

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C- , DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Sub: - The audit of Delhi High Court Civil Division (M-431) PWD, Near Jawahar Lal Nehru Stadium Gate No, 6 New Delhi-110003 for the period 01.04.2011 to 31.03.2019

INTRODUCTION

The test audit of the accounts of the office of the **Delhi High Court Civil Division (M-431) PWD, Near Jawahar Lal Nehru Stadium Gate No, 6 New Delhi-110003** for the period 01.04.2011 to 31.03.2019 was conducted by field Audit Party No- III, comprising of Sh.. Vipul Kapoor IAO/AO, Smt. Nirmal AAO (on CCL wef 16-02-2020) and Sh. Sandeep Kumar, ASO (joined on 20.02.2020) from 10.02.2020 to 21.02.2020 (10 working days). D.A.C.R. audit of the said division has been conducted up to 2014-17

AIMS AND OBJECTIVE OF THE DEPARTMENT

As per record this Division M-431 was opened during 2011. Maintenance and construction work in Delhi High Court campus are in Jurisdiction of this Division. Presently Construction of 'S' Block is going on and maintenance of various Building/Blocks in Delhi High Court campus are being dealt by this division.

HOD/H.O.S/D.D.O's/CASHIERS-

The following officials have served as HOD/HOO/DDO/Cashier during 2011-19

S. No.	Name & Designation	From	To
Head of Office			
1.	Sh. S.K. Aggarwal, SE M-43	10/2011	11/2015
2.	Sh. Ravi Kant, SE Project	11/2015	06/2019
3.	Sh. Sanjeev Rastogi, Chief Engineer	04.06.2019	Till Date
DDO			
1.	Sh.V.P. Srivstav	2011	31.03.2014
2.	Sh. G.R. Sangwan	01.04.2014	31.01.2017
3.	Sh. J.K. Goel	19.10.2012	02.06.2017
4.	Sh. Sahanubhuti Ashok	02.06.2017	Till Date
Cashier			
1.	Sh. J.L. Patiyal	2011	31.03.2014
2.	Sh. Lakhvinder Singh	01.04.2014	31.01.2017
3.	Sh. Raj Kumar	01.02.2017	28.02.2019
4.	Sh. Shailesh Kumar Pandey	31.03.2019	Till Date

Vipul Kapoor

Budget Allocation and Expenditure for the year 2011-12 to 2018-19

Year	Head	Budget (In lacs Rs.)	Expenditure (In lacs Rs.)
2011-12	Plan	2134	2132.70
	Non Plan	73	69.63
2012-13	Plan	1629.97	1498.12
	Non Plan	360	378.72
2013-14	Plan	1425	879.05
	Non Plan	889	842.98
2014-15	Plan	2889	2740.73
	Non Plan	388	378.60
2015-16	Plan	2592	2105.08
	Non Plan	830	782.36
2016-17	Plan	2765	2478.72
	Non Plan	2250	1853.34
2017-18	Plan	5054	4849.11
	Non Plan	2928	2679
2018-19	Plan	1374	1312
	Non Plan	5040	5011

Statutory Audit

Statutory audit of Delhi High Court Civil Division (M-431) PWD, Near Jawahar Lal Nehru Stadium Gate No, 6 New Delhi-110003 has been conducted by AG (Audit) up-to 2014-17.

Vacancy Statement

S. No.	Name of Post/ Designation	Sanctioned Strength	Filled	Vacant Post
1.	Group A	01	01	00
2.	Group B	20	05	15
3.	Group C	50	10	40

Maintenance of Records

The maintenance of records of Delhi High Court Civil Division (M-431) PWD, Near Jawahar Lal Nehru Stadium Gate No, 6 New Delhi-110003 for the period 01.04.2011 to 31.03.2019 was found satisfactory subject of observations made in current audit report.

Y. P. Singh

PART-1A**Old Audit Report**

The position of previous audit objections is as under:-

Year	Outstanding		Settled This Time			Still Outstanding		
	Para	Recovery	Para	No.	Recovery	Para	No.	Recovery
There is no old outstanding paras since this is the first Audit of the Unit								

PART-IB**Current Audit Report**

This time 14 preliminary audit memos were issued, none of the memo has been settled on the spot and are converted into 05 paras & 08 TAN with recovery of Rs.12,810/- and incorporated in Current Audit Report as Part-II.

Memo No.	Para No.	Subject	Recovery pointed out	Recovery effected/verified	Recovery still outstanding
07	07	Short Deduction of DGEHS	10500	NIL	10500
08	08	Short Deduction of UTGEIS	2310	NIL	2310
		Total	12810	NIL	12810

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Internal Audit Officer

PART-I
CURRENT AUDIT REPORT
(2011-19)

PARA 1 (Ref. Audit Memo no. 5, dated 13.02.2020)

Sub: Office Expenditure charges to work.

During the test check of vouchers relating to works for the audit period it was observed that various expenditures were debited to various works but are of the nature of office expediter. Few of the examples of such expenditures are given below. Similar types of other cases may also be reviewed and such expenditure may be got regularized from Finance Department, GNCT of Delhi under intimation to audit.

S. No.	CV No. and date	Item	Name of work	Amount
1	72 & 26.08.13	Office bag	A/R & M/O	750
2	58 & 22.05.13	Computer repair & installation	A/R & M/O	1468
3	20 & 06.03.13	Hand receipt for conveyance for delivery	A/R & M/O	500
4.	22 & 07.03.13	Hand receipt for conveyance for delivery	A/R & M/O	240
5.	7 & 02.02.13	Wireless bell	A/R & M/O	440
6.	7 & 02.02.13	1 GB DDR-III Ram	A/R & M/O	1550
7.	7 & 02.02.13	Formatting & re-installation of computer	A/R & M/O	500
8.	10 & 13.03.18	Cartage	A/R & M/O	10580
9.	10 & 13.03.18	Cartage	A/R & M/O	12820
10.	10 & 13.03.18	cartage	A/R & M/O	4500
11.	11 & 13.03.18	Photocopier machine	A/R & M/O	4694
12.	71 & 23.03.19	Every day milk, sugar	A/R & M/O	998
13.	71 & 23.03.19	Room freshener	A/R & M/O	480
14.	74 & 25.03.19	Property tax	A/R & M/O	9382390

PARA 2. (Ref. Memo no. 06, dated 14.02.2020)

Sub: Inadmissible payment of Rs.22,99,542/- in violation of conditions of the contract.

As per office memorandum No. DG/MAN/259 dated 28.10.2012 and Section 24.1(2) of CPWD Manual, the completion cost of any agreement for maintenance work including cost of upgradation, aesthetic, special repair, addition, alteration shall not exceed 1.25 times of the tendered amount.

However, during the test check of agreement register & payment vouchers it was observed that in the execution of the works the abovementioned provision was not followed and contractor was paid over and above 1.25 times of the tendered amount. Some of the cases test checked are as under:

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Sr. No.	Name of work	Tendered cost	1.25 times of tendered cost	Actual payment made	Inadmissible payment
1.	Reupholstery of existing chairs in court room. DHC	248974	311218	323008	11791
2.	Providing partition and furniture to accommodate PAO	733687	917109	1043605	126496
3.	Replacement of Hasanpur water line.	503769	629711	729965	100254
4.	A/R & M/O of DHC	638147	797684	1062126	264442
5.	Raising of boundary wall of DA flats Motia Khan	547178	683973	795499	111527
6.	A/R & M/O Gov. boys school	270585	338231	414708	76474
7.	A/R & M/O Gov. boys and girls sr. sec school Mata Sundari road	169011	211264	313436	102172
8.	A/R & M/O police colony Tilak Marg	274112	342640	439759	97119
9.	A/R & M/O 62no.s DA flats at Motia Khan.	684482	855603	1077432	221830
10.	A/R & M/O VIP flats at Tilak Marg	394203	492754	665977	173223
11.	A/R & M/O gov. boys sr. sec. school ddu Marg	159111	198889	295518	96629
12.	Providing and placing PVC dustbins	528300	660375	758205	97830
13.	Procurement of furniture administrative block DHC	3097800	3872250	4119600	247350
14.	Procurement of furniture administrative block DHC	5142350	6427938	7000342	572405
			TOTAL		22,99,542

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PARA 3. (Ref. Memo no 7., dated 17.02.2020)

Sub: - Short deduction of DGEHS

As per O.M. No. S.11011/2/2008-CGHS(P) dated 20.05.2009 rates of DGEHS have been revised with the implementation of sixth pay commission as per detail given below with effect from 01.06.2009.

S. No	Grade Pay in the pay matrix as per 6 th CPC	Contribution (Rs. Per Month)
1.	Upto Rs. 1650/-	50
2.	Rs.1800/-to 2800	125
3.	Rs. 4200/-	225
4.	Rs.4600 to 6600/-	325
5.	Rs.7600/- and above	500

During test check of PBR, LPC and salary bills, it has been observed that DGEHS contribution in respect of the following employees has not been deducted at the enhanced rate for the period mentioned below:-

S. No.	Name and Designation Sh./Smt.	DGEHS Deducted at old Rate	DGEHS to be deducted as per 7 th CPC	Diff.	Period	Month	Amount (in Rs.)
1.	Prem Singh (Beldar)	50	125	75	06 /09 to 05/15	72	5400
2.	Rambabu (Beldar)transf.on Jan, 15	50	125	75	06 /09 to 01/15	68	5100
						TOTAL	10500

Necessary steps may be taken to recover DGHS Subscription amounting to Rs. 10,500/- after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action at your own level.

PARA NO 4 (Re. Memo n0. 08, dated 17.02.2020)

Sub:Less deduction of UTEGIS Contribution from the salary

As per Central Govt. Employee Group Insurance scheme (CGEGIS) / Union Territories Group Insurance Scheme (UTGEIS), the rate of monthly subscription to the employees classified as Group 'A', 'B' and 'C' is required to be deducted as per details given below to get the appropriate insurance cover :-

Group to which the employee belongs	Rate of subscription (In Rs.)	Amount Of Insurance Cover (In Rs.)
A	120	120000
B	60	60000
C	30	30000

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The rate of subscription to the erstwhile Group 'D' employees placed in PB-1 with grade pay of Rs. 1800 and classified as Group 'C' is at Rs.30 per month w.e.f January, 2011 onwards vide GOI, Ministry of Finance, Deptt. Of Expenditure OM No.7 (1)/EV/2008 dated 10.09.2010.

During test check of PBR for the audit period, it has been noticed that the UTGEIS subscription for Group 'D' employees who placed in PB-I Not deducted at the enhanced rate of Rs.30/- for the month of Jan. 2011 as per details given below:

Sl. No.	Name & Designation sh./smt.	Group	Period	Due (in Rs.)	Deduct ed (in Rs.)	Difference/ Month (in Rs.)	No. Of month s	Amount recoverab le (in Rs.)
1	Prem Singh, Beldar	D	Jan., 2011 to May, 15	30	15	15	53	795
2	Ram Babu, Beldar tranf.on Jan, 15	D	Jan., 2011 to Jan, 15	30	15	15	49	735
3..	Ashok Kumar Messon	D	Jan., 2011 to April, 15	30	15	15	52	780
						TOTAL		2310

Necessary steps to be taken to recover the amount of Rs 2310/- on account of UTGEIS Subscription after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action at your own level.

PARA NO 5 (Re. Memo n0. 12, dated 18.02.2020)

Sub: Non-installation of GPS system

As per order No. 2/559/2018/CT-III/GAD/9023 dated 10.09.2018 issued by General Administration Department for stopping the misuse of Government / Government hired private vehicles, it has been provided that All vehicles have GPS in place before 30th September, 2018, however on scrutiny of audit it has been revealed from the records provided by the division that one vehicle is hired without having the GPS system.

GPS system in the above vehicles may be installed under intimation to audit.

Vipul Kapoor
(VIPUL KAPOOR)

AO/IAO

Audit Party No.III

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**PART II
TEST AUDIT NOTE**

TAN 1. (Ref. Memo no. 1 dated 11-02-2020)

Sub: Unrealistic Estimates.

During the test check of records of Ex. Eng., Delhi High Court Div. (M-431), PWD for the period 2011-12 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.	6/2012-13	A/R & M/O D.H.C Sher Shah Suri Marg. New Delhi SH-Block A.B.C Extension block administrative block, Medical unit and CPWD finishing work.)	4081900	1796444	- 55.99
2.	11/2012-13	A/R & M/o Govt. Boys Sr. Sec School, DDU Marg, Rouse Avenue, New Delhi during 12-13(SH-Finishing work)	414567	159111	-61.62
3.	03/2013-14	A/R & M/O Govt. Boys & Girls S.S.S under sub division M-4313, New Delhi During 2013-14 (Sh. Finishing work)	1941632	764809	-60.61
4.	04/2013-14	A/R & M/O Delhi High Court during 13-14 (Sh: Internal finishing in 'A' block 'B' Block at DHC	1361900	500226	-63.27
5.	06/2013-14	A/R & M/O VIP Flats at Tilak Marg, New Delhi During 2013-14 (Finishing work)	813572	299883	-63.14
6.	09/2013-14	A/R &M/O 62 DA Flats at Motia Khan, New Delhi (SH: Finishing work)	1075695	387250	-64.00
7.	20/2013-14	A/R & M/O DHC, New Delhi (Finishing work of lawyers Chamber)	1817066	7491761	-58.77
8.	21/2013-14	A/R & M/O DHC New Delhi (SH: Internal Finishing in Administrative Block at DHC New Delhi)	1245088	485460	-61.01

V. Paul / Supervisor

9	33/2013-14	AIR & M/O Police Station at Tilak Marg and Nabi Karim, New Delhi(Sh: Finishing work)	365453	137228	-62.45
10.	34/2013-14	A/R & M/O Police Colony Tilak Marg (SH: Finishing work)	933253	353423	-62.13
11.	35/2013-14	A/R & M/O Police Bhawan New Delhi during 13-14(SH: Finishing work)	628753	238165	-62.12
12.	05/2014-15	A/R & M/O DHC New Delhi During 14-15, (Sh: Internal Finishing in A block, extension block B block of DHC)	1361900	517658	-61.99
13.	06/2014-15	A/R & M/O Govt. Boys and Girls sr. sec. school under sub division M-4313 (sh: finishing work)	2297695	801896	-65.10
14.	07/2014-15	A/R & M/O 62 DA flat of Motia Khan (sh: finishing work)	1231675	429855	-65.10
15.	08/2014-15	A/R & M/O office of labor commissioner and disabilities under CBMSD M4313. (sh: finishing work)	333565	119716	-64.11
16.	09/2014-15	A/R & M/O under sub division M-4313 at Tilak Marg New Delhi(sh: finishing work)	1146660	365785	-68.10
17.	19/2014-15	A/R & M/O DHC New Delhi (Sh: Painting work, medical center, Judges entry of A block, extension block)	2786398	888582	-68.11
18.	31/2014-15	A/R & M/O college of Art at Tilak Marg (SH: Finishing work)	1279305	383280	-70.04
19.	37/2014-15	A/R & M/O Police bhawan at Assif Ali road, New Delhi 2014-15 (Sh: finishing work)	732211	204287	-72.10
20.	47/2014-15	A/R & M/O DHC New Delhi dg. 14-15 (SH: Finishing in chambers courts and public place of 'A' block, Extension block at DHC N.D)	1574800	517952	-67.11
21.	54/2014-15	A/R & M/O dispensaries under CBMD M-431(SH: finishing work)	484408	164214	-66.10
22.	05/2015-16	A/R & M/O 62 no. DA Staff qtrs.. Motia Khan, New Delhi (SH: finishing work)	1561266	497732	-68.12
23.	08/2015-16	A/R & M/O DHC New Delhi(SH: Cleaning of sewer line and open surface drain etc.)	217771	87087	-60.01

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24.	10/2015-16	A/R & M/O VIP flats under sub division M 4313 at Tilak Marg (SH: finishing work)	679741	247154	-63.64
25.	16/2015-16	A/R & M/O Govt. school at Mata Sundari under CBMD M-431 (Sh: Finishing work)	749878	278505	-62.86
26.	05/2016-17	A/R & M/O DHC (Sh: cleaning of sewerline and open surface drain etc.)	229142	99425	-56.61
27.	06/2016-17	A/R & M/O DHC (SH: Painting in courts and chamber of 'A' block and extension block)	2974400	981849	-66.99
28.	17/2016-17	A/R & M/O VIP flats under S.D M-4313 at Tilak Marg (SH: finishing work)	1475520	455788	-69.11
29.	22/2016-17	A/R & M/O 62 no. DA staff qtrs.. Motia Khan, New Delhi during 2016-17 (Sh:- Change of Tenancy)	1188448	344769	-70.99
30.	42/2016-17	A/R & M/O DHC New Delhi (SH: Finishing work in lawyers chamber and administrative block)	2332720	694684	-70.22
31.	47/2016-17	A/R & M/O DHC ND (SH: cleaning of glass panes stone facia in DHC)	349800	129916	-62.86
32.	59/2016-17	A/R & M/O DHC ND (sh:- finishing work in the Hon'ble judges & Registrar Chambers)	1138432	365892	-67.86
33.	07/2017-18	A/R & M/O DHC ND (sh:- Finishing work in courts and chambers of 'A' block and extension block)	2827163	904975	-67.99
34.	12/2017-18	A/R & M/O DHC ND (sh:- cleaning of glass panel and stone facia in DHC ND)	349800	133414	-61.86
35.	19/2017-18	A/R & M/O 62 DA flats at motia khan, ND (sh: finishing work)	494248	145803	-70.50
36.	06/2018-19	A/R & M/O DHC ND (sh:- painitng in court and chamber 'A' Block and extn. Block dhc)	4344768	1260417	-70.99
37.	14/2018-19	A/R & M/O DHC ND (sh:- cleaning of sewrline and open surface chamber dt in dhc)	248918	99542	-60.01
38.	20/2018-19	A/R & M/O 62 DA flat at motia khan, ND (SH: change of tenancy and finishing work)	900760	263923	-70.70
39.	31/2018-19	A/R & M/O VIP flats at tilak Marg, ND (SH: Finishing work)	466692	172163	-63.11

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40.	32/2018-19	A/R & M/O DHC ND (sh:-finishing work in Registrar chamber and lawyers chamber at DHC)	3026893	972238	-67.88
41.	43/2018-19	A/R & M/O 62 DA flats at Motia Khan ND (SH: Change of tenancy and internal finishing i/c plaster repair work of lift pits)	985303	294140	-70.15
42.	69/2018-19	External finishing of Block no. A,B,C, E, I and internal finishing of Block A, B, C, H COA at tilak marg, ND	2996953	851135	-71.60
43.	15/2017-18	A/R & M/O VIP flats under sub division M-4313, PWD at Tilak Marg (SH: finishing work)	897751	262951	-70.71
44.	34/2014-15	A/R & M/O dispensaries under M-431, New Delhi(SH: Finishing work)	484408	139897	-71.12

The estimates of works are prepared by the Technically experts 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 wither wrong assessment of the quantity of items or sketchy estimates prepared in an unprofessional manner.

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

TAN. 2 (Ref Memo no 2 dated 11.02.2020)

Sub: Heavy outstanding balances under deposits.

During test check of monthly account of Ex. Engineer, Delhi High Court Div.(M-431) JLN Stadium, New Delhi for the month of March, 2019, it was observed that an amount of Rs. 19.16 crores 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)	2,47,59,142/-
Civil Deposits - Public Work Deposits (Part III)	84,02,989/-
Civil Deposits - Other Deposits	15,84,17,352/-
Total outstanding as on 31.03.2019	19,15,79,483/-

Heavy accumulation under Part-II of Rs. 2.48 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.

V. P. Singh

Accumulation of Rs. 84 Lakhs under Part-III was due to nonexecution of work against deposits. Details of deposits lying outstanding with the Department, Amount received 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. 15.85 crore was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

TAN 3 (ref. Memo no. 04, dated 13.02.2020)

Sub: Slow progress of works leading to missing the deadlines for completion of work.

Test check of progress reports revealed that progress of some of the works is very slow and missed the stipulated date of completion by 16 to 20 months. Details of some of the works are given below for reference:-

S. No.	Name of the work with agreement number	Name of the contractor / Tendered cost (in lacs)	Stipulated date of start	Stipulated date of completion	Actual Date of Completion	Delay in Months
1	01/EE/CBMD M-431/2011-12 Rehabilitation work of 'B' Block at Delhi High Court, New Delhi	3393848	24.12.11	23.04.12	21.01.13	07
2	02/EE/CBMD M-431/2011-12 C/o Porta cabin and wicket gate of 20tatio post at gate no-9 at Delhi High Court, New Delhi.	758510	31.12.11	30.01.12	10.09.12	07
3	06/EE/CBMD M-431/2011-12 Reupholstery of existing chairs in court room of main court building at Delhi High Court, New Delhi.	248974	10.02.12	09.03.12	17.09.12	06
4.	08/EE/CBMD M-431/2011-12 Replacement of Hasanpur water line form NDMC main to underground near Administrative block at DHC	503769	20.02.12	19.03.12	16.08.12	05
5.	12/EE/CBMD M-431/2012-13	9019101	14.07.12	13.01.13	08.07.14	06

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	Upgradation of 62 nos. type V DA flats at motia khan, New Delhi.					
6.	19/EE/CBMD M-431/2012-13 A/R & M/O DHC N.D. Sher shah suri marg dg. 12-13. (SH:- Block A,B,C ext. Block, Admn. Block, Medical unit & CPWD enquiry-road repair at B Block.	270000	17.01.13	16.02.13	19.09.13	07
7.	23/EE/CBMD M-431/2012-13 Covering of opening of NDMC School (old) Delhi High Court ND dg.12-13	811150	10.02.13	26.03.13	21.10.13	07
8.	02/EE/CBMD M-431/2013-14 Relocation for existing services for redevelopment of 'C' Block at Delhi High Court, New Delhi (Civil work) (SH:- External Sewerage, Drainage, Water Supply, Pump Room and dismantling plumbing system.)	2472322	15.06.13	29.07.13	23.12.13	05
09.	07/EE/CBMD M-431/2013-14 Providing borewell (tubewell) at GGSSS No-I, Ram Nagar, New Delhi.	396543	15.07.13	14.08.13	15.04.14	06
10.	33/EE/CBMD M-431/2013-14 A/R & M/O police 21tation at tilak marg and nabi karim new delhi dg. 13-14 (SH:- Finishing work)	137228	10.02.14	09.03.14	28.10.14	07
11.	09/EE/CBMD M-431/2014-15 A/R and M/O VIP Flats under Sub-Division M-4313 at Tilak Marg, New Delhi during 2014-15 (SH- Finishing Work).	365785	10.06.14	09.10.14	31.03.15	5½
12.	20/EE/CBMD M-431/2014-15 External finishing with Spectrum Texture finishing	1423702	29.07.14	11.09.14	03.08.15	12

Vipul Singh

	in Lawyers Chamber Block -I at Delhi High Court New Delhi.					
13.	33/EE/CBMD M-431/2014- 15 A R and M O Delhi High Court, New Delhi during 2014-15. SH:- Repairing of lift facias.	405411	21.09.14	20.10.14	16.08.16	20
14.	42/EE/CBMD M-431/2014- 15 A/R & M/O Delhi High Court, New Delhi during 2014-15 SH:- Renovation of toilets in LCB II at Delhi High Court, New Delhi.	1612281	31.10.14	30.12.14	08.06.15	06
15.	44/EE/CBMD M-431/2014- 15 A/R & M/O Police Bhawan at Asaf Ali Road, New Delhi dg. 2014-15 SH:- Misc. Civil repair work.	373822	09.11.14	08.01.15	22.08.15	07
16.	55/EE/CBMD M-431/2014- 15 A/R and M/O Delhi High Court New Delhi 2014-15 SH:- Re-upholstery of sofa and dining chairs in judges lounge, Court Chairs of 'A' Block and sofa of public place in Extension Block.	1530779	27.12.14	26.01.15	05.10.15	09
17.	68/EE/CBMD M-431/2014- 15 Renovation of Judges Loungs and Kitchen at Delhi High Court, New Delhi.	4347981	13.03.15	26.04.15	28.12.16	08
18.	31/EE/CBMD M-431/2015- 16 A/R & M/O Delhi High Court, New Delhi during 2015-16 (SH: Repair to stone cladding & Providing water repellent to stone wall cladding at Administrative Block.)	902410	07.11.15	06.12.15	06.04.17	17
19.	46/EE/CBMD M-431/2015- 16 Providing Furniture for Minister Banglow at 217, D.D.U Marg, New Delhi.	574212	01.02.201 6	20.02.2016	28.12.16	08

Vijay Kumar

20.	52/EE/CBMD M-431/2015-16 A/R & M/O VIP Flats under Sub-Division, M-4313, New Delhi during 2015-16 (SH: Misc. repair work).	902919	27.03.2016	10.05.2016	05.12.2016	07
21.	53/EE/CBMD M-431/2015-16 A/R & M/O VIP Flats and office building under Sub-Division, M-4313, New Delhi dg: 2015-16 (SH: Repair work in Division/Circle office etc.)	1180625	07.04.2016	21.05.2016	02.12.2017	07
22.	17/EE/CBMD M-431/2016-17 A/R & M/O VIP flats under Sub-Division M-4313 at Tilak Marg, New Delhi dg: 2016-17 (SH: Finishing work.)	455788	26.02.16	25.09.16	20.03.17	06
23.	26/EE/CBMD M-431/2016-17 Redevelopment of "C" Block at Delhi High Court, Sher Shah Suri Marg, New Delhi (SH: Providing factory made furniture.)	28633773	06.08.16	19.09.16	17.07.17	10
24.	43/EE/CBMD M-431/2016-17 Renovation/Upgradation of Quarter no. A-4, Connaught circus, fire Station, New Delhi.	877759	26.09.16	05.10.16	31.10.17	12
25.	44/EE/CBMD M-431/2016-17 Providing and fixing wall lining with stone work in LCB II at Delhi High Court, New Delhi.	1156250	11.10.16	10.11.16	23.06.17	07
26.	50/EE/CBMD M-431/2016-17 A/R & M/O VIP flats under Sub-Division, M-4313, PWD, New Delhi dg: 2016-17 (SH: Misc. repair work).	777800	04.12.16	03.02.17	09.04.18	14
27.	61/EE/CBMD M-431/2016-17 Providing storage system S.S.Frame for disable toilets	970908	28.03.17	27.05.17	24.09.18	16

Vipul Kapoor

	in all floors and rain water drainage system of "D" Block of College of Art, Tilak Marg, New Delhi.					
28.	62/EE/CBMD M-431/2016-17 Repairing of toilet and Misc. works in H Block College of Art, New Delhi	431029	07.04.17	06.05.17	02.11.17	07
29.	21 /EE/CBMD M-431/2017-18 Repair and upgradation of Police Colony at Tilak Marg, New Delhi.	4940119	16.07.17	29.08.17	31.03.18	09
30.	56 /EE/CBMD M-431/2017-18 A/R & M/O VIP flats under Sub-Division M-4313, New Delhi dg: 2017-18 (SH: Replacement of AC Sheet roofing, floor/wall tile of toilet, water proofing treatment and other misc. repair work bungalow no. 36 Ashoka Road, New Delhi).	370662	09.12.17	08.01.2018	02.08.18	07
31.	65/EE/CBMD M-431/2017-18 Water proofing treatment and strengthening of chajja, slab etc. in A,B and C Block, College of Art at Tilak Marg, New Delhi.	1682954	27.02.18	27.04.18	07.12.18	07
32.	66/EE/CBMD M-431/2017-18 Alteration work in Sculpture Studio and misc. repair work in E-Block, College of Art at Tilak Marg, New Delhi.	555686	01.03.18	30.03.18	24.09.18	06
33.	67/EE/CBMD M-431/2017-18 Providing floor tile in staff room and replacement of windows in 1 st floor, B-Block, College of Art at Tilak Marg, New Delhi.	582375	01.03.18	30.03.18	22.09.18	06
34.	69/EE/CBMD M-431/2017-18	1105594	03.03.18	01.05.18	15.12.18	07

Input Paper

	Renovation of Academy cell in College of Art at Tilak Marg, New Delhi.					
35.	01 /EE/CBMD M-431/2018-19 Redevelopment of C-Block at Delhi High Court, Sher Shah Suri Mar, New Delhi. (SH: Badminton Court, Squash Court etc.)	2905603	02.04.18	16.05.18	08.03.19	10
36.	15/EE/CBMD M-431/2018-19 A/R & M/O 62 DA flats at Matia Khan, New Delhi dg. 2018-19. 9SH: Misc. repair work).	685722	07.06.18	06.04.19	31.12.18	09

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 contractors, penalty for late completion of work be imposed as per terms and condition.

TAN 4 (Ref. Audit Memo no. 09, dated 17.02.2020)

Sub: Unfruitful expenditure on advertisement due to fore-closure of work.

The CPWD Manual vide Section 15.1 (2) stipulates that before approval of NIT it is desirable to have availability of clear site, funds and approval of building plans from local bodies. During the test check of files of agreement of M-431, Delhi, 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.	Repair & maintenance of water supply ;ome at Delhi High court	534006	08.01.2018	17.01.18	61/EE/CBMD/2017-18	06.04.18	Sh.D.S.Chauhan

The above work could not be started and the work was fore-closed under clause 3A of the agreement. The audit is of the opinion that awarding of above work is without ensuring the availability of clear site as envisaged as per CPWD Manual It is suggested that the NIT may be called after ensuring the conditions mentioned in section 15.1.(2) of CPWD Manual.

Vijay Kumar

TAN 5 (Ref. Audit Memo no. 10, dated 17.02.2020)

Subject:- Improper maintenance of Service Books.

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

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

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

(2) **Re-attestation of Bio-data**

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

(3) **Home Town**

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

(4) **Verification and communication of qualifying service**

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 concerned. The said certificate has not been found pasted in the Service Book of following teachers/officials after verification of service from the concerned PAO.

(5) **Entry of Aadhaar Number**

Entry of Aadhaar Number has not been made in the service book of staff as per instructions circulated by the Pr. Secretary(Finance), Finance Deptt., GNCT of Delhi vide No. F.3(03)/2015/T-1/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 made so as to enable the PAO to mention the details of Aadhaar Number in Pension Payment Orders.

The above discrepancies may be removed under intimation to audit.

V. Paul Rajan

TAN 6 (Ref. Audit Memo no. 11, dated 17.02.2020)

Sub : Non revalidation of FDR/Bank Guarantees

During the course of audit of Valuable Register maintained in PWD Division, M-431, 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 hereunder. Similar types of other cases may also be reviewed and actions 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.

1. Details of FDR

S. No	Page No. of valuable register	Sl. No of valuable Register	Name of agency	Details of Valuable FDR	Amount of Valuable FDR	Date of expiry of validity of FDR/BG
1.	92	1	K.S.R Brothers	602356770002095	9950	13.09.2011
2.	100	1	Pan Intellecton	525552	4183	09.08.2011
3.	101	2	KSR Brothers	602356110004101	8950	09.02.2012
4.	129	2	DEBONO	0017782	184000	21.07.2012
5.	137	2	Universal Securities	547935	7600	30.07.2012
6.	161	2	Yogesh Sikkha	251584	13300	11.06.2013
7	286	3	Mis. Shiva Construction	382942	11100	27.06.2014
8	289	3	Do	382981	21400	10.07.2014
9	412	4	Vijay Kr. Sahoo	173600DP00019188	19300	24.05.2015
10	419	5	BN&sons	5666187	30000	20.12.2018
11	442	5	Mohd. IKhlaq	308799	5000	06.06.2016
12	465	5	M/s shiva construction	025315	45200	03.11.2016
13	484	5	Prem construction	35590579208	74000	24.05.2016
14	496	5	Do	35820248009	73000	07.10.2016
15	522	5	Irfan Khan	790479	2700	01.12.2016

Yogesh Sikkha

16	582	5	Aslam Builders	198311	97000	21.09.2018
17	584	5	Prem construction	37131375376	40000	01.09.2018
18	592	5	Do	37103199222	50000	21.08.2018
19	602	6	M/s mansy Co. construction	247900	73000	11.12.2018
20	619	6	M.P.Bhatia	0103755	146000	31.03.2018
21	625	6	M/s Goodluck Enpr.	0049311	117500	27.10.2019
22	633	6	Shree Pal Singh	764254	36900	08.05.2019
23	637	6	Prem construction	37730868213	47500	02.11.2018
24	647	6	M/s BPE Sells and Services	807592	13260	11.09.2019
25	667	6	Shree Pal singh	901219	1900	25.05.2019

TAN 7. (Ref. Memo no. 13 dated 18-02-2020)

Sub:- Time bared cheques amounting to Rs. 12,98,832/-.

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

While scrutiny of form 51 - "Schedule of Reconciliation of cheques drawn and Remittances" and other related records for the month of March, 2019 it has been found that cheques amounting to Rs. 1298832/-, which was issued by the division but not presented to bank for encashment and became time barred as per the detail given below:-

S. No.	Date	Cheque No.	Amount
1.	26.03.2008	237922	167000
2.	31.03.2008	237923	308990
3.	21.06.2010	974916	16986
4.	02.11.2010	488035	368676
5.	04.02.2012	488079	435667
6.	11.12.2013	265340	562
7.	28.11.2017	867841	362
8.	11.04.2018	867888	589
		Total	12,98,832

v.p. Singh

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

TAN 7. (Ref. Memo no. 14 dated 18-02-2020)

Sub: Wasteful Expenditure of RS 4.78 Lakhs due to fore-closure of work.

The CPWD Manual vide section 15.1(2) stipulates that before approval of NIT it is desirable to have availability of clear site, funds and approval of building plans from local bodies. Further section 29.7.1 stipulates that whenever any hindrance whether on part of department or on part of contractor, comes to the notice of the Assistant Engineer, he should at once make a note of such hindrance in the register kept at site, and immediately make a report to the Executive Engineer within a week and the Executive Engineer shall review the Hindrance Register at least once in a month.

During the test check of files of agreement of PWD-M-431, it was observed that the division has awarded a work of Upgradation of existing toilet in 'A' Block at Delhi High Court, New Delhi during 2018-19. The work was awarded to M/s Mohd. Danish at a tendered cost of Rs. 6.05 lakhs against the estimate cost of Rs. 8.78 lakhs with the stipulated date of start and completion was 21.06.18 & 20.07.18 vide agreement no. 16/EE/CBMDM-431/2018-19. A total payment of Rs. 4.8/- Lakhs (i.e. approximately 80% of Tender amount) was made.

Foreclosing the above work may please be elucidated to audit along with the status of this work may please be elucidated to audit.

V. J. Raju