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

Internal Audit report on accounts of Office of PWD EE (C) (South West) Bldg.,
B-6 NCC Building, Safdarjung Enclave, New Delhi- 110029
for the period 2012-13 to 2018-19

Introduction

The accounts of office of the Office of PWD EE (c) (South West) Bldg., B-6 NCC Building Safdarjung Enclave, New Delhi- 110029 for the period 2012-13 to 2018-19 were test audited by the Audit Party No-XXIII during the period 16.04.2019 to 01.05.2019 (10 working days) Comprising of Shri A.K. Bhatt, (I.A.O), Shri S.K. Shrivastava (AAO) . **This Division came into existence from the financial year 2012-13.**

Aims and Objectives

The Division falls under the jurisdiction of Chief Engineer, South-Zone and Superintendent Engineer, South West Circle (M) and the division is headed by the Executive Engineer, South-West (Bldg.) M, who is also functioning as DDO. There are four Sub-Divisions under the jurisdiction of Executive Engineer (C). The Division is entrusted with the execution, maintenance and up keeping of Civil work in Government of NCT buildings of South West District.

Detail of HOO/DDO/Cashier during 2012-13 to 2018-19

HOO/DDO

S.NO.	Name of Designation	Period of stay in Division as of date
1	Er. Mool Chand	01-10-2011 to 18-12-2011
2	Er. Bhagwan Singh	18-12-2011 to 31-12-2013
3	Er. Shri Chand	31-12-2013 to 16-11-2015
4	Er. P.P Singh	16-11-2015 to 8-2-2016
5	Er. B.K Garg	8-2-2016 to till date

Divisional Accountant

Sr. No.	Name of Designation	Period of stay in Division as of date
<u>1</u>	Dinesh Kumar	1-4-2012 to 31-3-2016
<u>2</u>	Gulshan Kumar	1-4-2016 to 30-9-2016
<u>3</u>	P. Sahadev	1-10-2016 to till date

Amit Bhat

Cashier

Sr. No.	Name of Designation	Period of stay in Division as of date
1	Sh. Suresh Chand	1-4-2012 to 30-6-2015
2	Sh. Sarwjeet Singh	1-7-2015 to 31-12-2018
3	Sh. Vijay Kumar	1-1-2019 to till date

Budget Allotment and Expenditure during 2012-13 to 2018-19.

(Rs. In Lacs.)

PLAN

FINANCIAL YEAR	BUDGET	EXPENDITURE	BALANCE
2012-13	1581.5	1438.69	142.81
2013-14	1908	1867.99	40.01
2014-15	2054	1845.64	208.36
2015-16	2312	2005.26	306.74
2016-17	1711	1471.73	239.27
2017-18	2285	1740.88	544.12
2018-19	2537	1769.86	767.14

NON PLAN

FINANCIAL YEAR	BUDGET	EXPENDITURE	BALANCE
2012-13	432.25	428.91	3.34 -
2013-14	592.9	564.53	28.37 -
2014-15	766.20	733.53	32.67 -
2015-16	552	527.56	24.44 -
2016-17	1000	831.54	168.46 -
2017-18	2662	2303.50	358.5 -
2018-19	1780	1462.19	317.81 -

for Bal

(2)

(23)

Sanctioned strength as on 31.03.2019

Sr. No.	NAME OF POST	SANCTIONED	FILLED	VACANT
1	GROUP A	1	1	NIL
2	GROUP B	5	3	2
3	GROUP C	21	15	6
4	MINISTERIAL	5	4	1
5	WORK CHARGED STAFF	33	33	NIL
	TOTAL	65	56	9

Statutory Audit

As informed by the Executive Engineer, PWD EE (C) (South West) Bldg., B-6 NCC Building Safdarjung Enclave, New Delhi- 110029 that Audit of this office has been conducted by the AGCR upto financial year 2012-13 to 2013-14.

Maintenance of Records

The maintenance of records of office of the PWD EE (C) (South West) Bldg., B-6 NCC Building Safdarjung Enclave, New Delhi- 110029 for the period 2012-13 to 2018-19 was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

Old Internal Audit Report

The current audit is the first audit of this Division as this Division came into existence from the financial year 2012-13.

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PART-II

CURRENT AUDIT REPORT (2012-2019)

Para No. 1:- Huge outstanding balance of Rs. 1.20 Crore under Cash Settlement Suspense Accounts. (Ref. Audit Memo No. 9, Dated: 16.04.2019)

According to provision contained in Appendix 7 of CPWD Code, all outward and inward claims are required to be settled within 10 days from the date of receipt of the claims in the division and no balance should normally remain outstanding under this head at the end of the financial year.

A watch is to keep over the outstanding and steps should be taken for their settlement before 31st March. The register should be properly maintained, there should be no inward claims outstanding more than 10 days without any sufficient reason and prompt action should be taken by the office to send the outward claims. The register should be reviewed by divisional officer monthly. Scrutiny of records revealed that an amount of Rs. 1.20 crore under Cash Settlement Suspense Accounts was outstanding as on 31st March 2019.

The matter should be taken up with the Police Authorities for release of the funds. Vigorous efforts should be made for the settlement of this account under intimation to audit.

Para No. 2:- Delay in completion of work (Ref. Audit Memo No. 11 dated 22.04.2019)

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

S. No	Agreement No.	Name of Work	Agency	DOS	DOC	Tender Cost	Delay (Approx.) Till date (22/4/19)
1	48/EE/CBMD-M121(N)/2016-17	Acceptance of tender for the work C/o Astro Hockey Ground alongwith change room for boys and girls in Govt. Sr Sec School at Ghumanhera, New Delhi)	M/S Chadha Sports	16.06.2016	15.11.2016	44,994,993	2 yrs. 128 days

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2	54/EE/CBMD-M121(N)/2016-17	EOR to Sarvodaya Co-ed Sr. Sec School at pandwalan Kalan, New Delhi. (SH:- Construction of collapsed boundary wall).	M/S Sunshine Associates	22.06.2016	21.08.2016	292,542	2 yrs. 245 days
3	129/EE/CBMD-M121(N)/2016-17	A/R & M/O Non Residential Quter ITI Pussa (SH:- Misc Repair Work)	Sh. Sunil Kumar	16.10.2016	15.04.2017	2,007,029	2 yrs. 08 days
4	226/EE/CBMD-M121(N)/2016-17	A/R & M/O to Residential Qtr Type I, II, III, DGER Complex Sec-3, Dwarka under S/D-III of SWBMD, ND. Dg16-17 (SH: Finishing work)	Mohd Akram	30.01.2017	28.07.2017	1,147,614	1 yr. 268 days
5	49/EE/M-121/17-18	EOR to Police Station, and Police Residential Colony at Tughlak Road, New Delhi dg.17-18	Sh Sujan Singh	28.06.2017	27.08.2017	1,078,407	1 yr. 239 days
6	51/EE/M-121/17-18	C/o Porta Cabin at Police Station, Safdarjung Enclave, New Delhi dg.2017-18	M/s G.S. Const.	28.06.2017	27.08.2017	1,201,890	1 yr. 239 days
7	98/EE/M-121/17-18	EOR to GGSSS No.3, Palam Enclave School ID-1821024 (SH: Repair of boundary wall (grit work) paver block on the back side of bldg, MS Window work and misc repair works)	Sh Sabur Alam	03.08.2017	31.10.2017	3,035,449	1 yr. 174 days
8	99/EE/M-121/17-18	EOR to SKV, Raj Nagar, P-1, ND (School ID-1821027) (SH: Repairing of boundary wall, providing paver block on the sides of boundary wall and misc. repair work)	Sh Sabur Alam	03.08.2017	31.10.2017	3,526,602	1 yr. 174 days

Sh Sabur Alam

9	105/EE/M-121/17-18	EOR to Govt. SKV Delhi Cantt. Dg.17-18 (SH: Repair & renovation of MP Hall I/C panelling false ceiling & misc. work, white wash painting school bldg.)	Sh Balwan Singh	09.08.2017	07.09.2017	729,653	1 yr. 228 days
10	112/EE/M-121/17-18	EOR to District Court, Sec-10, Dwarka under S/D-3 dg.17-18 (SH: Lunch room furniture at copying agency at ground floor)	M/s Delite High Tech Furniture Pvt Ltd	20.08.2017	18.09.2017	193,450	1 yr. 217 days
11	134/EE/M-121/17-18	EOR to Govt. SKV School No.-2, Palam Village, New Delhi during 2017-18. (SH: Fixing of window panes in whole school building and repair of boundary wall, repair of floor of class room and corridor of semi pucca building).	Mohd Akram	18.09.2017	16.12.2017	3,194,845	1 yr. 128 days
12	144/EE/M-121/17-18	A/R & M/O to Residential and Non-residential building under S/D-II, ITI Pusa, New Delhi (SH: Renovation and finishing work in the premises of IIT Section-9, Dwarka, New Delhi)	M/s Pragati Engineers	18.10.2017	16.12.2017	713,227	1 yr. 128 days
13	145/EE/M-121/17-18	EOR to IIT, Sec-9, Dwarka, New Delhi (SH: Misc. repair work in premises of Institute)	Sh Mohd Akram	18.10.2017	15.01.2018	2,945,785	1 yrs. 97 days
14	149/EE/M-121/17-18	EOR to SKV No.2, Sagarpur School ID-1821017, New Delhi. (SH: C/o 2 Nos drinking water point shed near the water point and replacement of rusted water pipe supply line).	Sh Banvari Lal Meena	24.10.2017	23.12.2017	966,505	1 yrs. 121 days

Sh. B. Meena

15	152/EE/M-121/17-18	C/o Astro Hockey Ground at Ghumanhera, New Delhi (SH: Providing night mast pole e sports hood light at Hockey ground at Ghumanhera (SW: C/o electrical substation at Govt. Boys SSS Ghumanhera, New Delhi)	Sh Sahil Goyal	31.10.2017	28.01.2018	3,780,908	1 yrs. 85 days
16	160/EE/M-121/17-18	EOR to Govt Girls SSS at Najafgarh No.1, New Delhi (SH: Providing and installation of water treatment plant (RO Plant)	M/s Euro Marketing India	02.11.2017	01.11.2018	171,900	5 Month 21 days
17	198/EE/M-121/17-18	EOR to Sarvodaya Kanya Vidyalaya Raj Nagar, P-1, New Delhi-45 (SH: Construction of wall and provision of gate)	M/s M A Builders	02.01.2018	02.03.2018	1,660,226	1 yr. 52 days
18	202/EE/M-121/17-18	A/R & M/O to various Court and waiting area at District Court Dwarka, Sec-10, New Delhi (SH: Urgent ceiling repair in Dwarka Court, Sec-10, Dwarka New Delhi)	M/s M A Builders	08.01.2018	06.06.2018	3,834,395	11 Months
19	217/EE/M-121/17-18	EOR to SKV Dhansa, New Delhi (SH: Washed stone grit plaster on boundary wall and covering of stage and parking)	Sh Kulbir Singh	13.02.2018	29.03.2018	2,920,455	1 yrs. 25 days
20	230/EE/M-121/17-18	EOR to DGER Complex, Sec-3, Dwarka under Sub Div-III of SWBMD dg.2017-18 (SH: Strengthening of internal road of DGER Complex)	M/s Awasthi Const. Co.	14.03.2018	12.05.2018	3,349,233	1 yrs. 10 days

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21	245/EE/M-121/17-18	EOR to District Court Dwarka, Sec-10 under S/D-III of SWBMD, ND dg.17-18 (SH: Providing and placing furniture for lunch room at 7th floor in Dwarka Court)	M/s Delite High Tech Furniture Pvt Ltd	27.03.2018	25.04.2018	3,296,450	1 yrs.
22	03/EE/CBMD/M-121/2018-19	A/R & M/O to Family Court, Janak Puri, New Delhi dg.2017-18 (SH: Providing services of personnels)	M/s Devine Security Services	02.04.2018	28.09.2018	394,166	206 days
23	05/EE/CBMD/M-121/2018-19	EOR to Residential Bldg Qtr Type II, III, IV & V under Sub Division III, Police Station, Sec-16B (PHQ) Dwarka, ND dg.2017-18 (SH: Misc. repair & finishing work)	M/s Himalaya Construction Company	07.04.2018	05.07.2018	557,142	291 days
24	06/EE/CBMD/M-121/2018-19	EOR to Govt. Co-ed Sr. Sec. School at Mundhela Kalari, New Delhi (SH: Guniting work in 3 Nos lab, plaster work at outer wall and other misc. works)	Mohd. Sabur Alam	03.04.2018	01.06.2018	3,682,489	325 days
25	25/EE/CBMD/M-121/2018-19	EOR to Govt. Sarvodaya Kanya Vidyalaya, Matiala under Sub Division of SWBMD, ND dg.2018-19 (SH: Misc. repair works)	Sh Ashish Gupta	07.05.2018	04.08.2018	326,272	261 days
					TOTAL	9,00,01,627	

From the above it is evident that the 25 works having tendered cost of Rs. **9,00,01,627/-** were not completed till date. Reason for delay in completion of above work may be elucidated to the Audit. Similar other cases may also be reviewed under intimation to Audit.

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Para No. 3:- Unrealistic Estimates. (Ref. Audit Memo No.12 dated 22.04.2019)

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

Test check of the records revealed that in the following works there were no consistency between the tendered amount and actual payment made:-

S.No	Agreement No	Name of Work	Agency	Tender Amount (Rs.)	Actual payment made (Rs.)	Difference between tendered cost and actual payment made (Rs.) (6-5)
1	2	3	4	5	6	7
1	08/EE/M-121/16-17	Construction of Porta Cabin for Police Station of Baba Haridas Nagar at PTS Jharoda Kalan, New Delhi	Sh. Rajeshwar Kumar	10047519	13330505	3282986
2	09/EE/CBMD/M-121/16-17	EOR to Govt. Boys SSS Sahabad, Mohamadpur (SH: Renovation of toilet improvement of building & other misc work)	Sanjiv Kumar Goel	2709170	3340358	631188
3	10/EE/M-121(N)/16-17	Painting on roof surface area of Educational Building under the jurisdiction of CBMD M-121(N), PWD, NCC Building, Safdarjung Enclave dg.16-17	Sh Rakesh Kumar	2796346	3422488	626142
4	14/EE/M-121/16-17	EOR to PTC/PTS Jharoda Kalan, dg.16-17 (SH: C/o boundary wall to enclosed bathing ghat and 2 Nos Block open urinal at PTS-II)	Sh C P Singh	1650184	2059896	409712
5	27/EE/M-121(N)/16-17	C/o Double Storey SPS Type rooms for library science labs, toilet no. of staff at Govt. Co-ed. Sarvodaya, Dichaun Kalan	A/R Constr	6216290	8881103	2664813
6	36/EE/M-121/16-17	EOR to Sarvodaya Co-ed Sr. Sec School Netaji Nagar (SH: Replacement of all window railing of main gate 11 with entrance door, renovation of hall demolition of water tank ground water for student & new construction of tank for the welfare of student)	Sh Rakesh Kumar	1484440	1852746	368306

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7	55/EE/M-121/16-17	A/R & M/O to Residential & Non-residential Bldg under Sub-Division-2, SWBMD, ITI, Pusa, New Delhi dg.16-17 (SH: Providing service of skilled & unskilled labour for day to day maintenance)	Sh Balwan Singh	1529624	1898934	369310
8	65/EE/M121/16-17	Renvation / upgradation of Bungalow No. 11 Teen Murti Lane, New Delhi allotted to Hon'ble Justice Smt Reva Khetrpal, Hon'ble Lokayukt (SH: Civil works)	M/S Dev Enterprises	4338952	5424072	1085120
9	95/EE/M121/2016-17	EOR to DIET at Ghumanhera New Delhi (SH:Repair & replacement of roof slab and other rehabilitation work)	Sh Chander Parkash Sharma	3964127	4954498	990371
10	194/EE/CBMD-M121(N)/2016-17	EOR to Govt. Co-ed. Sec Sr. School at Khera Dabar, New Delhi(SH:- Providing and fixing kota stone at basket ball court, concertina coil on boundary wall).	Sh. C.P Singh	1296164	1619371	323207
11	01/EE/M-121/17-18	EOR to Govt. SKV School No.2, Palam Village, New Delhi (SH: Providing C.C. Power Block with 1:5:10 for levelling and beating ground)	Sabur Alam	1887236	2354736	467500
12	10/EE/M-121/17-18	EOR to Govt. Sr Sec School, Moti Bagh-1 (SH: Raising boundary wall with concertina coil, fencing boundary wall, door opening and seepage treatment of ceiling in chemistry lab door & windows, Replacement at C-Block, main building, kota stone flooring in classroom, corridor & staircase, tile dado all walls up to 5 ft)	Sh Balwan Singh	1640532	2048155	407623
13	13/EE/M-121/17-18	A/R & M/O to PTC/PTS at Jharoda Kalan, New Delhi (SH: Providing and fixing SCI Pipe, PPR Pipe, Bricks work FRP Door and finishing work at PTC)	M/s Nabi Hussain	1780629	2225127	444498

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14	14/EE/M-121/17-18	EOR to SKV Moti Bagh-1, New Delhi (SH: Renovation of Computer Science Library, Home science lab, kota stone flooring in classroom, staircase and corridors granite wall cladding) (Sub Work: Renovation of Library Home science lab kota stone flooring in 10 classroom, staircase & corridor)	Sh Rakesh Kumar	1308809	1635785	326976
15	18/EE/M-121/17-18	Supply, Installation, Testing, Commissioning of Sewage Treatment Plant having capacity of 250 KLD, PTC, Jharoda Kalan, New Delhi (SH: Civil and electric work)	M/s Textol Engineers	13357700	13952014	594314
16	20/EE/M-121/17-18	A/R & M/O to Educational Bldg., under SWBMD, B-6, NCC Bldg, Safdarjung Enclave, New Delhi dg.2016-17 (SH: Internal & external finishing & other misc work of school bldg under S/D-4, Safdarjung Enclave, New Delhi	M/s Vijay Singh & Sons	16999886	17378000	378114
17	22/EE/M-121/17-18	A/R & M/O to Educational Bldg., under Sub Div-1, Najafgarh (SH: Internal & external finishing & other misc work of school bldg under S/D-1, Najafgarh	Sh C.P. Singh	14564426	16460811	1896385
18	32/EE/M-121/17-18	EOR to SKV, J.J. Camp, Naraina, New Delhi (ID-1720015) (SH: Providing FRP chajja at staircase and courtyard, refixing of existing door frames)	M/s Jai Ambey Enterprises	2069487	2585215	515728
19	40/EE/M-121/17-18	EOR to Govt. Girls SSS at Najafgarh (SH: Renovation of toilet, C/o septic tanks & gunting work in rooms)	M/s G.S. Const.	1910581	2387561	476980
20	18/EE/CBMD/M-121/2018-19	EOR to Govt. Girls SSS No.3, Najafgarh, ND (SH: Raising level of approach path at GGSSS No.3, Najafgarh to adjoining area)	Sh Davinder	1384082	1728266	344184

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21	22/EE/CBMD/M-121/2018-19	EOR to Amar Shaheed Major Sherawat School at Mahipalpur, ND dg.2017-18 (SH: Flooring of kota stone at 1st floor, primary bldg, interlocking tiles at open area (frontside ground, around cycle stand, backside principal office, back staff, i/c RW sustain of damaged old RWH (damaged due to C/o newly construction and wash grit wash in existing boundary wall)	M/s Dagar Enterprises	2388305	3981321	1593016
22	23/EE/CBMD/M-121/2018-19	EOR to Govt. Boys Sr. Sec. School at Goela Khurd, Najafgarh, ND (SH: Washed stone grit, plaster on boundary wall and raising front boundary wall, C/o cycle stand, C/o room and other misc. work)	M/s Dagar Enterprises	3786211	4729959	943748
23	24/EE/CBMD/M-121/2018-19	Construction of Motor Mechanic Workshop at ITI Jaffarpur Kalan, New Delhi	M/s Dagar Enterprises	2571043	3213489	642446
Total				10,16,81,743	12,14,64,410	1,97,82,667

From the above it indicates that the estimates were prepared in casual manner and proper site conditions were overlooked. It is also evident that the amount put to tender and amount actually paid in above 23 works executed during the year 2016-17 to 2018-19 there amount of works were escalated aggregating to Rs. 197.82 lacs, Planning Branch of this Division is directed to prepare the estimates with reasoning and not overlook the site conditions. In future estimates ~~be~~ be prepared in such a way that the amounts of the works not escalated in any manner.

Para No. 4:- Non levy of compensation in delayed work Rs. 90,00,163 /-

(Ref. Audit Memo No.13 dated 22.04.2019)

As per Clause 2 of the General conditions of contract, if contractor fails to maintain the required progress of work the department should levy a penalty @1.5% per month on delay to be computed on per day basis subject to 1 0% of the tendered value of the work.

Section 29.7 of CPWD works Manual 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

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Hindrance Register at least once in a month. Each hindrance should be entered in the Hindrance Register which should be authenticated by the Executive Engineer and contractor. It is also mentioned in the manual that review of hindrance register shall be compulsory in division office by EE and AAO at the time of payment of each Running Account Bill and final bill and certificate shall be recorded that all up to date hindrances on part of department and contractor have been recorded in the hindrance register.

Test check of the record revealed that the following works were already delayed but not completed till date. In these cases no penalty under clause 2 were levied:-

S. No.	Agreement No.	Name of Work	DOS	DOC	Tender Cost	Amount of compensation not levied (10% of TA) (Rs.)
1	48/EE/CBMD-M121(N)/2016-17	Acceptance of tender for the work C/o Astro Hockey Ground alongwith change room for boys and girls in Govt. Sr Sec School at Ghumanhera, New Delhi)	16.06.2016	15.11.2016	44,994,993	4,499,499
2	54/EE/CBMD-M121 (N)/2016-17	EOR to Sarvodaya Co-ed Sr. Sec School at pandwalan Kalan, New Delhi. (SH:- Construction of collapsed boundary wall).	22.06.2016	21.08.2016	292,542	29,254
3	129/EE/CBMD-M121(N)/2016-17	A/R & M/O Non Residential Quter ITI Pussa (SH:- Misc Repair Work)	16.10.2016	15.04.2017	2,007,029	200,703
4	226/EE/CBMD-M121(N)/2016-17	A/R & M/O to Residential Qtr Type I, II, III, DGER Complex Sec-3, Dwarka under S/D-III of SWBMD, ND. Dg16-17 (SH: Finishing work)	30.01.2017	28.07.2017	1,147,614	114,761
5	49/EE/M-121/17-18	EOR to Police Station, and Police Residential Colony at Tughlak Road, New Delhi dg.17-18	28.06.2017	27.08.2017	1,078,407	107,841
6	51/EE/M-121/17-18	C/o Porta Cabin at Police Station, Safdarjung Enclave, New Delhi dg.2017-18	28.06.2017	27.08.2017	1,201,890	120,189
7	98/EE/M-121/17-18	EOR to GGSSS No.3, Palam Enclave School ID-1821024 (SH: Repair of boundary wall (grit work) paver block on the back side of bldg, MS Window work and misc repair works)	03.08.2017	31.10.2017	3,035,449	303,545
8	99/EE/M-121/17-18	EOR to SKV, Raj Nagar, P-1, ND (School ID-1821027) (SH: Repairing of boundary wall, providing paver block on the sides of boundary wall and misc. repair work)	03.08.2017	31.10.2017	3,526,602	352,660

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9	105/EE/M-121/17-18	EOR to Govt. SKV Delhi Cantt. Dg.17-18 (SH: Repair & renovation of MP Hall I/C panelling false ceiling & misc. work, white wash painting school bldg.)	09.08.2017	07.09.2017	729,653	72,965
10	112/EE/M-121/17-18	EOR to District Court, Sec-10, Dwarka under S/D-3 dg.17-18 (SH: Lunch room furniture at copying agency at ground floor)	20.08.2017	18.09.2017	193,450	19,345
11	134/EE/M-121/17-18	EOR to Govt. SKV School No.-2, Palam Village, New Delhi during 2017-18. (SH: Fixing of window panes in whole school building and repair of boundary wall, repair of floor of class room and corridor of semi pucca building).	18.09.2017	16.12.2017	3,194,845	319,485
12	144/EE/M-121/17-18	A/R & M/O to Residential and Non-residential building under S/D-II, ITI Pusa, New Delhi (SH: Renovation and finishing work in the premises of IIT Section-9, Dwarka, New Delhi)	18.10.2017	16.12.2017	713,227	71,323
13	145/EE/M-121/17-18	EOR to IIT, Sec-9, Dwarka, New Delhi (SH: Misc. repair work in premises of Institute)	18.10.2017	15.01.2018	2,945,785	294,579
14	149/EE/M-121/17-18	EOR to SKV No.2, Sagarpur School ID-1821017, New Delhi. (SH: C/o 2 Nos drinking water point shed near the water point and replacement of rusted water pipe supply line).	24.10.2017	23.12.2017	966,505	96,651
15	152/EE/M-121/17-18	C/o Astro Hockey Ground at Ghumanhera, New Delhi (SH: Providing night mast pole e sports hood light at Hockey ground at Ghumanhera (SW: C/o electrical substation at Govt. Boys SSS Ghumanhera, New Delhi)	31.10.2017	28.01.2018	3,780,908	378,091
16	160/EE/M-121/17-18	EOR to Govt Girls SSS at Najafgarh No.1, New Delhi (SH: Providing and installation of water treatment plant (RO Plant)	02.11.2017	01.11.2018	171,900	17,190
17	198/EE/M-121/17-18	EOR to Sarvodaya Kanya Vidyalaya Raj Nagar, P-1, New Delhi-45 (SH: Construction of wall and provision of gate)	02.01.2018	02.03.2018	1,660,226	166,023
18	202/EE/M-121/17-18	A/R & M/O to various Court and waiting area at District Court Dwarka, Sec-10, New Delhi (SH: Urgent ceiling repair in Dwarka Court, Sec-10, Dwarka New Delhi)	08.01.2018	06.06.2018	3,834,395	383,440

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19	217/EE/M-121/17-18	EOR to SKV Dhansa, New Delhi (SH: Washed stone grit plaster on boundary wall and covering of stage and parking)	13.02.2018	29.03.2018	2,920,455	292,046
20	230/EE/M-121/17-18	EOR to DGER Complex, Sec-3, Dwarka under Sub Div-III of SWBMD dg.2017-18 (SH: Strengthening of internal road of DGER Complex)	14.03.2018	12.05.2018	3,349,233	334,923
21	245/EE/M-121/17-18	EOR to District Court Dwarka, Sec-10 under S/D-III of SWBMD, ND dg.17-18 (SH: Providing and placing furniture for lunch room at 7th floor in Dwarka Court)	27.03.2018	25.04.2018	3,296,450	329,645
22	03/EE/CBMD/M-121/2018-19	A/R & M/O to Family Court, Janak Puri, New Delhi dg.2017-18 (SH: Providing services of personnels)	02.04.2018	28.09.2018	394,166	39,417
23	05/EE/CBMD/M-121/2018-19	EOR to Residential Bldg Qtr Type II, III, IV & V under Sub Division III, Police Station, Sec-16B (PHQ) Dwarka, ND dg.2017-18 (SH: Misc. repair & finishing work)	07.04.2018	05.07.2018	557,142	55,714
24	06/EE/CBMD/M-121/2018-19	EOR to Govt. Co-ed Sr. Sec. School at Mundhela Kalan, New Delhi (SH: Guniting work in 3 Nos lab, plaster work at outer wall and other misc. works)	03.04.2018	01.06.2018	3,682,489	368,249
25	25/EE/CBMD/M-121/2018-19	EOR to Govt. Sarvodaya Kanya Vidyalaya, Matiala under Sub Division of SWBMD, ND dg.2018-19 (SH: Misc. repair works)	07.05.2018	04.08.2018	326,272	32,627
				Total	90,001,627	90,00,163

Divisional Engineer is directed to review these cases at his own level and impose the penalty on the above contractors those who have not completed the work in due time under clause 2 of General conditions of the contract and compliance shown to Audit.

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Para No. 5:- Non Revision of A/A & E/s (Ref. Audit Memo No.16 dated 23.04.2019)

Section 2.3.5 of CPWD works manual stipulates that excess up to 10% of the amount of the administrative approval may be authorized by officers of the CPWD up to their respective powers In case it exceeds this limit a revised administrative approval must be obtained from the competent authority.

Test check of the record revealed that the gross bill of these works exceeded the Administrative approval and expenditure sanction by more than 10%.

Agreement No. & Year	Name of contractor	Name of work	Amount of A/A and E/S sanction (Rs.)	Amount of A/A and E/S sanction plus 10% (Rs.)	Total expdr. Of the Bill (Rs.)	Amount by which A/A and E/S sanction exceeded (Rs.)
24/EE/CBMD-M-121(N)/13-14	Anand Automatic System	C/o 06 Nos. SPS type class rooms i/c toilet blocks, staircase and drinking water facilities at C-4, Vasant Vihar (School ID-1720174), New Delhi	234157087	(4157087+415709)=4572796	5844757	1271961

Planning Branch of this Division is directed to revise the Administrative Approval and Expenditure Sanction and for the above cited work from the competent Authority under intimation to Audit.

Para No. 6:- Short recovery of subscription towards DGEHS amounting to Rs. 7375/- from employees of Division M-121 (N), PWD. (Ref. Audit Memo No. 18 dated 24.04.2019)

The rate of subscription towards DGEHS has been revised w.e.f. February, 2017. The revised rates are shown below:

Corresponding levels in the Pay matrix as per 7 th CPC	Contribution
Level 1 to 5	250
Level 6	450
Level 7 to 11	650
Level 12 and above	1000

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On scrutiny of Pay Bill Registers, it revealed that short recovery of subscription of DGEHS has been made in respect of following employees as detailed below:

S. No.	Name (Sh./Smt./Km.)	Period of DGHS	No. of Month	Subscripti on deducted per month (in Rs.)	Subscript ion to be deducted per month as per rules (in Rs.)	Differen ce to be recovere d per month (in Rs.)	Total Recovery (in Rs.)
1	Gyanander Singh, Beldar	02/17 to 05/17	4	125	250	125	500
2	Srinivas, Beldar	02/17 to 05/17	4	125	250	125	500
3	Randhir Singh, Beldar	02/17 to 05/17	4	125	250	125	500
4	Dharamvir Singh, Beldar	02/17 to 05/17	4	125	250	125	500
5	Satbir Singh, Beldar s/o Sh. Bhim Singh	02/17 to 05/17	4	125	250	125	500
6	Rambabu, Beldar	03/17 to 05/17	3	125	250	125	375
7	Satbir Singh, Beldar s/o Sh. Sultan Singh	02/17 to 05/17	4	125	250	125	500
8	Ram Kumar, Beldar	02/17 to 05/17	4	125	250	125	500
9	Ram Singh, Mason	02/17 to 05/17	4	125	250	125	500
10	Vijay Pal Singh, Carpenter	02/17 to 05/17	4	125	250	125	500
11	Jagjeet Singh, Beldar	02/17 to 05/17	4	125	250	125	500
12	Ram Darshan, Beldar	02/17 to 05/17	4	125	250	125	500
13	Raj Kumar, Carpenter	02/17 to 05/17	4	125	250	125	500
14	Parmatmanand, Beldar	02/17 to 05/17	4	125	250	125	500
15	Narayan Dutt, Beldar	02/17 to 05/17	4	125	250	125	500
TOTAL							7375

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The aforesaid short recovery of subscription towards DGEHS amounting to Rs. 7375/- may be made from the concerned employees and compliance may be shown to audit. Similar other cases of short recovery of subscription towards DGEHS in respect of other employees may be reviewed and short recovery, if any be recovered under intimation to audit.

Para No. 7:- Short recovery of Licence fee is amounting to Rs. 735/-.
(Ref. Memo. No.19 dated 24.04.2019)

Licence fee for Central Govt. quarters had also been enhanced w.e.f. 01.07.2017. On scrutiny of Pay Bill Registers as well relevant recovery schedule of Licence fee, it is revealed that short recovery of licence fee has been made in respect of following employee as detailed below:

Sr. No.	Name of the Employee	Address	Period	License fee/ to be recovered	Amount recovered	Amount of short recovery (Rs.)
1.	Sh. Suraj Pal, Beldar	Qtr. No.435, Type-II Kasturba Nagar, New Delhi	01.07.2017 to 31.03.2019 (21 Months)	150	115	35x21 =735
					Total	735/-

Recovery of Licence fee amounting to Rs. 735/- in r/o above mentioned official may be made under intimation to Audit. The recovery of licence fee will be enhanced from the month of April, 2019 onwards. Further, all similar cases may be reviewed and recovery, if any, be made under intimation to the audit.

Para No. 8: - Provision of Contingency and its Utilization during the period 2012-2019.
(Ref. Memo. No.22 dated 22.07.2019)

Vide OM No.F.1(9)/2015-16/Fin-Exp-4/Infra/6277-6416 dated 22.12.2015, it has been clearly mentioned that the provision of contingency is meant for unforeseeable and unidentifiable items which cannot be included/anticipated while preparing estimates for the work/project. Accordingly, the component of contingency as sanctioned by the competent sanctioning authority shall be invariably utilized for the same. Personal claims on any account including "Conveyance", "Office Contingencies" etc. shall not be charged on works.

During the course of audit of financial year 2012-19, it has been observed that following bills/ CVs have been charged to work contrary to the instructions contained in the above OM dated 22.12.2015:

S.No	CV. No	Date	Type of Bill	Charged to	Amount
Financial Year 2012-13					
1	60	27/08/2012	MTNL Bill	AR & MO	831

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2	61	27/08/2012	MTNL Bill	AR & MO	2584
3	62	27/08/2012	MTNL Bill	AR & MO	740
4	63	27/08/2012	MTNL Bill	AR & MO	1022
5	124	28/09/2012	MTNL Bill	AR & MO	781
6	125	28/09/2012	MTNL Bill	AR & MO	6899
7	126	28/09/2012	MTNL Bill	AR & MO	1158
8	127	28/09/2012	MTNL Bill	AR & MO	903
9	128	28/09/2012	MTNL Bill	AR & MO	1788
10	44	22/02/2013	Petrol Bill	AR & MO	24126
11	46	22/02/2013	BSES Bill	AR & MO	1706
Total of Financial Year 2012-13					42538

Financial Year 2013-14

1	26	16/01/2014	MTNL Bill	AR & MO	772
2	27	16/01/2014	MTNL Bill	AR & MO	749
3	28	16/01/2014	MTNL Bill	AR & MO	729
4	29	16/01/2014	MTNL Bill	AR & MO	749
5	35	22/01/2014	BSES Bill	AR & MO	2760
6	36	22/01/2014	BSES Bill	AR & MO	48770
7	5	06/02/2014	NEWS PAPER BILL	AR & MO	915
8	22	13/02/2014	Petrol Bill	AR & MO	16929
9	23	13/02/2014	BSES Bill	AR & MO	63270
10	24	14/02/2014	BSES Bill	AR & MO	5150
Total of Financial Year 2013-14					140793

Financial Year 2014-15

1	39	22/04/2014	BSES Bill	AR & MO	36500
2	65	17/05/2014	Petrol Bill	AR & MO	11896
3	174	31/05/2014	Service Stamp	AR & MO	7000
4	87	25/07/2014	Stationery Bill	AR & MO	14220
5	182	31/10/2014	Purchase of Anti Virus	AR & MO	2950
6	30	12/11/2014	Stationery Bill	AR & MO	14906
7	67	22/11/2014	BSES Bill	AR & MO	51830
Total of Financial Year 2014-15					139302

Financial Year 2015-16

1	15	20/04/2015	BSES Bill	A/R& M/O	2020
2	16	20/04/2015	BSES Bill	A/R& M/O	38990
3	23	13/05/2015	BSES Bill	A/R& M/O	41450
4	24	13/05/2015	BSES Bill	A/R& M/O	1640
5	25	16/05/2015	MTNL Bill	A/R& M/O	1667
6	26	16/05/2015	MTNL Bill	A/R& M/O	1277

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7	27	16/05/2015	MTNL Bill	A/R& M/O	2556
8	28	16/05/2015	MTNL Bill	A/R& M/O	1003
9	29	16/05/2015	MTNL Bill	A/R& M/O	1201
10	30	16/05/2015	MTNL Bill	A/R& M/O	1006
Total of Financial Year 2015-16					92810

Financial Year 2016-17					
1	21	11/04/2016	Mobile Bill	AR & MO	840
2	22	11/04/2016	Service Stamp	AR & MO	5000
3	38	13/04/2016	Conveyance Charge	AR & MO	3500
4	40	19/04/2016	Service Stamp	AR & MO	5000
5	5	04/05/2016	Internet Bill	AR & MO	4800
6	1	01/06/2016	MTNL Bill	AR & MO	1502
7	2	02/06/2016	BSES Bill	AR & MO	53340
8	16	08/06/2016	Repair of Govt. Vehicle	AR & MO	15800
9	41	14/06/2016	Petrol Bill	AR & MO	17574
10	48	20/07/2016	BSES Bill	AR & MO	24770
11	51	23/07/2016	Petrol Bill	AR & MO	10768
12	56	23/07/2016	Petrol Bill	AR & MO	14376
13	3	01/08/2016	Stitching Charge	AR & MO	1140
14	26	09/08/2016	Service Stamp	AR & MO	5000
15	62	19/10/2016	Service Stamp	AR & MO	5000
Total of Financial Year 2016-17					168410

Financial Year 2017-18					
1	26	25.04.2017	BSES Bill	AR & MO	39050
2	29	04.05.2017	Stationary Bill	AR & MO	14306
3	64	15.05.2017	Stationary Bill	AR & MO	14836
4	117	18.05.2017	Petrol Bill	AR & MO	15298
5	135	22.05.2017	BSES BILL	AR & MO	65780
6	4	04.07.2017	Rural stamp	AR & MO	400
7	7	07.07.2017	Petrol Bill	AR & MO	14297
8	9	07.07.2017	Refreshment Charge	AR & MO	793
9	34	11.08.2017	Refreshment Charge	AR & MO	1000
10	35	14.08.2017	News Paper Bill	AR & MO	5565
11	91	19.09.2017	Maintenance of Govt. Vehicle	AR & MO	3340
12	95	19.09.2017	Non Consumable item	AR & MO	6000
13	3	02.11.2017	Stitching Charge	AR & MO	600
14	28	10.11.2017	Maintenance of Govt. Vehicle	AR & MO	9977

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15	16	06.12.2017	A.C repair	AR & MO	9800
16	19	11.12.2017	Mobile Bill	AR & MO	850
17	24	13.12.2017	Refreshment charge	AR & MO	1000
Total of Financial Year 2017-18					202892

Financial Year 2018-19					
1	79	26.04.2018	BSES BILL	AR & MO	37360
2	94	27.04.2018	Service stamp	AR & MO	5000
3	1	01.05.2018	Hiring of Vehicle	AR & MO	2515
4	28	05.05.2018	internet Bill	AR & MO	3000
5	33	10.05.2018	Maintenance of Govt. Vehicle	AR & MO	1745
6	67	14.05.2018	Refreshment Charge	AR & MO	1000
7	72	15.05.2018	Hairing Pvt. of Vehicle	AR & MO	3683
8	75	17.05.2018	Stationary Bill	AR & MO	10715
9	76	17.05.2018	Stationary Bill	AR & MO	13666
10	77	17.05.2018	Stationary Bill	AR & MO	8790
11	59	18.06.2018	Maintenance of Govt. Vehicle	AR & MO	7307
12	60	18.06.2018	PETROL BILL	AR & MO	21544
13	15	06.10.2018	PETROL BILL	AR & MO	18080
14	48	11.10.2018	Stationary Bill	AR & MO	1650
15	35	05.11.2018	Internet Bill	AR & MO	3000
16	24	06.12.2018	News Paper Bill	AR & MO	3000
17	119	27.12.2018	Petrol bill	AR & MO	13034
18	91	21.02.2019	Petrol Bill	AR & MO	14015
19	122	28.02.2019	Purchase of Stamp	AR & MO	2850
20	10	05.03.2019	Petrol Bill	AR & MO	14652
21	114	26.03.2019	Stationary Bill	AR & MO	11769
Total of Financial Year 2018-19					198375
Grand Total of Financial Year 2012-13 to 2018-19					985120

The Department may take necessary action to regularize Rs.9,85,120/- with the approval of Finance Department, Govt. of NCT of Delhi in terms of OM No. F.1(9)/2015-16/Fin-Exp-4/Infra/6277-6416 dated 22.12.2015.

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Para No. 9:- Non Production of Records.

The under mentioned records have not been produced to Audit and hence these Records may be produced to next audit:-

- (1) Cash Allowance File
- (2) Spouse information
- (3) Medical reimbursement Register
- (4) T& P Register
- (5) Property Register
- (6) Stock Register (Consumable & non consumable)
- (7) MAS and Dismantle Register

A.K. Bhatt
(A.K. BHATT)
I.A.O, Audit Party No. XXIII

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PART-III

Tan No. 1: - Public Works (Suspense) Deposit.
(Audit Memo No. 10 dated: 16.04.2019)

During the test audit of Monthly Accounts of PWD EE (C) South West Bldg. and Dwarka Court, NCC Building, Safdarjung Enclave, New Delhi-110012 for audit period 2012-2013 to 2018-19, it has been observed that a heavy outstanding/unclaimed/unadjusted balances is still lying in 8443-part-II/III/IV/V as on 31/03/2019, as per the detail given below:-

Classes of Details	Opening Balances	Credits during the month	Total (2+3)	Debit during the month	Closing Balance (4-5)
(1)	(2)	(3)	(4)	(5)	(6)
Civil Deposits Security Deposit (Part-II)	29060650	4974865	34065615	977830	33057785
Civil Deposits Public Works Deposits (Part-III)	285799770	0	285799770	57441309	228358461
Civil Deposits other Deposits (Part-V)	12581877	4972354	17554231	871655	16682576
Total	327442397	9947919	337389616	59290794	278098822

As per provisions of Para 21.6 of CPWD works manual, the divisional accountant should review monthly all deposits under Part-II and refund the security deposits, where due, without waiting for any application from the contractor. Heavy accumulation of Rs. 33057785/- under deposit Part-II indicates that the deposit register was not reviewed at divisional level from time to time. The register should now be reviewed and all deposits more than 3 years old where refund is not due should be credited to government account.

Accumulation of Rs. 228358461/- (civil Deposits Public works) is under Part-III was due to non-execution of works against deposits. If these works are not be executed, the deposit should be immediately be refunded to the depositor agency to avoid the blockage of funds so that the same can be utilized elsewhere

Deposits under Part-V amounting to Rs. 16682576/- has accumulated due to withheld amount from contractor bills on account of mile stone, EOT etc. Accumulation of balance under deposit part V was indicative of the fact that works from which these amounts were withheld have not been completed satisfactorily.

Division may work out the details of deposits of more than 3 years and credit in Government Revenue account under intimation to audit.

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Tan No. 2: - Non Maintenance of Contractor Ledger
(Ref. Audit Memo. No.17 dated 23.04.2019)

Para 10.2 of CPWD Works Manual stipulates that the accounts relating to contracts should kept in CPWA Form 43 as Contractor Ledger and separate folio or set of folios should be reserved for all transactions with each contractor and it should be written up and maintained up to date. It further stipulates that Divisional Accountant is responsible for correctness of entries in the ledger.

Test check of the records revealed that contractor ledger was not maintained. It could, therefore, not be verified in audit as to whether all the transactions viz. advance payments and secured advances were made in terms of provisions of the codes/manual/contracts. Besides liabilities if any, of the contractor and abstract of transactions relating to works could not be ascertained. Divisional Accountant is directed to maintain the Contractor Ledger in Division for monitoring the payments of advances and Secured Advances made to the contractors as per CPWD works Manual and compliance shown to next audit.

Tan No. 3: - Shortcomings in Pay Bill Register.
(Ref. Audit Memo No. 20 dated 25.04.2019)

During test-check of PBR, 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.
2. **Incomplete personal information** - The mandatory information/details of the officials (which was 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, DOI and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, details of loan/advances/refunds, etc were not recorded in the PBRs, which is incorrect.
3. **Incomplete particulars of advances** - Details of loan/advances/refunds, etc not recorded in the PBR.
4. **Cutting & Overwriting** - Numerous cutting and overwriting noticed in the PBRs. were not attested by the competent authority.
5. It has been observed that the Abstract of Pay Bills has not been prepared.
6. Monthly entries of Pay and Allowances entered in the PBRs have not been signed by the DDO.

The above irregularities may be removed and compliance be shown to the next audit.

A. Bhatt

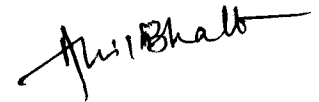
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Tan No. 4: - Deficiency in maintenance of Service Book.

(Ref. Audit Memo No. 21 dated 25.04.2019)

- (i) **Service Book to be shown to the official every year** – As per SR 202, the Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. No Service Books has been shown to any officer/official.
- (ii) **Re-attestation** – The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority. But the same was not found in any of the service books.
- (iii) **Verification and communication of qualifying service after 18 years of service** - As per Rule 32 of CCS (Pension) Rules, on completion of 18 years of services of the Government servant concerned a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. No such certificate was seen issued in any of the Service Books.

The above irregularities may be removed and compliance be shown to the next audit.



(A.K. BHATT)

I.A.O, Audit Party No. XXIII