male wing along with loundry of Asha Kiran (MRH) Sector-1, Avantika, Delhi (Remaining Work)	75/EE/PW D/N-W B-I/2020-21	48,62,068	25,71,062	6438692.00	3867630.00	150.43
2.	EOR to Central Jail No.10, Rohini, Delhi during 2021-22. SH: Covering the Open Area of Ward No. 1, 2 & 3 with High Density Polyethylene Customized Nets).	58/EE/PW D/N-WB/2022-23	17,61,657	17,59,895	4111366.00	2351471.00	133.61
3.	A/R & M/O to various building under PWD Sub Division NWB-11 during 2020-21 (SH:- Hiring inspection vehicle for the Senior Architect (North Zone) PWD, NCT)	77/EE/PW D/N-W B-I/2020-21	8,16,326	5,46,000	1156761.00	610761.00	111.86

G

4.	EOR to Non Residential Building at KIT Campus Pitampura under Sub-division NWB-13 during 2020-21 (SH:- Contruction of additional 05 Nos. class room and one toilet block at 1st floor KIT acadamic Building (Civil & Electrical composit work)	1/EE/PWD /N- WB/2021-22	96,88,51 6	60,07,84 9	9608180.0 0	3600331.0 0	59.93
5.	EOR to FSL Building Madhuban Chowk Delhi during 2022-23. (SH: Renovation & Up -gardation of Chemistry Lab 402, 408 and 409 at Fourth Floor in FSL Building).	99/EE/PW D/N- WB/2022-23	49,16,69 1	36,12,78 5	5416028.0 0	1803243.0 0	49.91

Necessary action may be taken by the Deptt as per CPWD manual for escalation/excess payment of above mentioned cases after due verification of facts and figure under intimation to audit.

Para NO. 14

(Observation Memo no. 22 Dated: 13.07.2023)

Sub: Non observance of codal provisions resulting in foreclosure/determined of works

The CPWD Manual vide Para 4.2 stipulates that availability of the site should be ensured at the planning and designing stage of the work itself and that preparation of detailed estimates and drawing and design stage should be taken up only after availability of the land assured.

Para 3.3 (2) further provides that estimate should be sent to client department after fully ascertaining the necessary, site and Topographical details, Technical Feasibility etc. in case side survey is necessary, a small estimate may be sent to the client for the purpose of assessing the suitability and availability of the land for the proposed work.

During scrutiny of records and information as provided by office of of Executive Engineer, (North west) Bldg.1, Sr. Sec School Campus, SU Block, Pitampura, Delhi, it is seen that division has not completed the works due to fore closed/rescind during the audit period. Detail is as under :-

year	Foreclosed/rescinded	Determined	Total
2019-20	34	0	34
2020-21	23	1	24
2021-22	57	1	58
2022-23	18	2	20
Total	132		

Clause 3 of CPWD deal with determination of contract, forfeiture of security deposit and execution of work through other agencies. According to the Clause 3 of the agreement inter-alia provides that if contract is determined, the earnest money deposit, security deposit already recovered and performance security / guarantee under the contract is liable to be forfeited and is absolutely at the disposal of the Government. (x) The Contractor, whose contract is determined as above, is not be allowed to participate in the tendering process for the balance work. Once the contract is determined, no revocation is possible.

Reason for above, expenditure involved and action taken under relevant clauses of CPWD may be elucidated to audit.

Para No. 15
(Record Memo 1-12)

Subject :- Non production OF Record

The following record has not been provided in r/o audit period 2019-23

1. Stock registers (consumable & Non consumable), property register, indent books etc.
2. Vehicle (hired) record
3. Income tax record
4. LTC Register
5. NIT Register, Work order register
6. Record & Register of unserviceable items
7. Postage stamp register and record
8. Technical Sanction issue Register

The same may be shown to next audit.

(CHANDER MOHAN)
IAO, AP-17

TAN NO 1

(Observation Memo No.16 Dated: 13.07.2023)

Sub: - Shortcomings/discrepancies in maintenance of Service Books.

During the scrutiny of Service Books & Leave Accounts of the staff of E.E. (C) (North West) Bldg. 1, Sr. Sec. School Campus SU-Block Pitam Pura Delhi for the period 2019-20 to 2022-23, the following discrepancies have been observed:-

(B) Latest Photograph of the employee should be pasted at first page of the Service Book and duly attested. However, the same has not been found attested in the service books of following staff:-

1. Shri Babu Lal Meena. Beldar,
2. Shri Ali Hasan, Beldar.
3. Shri. Meena Devi, Beldar
4. Shri Randhir Singh
5. Shri Kailash, Beldar

Further the Photograph of the following employees is not found pasted in the first page of service book:

S. No.	Name of Employees	DOB	DOA
1.	Ramesh Kumar, Beldar	03/04/1965	23/04/1996
2.	Ashok Kumar, Beldar	12/08/1965	27/05/1993

(C) CCL Proforma was not found in the service book in r/o Smt. Geeta Devi Beldar & Smt. Meena Devi Beldar.

(D) Discrepancy in maintaining Leave account:-

On scrutiny of the service book of Shri Mahavir Singh, Beldar it is found that upto 30.06.2022 the Total Earned leave at the balance of him was 230 days. The official has availed earned leave wef 18.04.2022 to 10.05.2023 (23 days) after debiting the same the total EL at the credit of the official was 207 days, but while crediting the Earned Leave of 15 days in next half year (6M) i.e. 01.07.2022 to 31.12.2022 leave period of 23 days is ignored and EL before the leave period i.e. 18.04.2022 is taken into account which is 230 days this results excess credit of EL of 23 days.

(E) 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.

(F) 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 this has not been followed in most of the cases.

(G) Inclusion of Aadhar (Unique Identification) number in Service Book

On perusal of Service Book of the staff of E.E. (C) (North West) Bldg. 1, Sr. Sec. School Campus SU-Block Pitam Pura Delhi for the period 2019-20 to 2022-23, it has been found that entry of Aadhaar Number has not been made in the Service Book of the following staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015:

Sl. No.	Name & Designation
1.	Mahavir Singh Beldar (DOB16.04.1967)
2.	Horam Belar (DOB05.05.1964)
3.	Kailash Beladar (DOB 22.07.1965)
4.	Randhir, Beldar (10.05.1967)
5.	Ali Hasan, Beldar 05.09.1963)
6.	Meena Devi, Beldar (DOB 01.09.1993)

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

As per Rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official concerned. The said certificate has not been found pasted in the Service Book of the following officers/officials:-

(Handwritten mark)

Sl. No.	Name & Designation	Date of Birth	Date of Appointment	Date of Retirement
1	Sh. Ashok Beldar	12/08/1965	27/05/1993	31/08/2025
2.	Sh, Ramsukh, Beldar	15/10/1963	17/12/1992	31/10/2023
3.	Sh. Mittan, Beldar	01/11/1964	27/02/1993	01/10/2024
4.	Sh. Vishram Singh Meena, Beldar	01/09/1967	22/10/1994	31/08/2027
5.	Sh. Krishan Kumar	18/08/1965	13/07/1993	31/03/2025

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

TAN NO. 2

(Observation Memo No. 15 Dated : 13.07.2023)

Sub: Shortcomings in maintenance of Pay Bill Register.

During test-check of PBR for the period 2019-20 To 2022-23 in respect E.E. (C) (North West) Bldg. 1, Sr. Sec. School Campus SU-Block Pitam Pura Delhi, following irregularities were noticed:

1. **Page counting certificate was not recorded:** Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded for some period during current Audit.
2. **Incomplete personal information** – The mandatory information/details of the officials (which is required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, Date of Entry in Service and GPF No, the other details like Pay-band, Grade-Pay, Pay Matrix, Level, address, DOB, DOJ, DOS, details of loan/advances/ refunds, etc were not recorded in the PBRs, which is incorrect. Needful may be done now and shown to audit.
3. **Various instances observed wherein the bill no. and date is not mentioned in PBR.**
4. **Cutting & Overwriting** – Numerous cutting and overwriting were noticed in the PBRs but not attested by the HOO/DDO. Use of White fluid is not allowed.
5. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc
6. Monthly entries of Pay and Allowances entered in the PBRs have not been signed by the DDO.
7. Total of each column at the end of the year has not been calculated which is required for Income Tax Purpose.
8. Details of Miscellaneous Recoveries have not been mentioned in the PBR.
9. Abstract of Pay bills as per GAR-18 has not been prepared.

The rectifications of the above irregularities may be made and shown to audit.

2

TAN NO. 3

(Observation Memo no. 20 Dated: 13.07.2023)

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

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

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

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

The Deptt is therefore requested to follow the instructions as per R & P Rules cited above.

TAN NO 4

(Observation Memo no. 19 Dated: 13.07.2023)

Sub:- Non observance codal formalities as prescribed under rule 149(iii) i.e. reverse auction

If the cost of purchase exceeding Rs. 500000/- then 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....., it has been observed that the division is completing the codal formalities for the cost exceeding Rs. 5 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 no. 5

(Observation Memo no. 17 Dated: 13.07.2023)

Subject: Improper filing system.

During test check of following work related document, the following irregularities were noticed.

1. Improper file maintenance :- All records viz. Receipt of request from concerned authority for civil work, preparation of work estimate, administrative approval and expenditure sanction of competent authority, comparative statement, justification of rates, approval of NIT, floating of tenders, award of work and final payment to contractor : work wise file containing all related documents from start till end of work i.e. from indent stage till final payment of that work should be maintained in one single file- sequentially and chronologically-so as to facilitate the follow up, scrutiny, investigation etc. each work should have a unique work order number. But all record maintained by this division of PWD have been scattered and maintained separately in different files. Hence, audit has found it very difficult to check whether chronological working of division was proper or not. Neither any nothing is being kept nor is file pages serially numbers. Further, many other vital record i.e work abstract register, contractor ledger, secured advance register etc. are not being maintained. Further, record of dismantled items is also not maintained/shown to audit nor have any sale proceed of such item ever been shown received and deposited into govt revenue account.
2. NPR of indent record : original request from head of Institution/HOO of client deptt requesting various maintenance/repair work were not found place don record. In absence of which is not clear whether such expenditure on works was warranted or not.

HOO is requested to take necessary steps to avoid the above discrepancy and be shown to next audit.

TAN NO. 6

(Observation Memo No.09Dated :11.07.2023)

Subject: Unrealistic Estimates.

During the test check of agreement register and information as provided by office of Executive Engineer,(North west) Bldg.1, Sr. Sec School Campus, SU Block, Pitampura, Delhi for the audit period 2019-20 to 2022-23, it has been noticed that there is huge variation between the estimates and the tender amount. A few instances are as under:

S NO.	NAME OF WORK	AGREEMENT NO.	ESTIMATE D COST	TENDERED COST	% BELOW
1.	A/R & M/O Residential Building at D A Flats Nimri Colony under Sub Division North-West B-15, PWD, Delhi during 2019-2020 (SH:- Water proofing treatment & Strengthening	108/EE/PW D/N-W B-1/2019-20	95.66	46.88	50.99

[Handwritten signature]

	of RCC beams, slabs and repair of parapet walls, shaft wall and providing & fixing FRP chajja etc.).				
2.	A/R & M/O to Residential Building at D.A. Flats, Nimri Colony under Sub Division North-West B-15, PWD, Delhi during 2020-21 (SH:- Misc. repair work)	90/EE/PWD /N-W/B- 1/2020-21	21.89	10.53	51.90
3.	EOR to Asha Kiran (MRH), sec-1, Rohini, Delhi dg:-2021-22 (SH:-Repair and renovation of toilet of girls dormitory toilet).	158/EE/PW D/N-W- B/2022-23	96.83	45.93	52.57
4.	EOR to Non Residential Building under Sub Division North-West B-6, PWD, Ashok Vihar, Delhi (SH:- Construction of court room at Labour offices, Nimri Colony, Ashok Vihar, Delhi).	52/EE/PWD /NWB/2021 -22	19.61	9.51	51.50
5.	Carrying out civil works to comply the requirement of accessibility for differently abled persons in DC office complex (NW) at Kanjhawala, Delhi.	99/EE/PWD /NWB/2021 -22	17.74	9.05	48.99
6.	EOR to District Court Rohini Delhi dg:-2022-23 (SH:-Post-Constructional anti-termite treatment/pest control/fogging outside common area in court premises).	171/EE/PW D/N-W-B- /2022-23	15.29	5.41	64.62
7.	A/R & M/O to Residential Building at Aryabhata Enclave under Sub Division North-West Building-6, PWD, Delhi during 2022-23 (SH:- Change of Tenancy)	143/EE/PW D/NWB/202 2-23	17.24	6.90	59.98
8.	EOR to Non Residential Building at Zonal Office, North-West Weights & Measures Department, Wazirpur Industrial Area, Delhi (SH:- Renovation of Zonal office including providing and laying new sewer line and CC payment) (Remaining work:- Development of closed sitting area / waiting hall for Public Visiting Taxi meter unit)	152/EE/PW D/NWB/202 2-23	23.62	10.90	53.85
9.	Construction of Police Station and Multistorey Staff Quarters at A-4, Paschim Vihar, New Delhi-110063. SH: Soil Testing and Structural Design for 13 Storeyed Building.	45/EE/PWD /NWB- 2/2020-21	25.43	11.83	53.48
10	A/R & M/O to Lawyers Chamber District Court at Rohini, Delhi dg:-2022-23. (SH:- Replacement of damaged/broken kota stone, wall and floor tiles, finishing work, ceiling work in corridors and other misc. works)	173/EE/PW D/N-W-B- /2022-23	30.50	14.34	52.98

11	A/R & M/O to Residential Building at D.A. Flats, Nimri Colony under Sub Division North West B-6, PWD, Delhi during 2022-23 (SH:- Repair of damaged overhead water storage tank, external finishing work of Type-II, III, Change of old damaged G. I. and C. I. Pipe line etc.)	87/EE/PWD /NWB/2022 -23	60.04	28.82	52.00
12	EOR to Govt. Sarvodaya Co-Ed Vidyalaya, A-2 Paschim Vihar, Delhi dg. 2022-23. SW: Regarding repairing of roof of Primary Wing and Interlocking tiles.	169/EE/PW D/N-W-B/2022-23	7.87	3.78	51.97
13	EOR to Sarvodaya Vidyalaya, Sector-3, Rohini, Delhi-110086 (School ID : 1413002) dg. 2022-23. SH: Renovation of toilet and Primary wing with repairing of all leakage, Upgrade System and Other Misc. Work. SW: Providing and fixing M.S. channal gate and ACP (Aluminium Composite Panel) sheet.	176/EE/PW D/N-W-B/2022-23	21.63	10.82	49.98
14	EOR to Non Residential Building at Lakshmi Bai College, Ashok Vihar, Delhi (SH:- Strengthening of beam, chajja of building and other misc. civil works)	156/EE/PW D/NWB/202 2-23	39.26	20.46	47.89
15	EOR to FSMA, Rohini, Delhi dg;-2021-22 (SH:-Providing and fixing chairs for classrooms)	100 /EE/PWD/N -W-B- /2022-23	93.79	49.73	46.98
16	EOR to District Court, Rohini, Delhi dg:2022-23 (SH:-Emergent Civil Revampment and Re-Strengthening of Duct, Columns, Basement Ceiling and retaining wall in court building).	146/EE/PW D/N-W-B/2022-23	93.03	49.76	46.51
17	A/R & M/O Residential Bulding at D.A. Flats, Nimri Colony under Sub Divison North-West B-6 PWD, Delhi during 2021-22 (SH:- Finishing work due to change of tenancy)	149/EE/PW D/NWB/202 1-22	17.93	4.12	77.02
18	A/R & M/O to 119 Type-III DA Flat, Sec-11, Rohini, Delhi dg:-2021-22 (SH:-Repairing, Distempering, Painting work due to change of tenancy).	124EE/PWD /N-W-B/2021-22	12.29	3.35	72.74
19	A/R & M/O to Asha Kiran (MRH), Sec-1, Rohini, Avantika, Delhi dg:-2021-22 (SH:- Pumping Arrangement for continuous dewatering in the campus)	176/EE/PW D/N-W-B/2021-22	5.92	1.77	70.10
20	EOR to Residential Building at Police Colony, Ashok Vihar under Sub-Division North-West B-15 during 2021-21 (SH:- Repair work for change of tenancy)	05/EE/PWD /N-W/B- 1/2021-22	16.60	5.64	66.02

21	Repair & Maintenance to Residential Building at D.A. Flats, Nimri colony under Sub Division North-West B-6, PWD, Delhi (SH:- Strengthening of RCC beams, slab and parapet wall, shaft wall replacement of RCC chajja with FRP chajj and replacement of damaged main gates of colony).	141/EE/PW D/NWB/202 1-22	95.36	38.15	59.99
22	EOR to Shaheed Sukhdev Singh College of Business Studies, Sec-16, Rohini, Delhi dg:- 2021-22. (SH:-Miscellaneous civil works in Girls & Boys Hostel & repairing work in canteen).	136/EE/PW D/N-W-B- /2021-22	11.81	5.06	57.15
23	Upgradation of Fire Station main building at Wazirpur Industrial Area, Delhi	21/EE/PWD /NWB/2021 -22	90.31	39.22	56.57
24	EOR to Residential Building at Police Colony, Ashok Vihar under Sub-Division North-West B-15 PWD (SH:- Repair and maintenance work Qtr No 361, 175, 170, 176, 192, 287, 127, 387, 132, 133, 337, 248, 328, 334, 200, 329, 194, 331, 322, 195, 167, 277, 278, 381, 250, 244, 243, 311, 183, 270, 392, 295, 388, 193, 305, 348, 378, 230, 196, 313, 346, 240, 279, 214, 289, 169, 182)	79/EE/PWD /NWB/2021 -22	70.33	30.80	56.21
25	EOR to Non Residential Building under Sub Division North-West B-6, Ashok Vihar, Delhi (SH:- Renovation of Labour office, Nimri Colony, Ashok Vihar)	34/EE/PWD /NWB/2021 -22	89.46	39.73	55.59
26	A/R & M/O to Type-3, DA Flats at Sec-11, Rohini, Delhi during 2021-22 (SH:-Providing & Fixing Vitrified floor tiles, flush door shutters in Quarters, Kota stone flooring, PVC rain water pipe in Balcony, Concertina Coil fencing & Misc. repair work).	77/EE/PWD /N-W- B/2021-22	74.82	34.94	53.30
27	EOR to Sarvodaya Vidyalaya, FU Block, Pitampura during 2021-22 (SH:- Providing and fixing wall tiles , channel doors in staircase and other misc. works) (Balance Work)	166/EE/PW D/N-W B/2021-22	6.20	2.97	52.10

28	EOR to Govt. Sarvodaya Kanya Vidyalaya, U-Block, Mangolpuri, Delhi (ID: 1412030) (SH: - Repairing of 6 Rooms (Dangerous Portion Near Main Gate) by Providing RCC Lintel, Roof Bands and Roof Replacement, Provision of Wall Tiles, Floor Tiles, New Doors & Window in all 6 Room & Out of Six Converting 2 Room in to Conference/Mini Hall, Necessary Furniture, Upgradation of Principal, Office Rooms i/c Attached Toilet & Other Related Works, Provision of Stainless Steel Gate for the School etc.).	17/EE/PWD /NWB/2021 -22	54.05	25.94	52.01
29	EOR to Non Residential Bulding at Bharat Nagar Sports Complex under Sub Division North-West B-6, PWD (SH:- Reconstruction of damaged boundary wall and construction of guard room).	104/EE/PW D/NWB/202 1-22	96.47	47.16	51.11
30	EOR to Govt. Co-ed. Sr. Sec. School, Mangolpur Kalan, Delhi-110083 (School Id 1412033). (SH:- Renovation of all block corridor, toilet blocks, science lab, library, ICT lab, stage assembly area, scooter stand, guard room & attached toilet in vice Principal room with water tank platform and other misc. work.	117 / EE / PWD / N- W-B / 2021-22	97.24	48.12	50.51
31	EOR (20191507) to GSKV, Avantika, Sec-1, SH:-Regarding provision of grit wash on exterior of old sps structure with granite upto door level, mosaic tiles in exterior block, removal of old toilet block, repair of old stage, provision of shed and ramp on stage and other misc. work at SKV, Sec-1, Avantika, Rohini, Delhi-110085.	132/EE/PW D/N-W-B- /2021-22	90.12	44.87	50.21

The estimates of works are prepared by the Technically expert Engineers on the basis of prevalent D.S.R. and depending upon the prevailing Market rates, but still it has been observed that tenders have been received & accepted quoting the rates much below the estimated cost. Moreover, today the rates of every commodity are rising spirally yet the tenders have been accepted much below the estimated rates.

Such type of unreasonable variations can be attributed to either wrong assessment of the quantity of items or sketchy estimates prepared in an unprofessional manner.

The above details of work awarded above / below the estimated cost shows that estimates were prepared casually & no proper attention was given to prepare estimates on more realistic basis.

The Division may follow the instructions on pre construction stage/preparation of detailed estimate given in CPWD manual strictly and ensure that estimates should be prepared on a realistic basis and on basis of actual requirement of site. All such other cases may also be reviewed under intimation to audit.

TAN NO. 7

(Observation Memo No.03 Dated :07.07.2023)

Subject : Non surrender of Savings.

During the test check of reconciliation statement of Executive Engineer,(North west) Bldg.1, Sr. Sec School Campus, SU Block, Pitampura, Delhi Delhi for the audit period 2019-20 to 2022-23, it is noticed that Savings of Funds / Excess expenditure were not being surrendered / regularized as per provisions contained in General Financial Rule, 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 financial year. No savings shall be held in reserve for possible future excesses/ expenditure.

Under the following heads, huge amount of funds have been found remained unutilized which could have been regularized, declared surplus at the time of submitting Revised Estimates.

Financial year 2019-20

	Budget Allotment	Progressive Total upto		
	2020-21	Mar-21	saving	%
	(In Lacs)	(In Rupees)		
2059 -053-930027 court building	20000000	14122623	5877377	29.39
2216--870027 delhi staff quarters	17500000	12262841	5237159	29.93
4202-90053 polytechnic building	8000000	5870415	2129585	26.62
4055-90042 DFSL	24500000	11376494	13123506	53.57
4059-960053 court building	40000000	20038749	19961251	49.90
4059-950053 dy commissioner office	3000000	208621	2791379	93.05
4216-870042 general pool accommodation'	3000000	920698	2079302	69.31
4235-940042 old age home	8000000	3925949	4074051	50.93

e

Financial year 2020-21

Head of Account	Budget Allotment	Progressive Total upto		
	2020-21	Mar-21	saving	%
	(In Lacs)	(In Rupees)		
4202-01-203-900053- Infrastructure Projects of Govt. Colleges/Universities	10000000	2471292	7528708	75.29
4202-03-800- 990053- C/o Buildings of NCC	9100000	2323861	6776139	74.46
4070-00-800-890042- Jail Building	9500000	3751125	5748875	60.51
4210-01-101-890053-C/o of Public Health Centre	25000000	17436202	7563798	30.26

Financial year 2021-22

Sub-Head	Budget Allotment	Progressive Total upto	saving	% of saving
	2021-22	Mar-22		
		(In Rupees)		
2059-80-053 98 00 27 Election Office (Minor Works)	5500000	1247089	4252911	77.33
2059-80-053 - 94 00 27- Dy Commissioner Office (Minor Works))	1500000	622875	877125	58.48
2202-02-53 - 98 00 27-Comprehensive maintenance of Civil & Electrical works in Govt. Schools, (Minor works)	25000000	17743667	7256333	29.03
2210-01-110-319827 - Maintenance & Repairs (Minor Works)	18500000	10054651	8445349	45.65
2216-01-106 - 98 00 27- Construction (Minor Works)	1000000	0	1000000	100
4202-01-202-990053- C/o Buildings for Sec. School	86000000	63039931	22960069	26.69775
4202-01-203-900053- Infrastructure Projects of Govt. Colleges/Universities	5000000	3911363	1088637	21.77274
4202-01-800 - 97910042 Additional Facilities / Renovation Works in Existing buildings of Education Department.	1000000	0	1000000	100
4202-02-104-900053- Polytechnics Buildings	14850000	8199178	6650822	44.78668
4202-03-800- 990053- C/o Buildings of NCC	20000000	754092	19245908	96.22954
4202-02.105-82 00 53 Infrastructure Project of Autonomous Institutions / Universities	144200000	87900510	56299490	39.04264
4059-01-051-960053 Court Buildings	34000000	22434084	11565916	34.0174
4059-01-051-950053- Dy. Commissioner office	2700000	1220157	1479843	54.809

4070-00-800-980053- Delhi Fire Service	14000000	9191863	4808137	34.34384
4070-00-800-890042- Jail Building	9800000	5392111	4407889	44.97846
4216-01-106-000053 - General Pool Accommodation	1000000	442942	557058	55.7058
4235-02-101-870042- Development of Home for mentally retarded (Asha Kiran)	19000000	5939135	13060865	68.74139
4235-02-800-900042- Prov. of Addl. Facilities in existing bldgs	1000000	754885	245115	24.5115
4250-00-203-960053- Construction of I.T.Is	2000000	1506436	493564	24.6782

Financial year 2022-23

Sub-Head	Budget Allotment	Progressive Total upto		
	2022-23	03/2023		
Mar-23	(In Lacs)	(In Rupees)	balance	% of saving
MH- Public Works				
2059-80-051 - 00 00 27 - Constn. (Minor Works)	400000	251578.00	148422.00	37.11
2059-80-001 - 88 00 14 RRT	30000000	13081722.00	16918278.00	56.39
2216-01-106-869701 Workcharge Establishment Salaries	2000000	530522.00	1469478.00	73.47
2216-01-106 - 99 00 14 - RRT	200000	157700.00	42300.00	21.15
Police				
900042- Delhi Forensic Science Laboratory	25500000	19750033.00	5749967.00	22.55
4059-01-051-950053- Dy. Commissioner office	1700000	1353810.00	346190.00	20.36
4070-00-800-890042- Jail Building	10000000	7144675.00	2855325.00	28.55
4216-01-106-000053 - General Pool Accommodation	5000000	1580368.00	3419632.00	68.39
4235-02-101-870042- Development of Home for mentally retarded (Asha Kiran)	19000000	8501423.00	10498577.00	55.26
(940042)- Old Age Home	15000000	58790.00	14941210.00	99.61
4235-02-800-900042- Prov. of Addl. Facilities in existing bldgs	1000000	0.00	1000000.00	100.00
4250-00-203-960053- Construction of I.T.Is	100000	30916.00	69084.00	69.08

4

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

The department may take necessary action under relevant rules for surrender of all anticipated savings under intimation to audit.



(CHANDER MOHAN)
IAO, AP-17