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**DIRECTORATE OF AUDIT  
GOVT. OF NCT DELHI  
DELHI SECRETARIAT,  
NEW DELHI – 110002**

**Sub:- Audit Report of Executive Engineer (Education) M-133,SWA & SWB, Govt. Co-Education Sr. Sec. School (Site-I) Dwarka, Sector-6, New Delhi-110075 for the period 2011-19.**

**INTRODUCTION:-**

The I.A.R on the accounts of Executive Engineer (Education) M-133,SWA & SWB, Govt. Co-Education Sr. Sec. School (Site-I) Dwarka, Sector-6, New Delhi-110075 for the period 2011-19 was conducted by the field Audit party No. X comprising of Sh. Ajay Kumar Chandna, IAO, Sh. Amit Kumar Sinha, AAO and Sh. Sukhbir Singh, UDC. The Audit was conducted during the period from 05/03/2020 to 19/03/2020. This was the internal audit.

**AIMS AND OBJECTIVES:-**

The main activities of the Division are construction, repair and maintenance work day to day falling under area of its jurisdiction.

**HOD/HOO/DDO's/CASHIERS:-**

POST	NAME OF THE OFFICER & DESIGNATION	PERIOD
HOO	Shri P.C. Meena, Executive Engineer Shri Inderjit, Executive Engineer Shri Tulsiram, Executive Engineer	08-08-2011 to 31-07-2016 01-08-2016 to 31-12-2018 01/01/2019 to till date
DDO	-do-	-do-
Cashier	Shri S.K. Sehgal, U.D.C. Shri Rameshwar Dayal, U.D.C. Shri Deepak Kumar, U.D.C. Shri Rajesh Premi, U.D.C.	10-05-2012 to 31-03-2016 01-04-2016 to 31-01-2018 01-02-2018 to 28-02-2019 01-03-2019 to till date.

**Budget Allocation & Expenditure for the year 2011-19**

(Amount in Rs. )

Financial Year	Budget		Expenditure	
	Plan	Non-Plan	Plan	Non-Plan
2012-13	143550000	61200000	135102355	59681846
2013-14	202700000	72638000	193848996	72000061
2014-15	413700000	82750000	396251032	79186822
2015-16	1204600000	132800000	585901706	69830626
2016-17	1430000000	6500000	1450029194	1888709



2017-18	989000000	36900000	925549789	0
2018-19	557000000	2650000	350405634	69000

**Statutory Audit:-**

The Statutory audit of the Executive Engineer (Education) M-133,SWA & SWB, Govt. Co-Education Sr. Sec. School (Site-I) Dwarka, Sector-6, New Delhi-110075 for the period 2011-19 was conducted upto 2013-14 by AG (Audit), Delhi but the report was not provide to audit.

**Vacancy Statement:-**

S.No.	Name of Post	No. of Posts Sanctioned	Filled by diverted capacity	Vacant
1	Group A	1	1	NIL
2	Group B	16	12	04
3	Group C	9	6	3

**Maintenance of Records:-**

The maintenance of records of Executive Engineer (Education) M-133,SWA & SWB, Govt. Co-Education Sr. Sec. School (Site-I) Dwarka, Sector-6, New Delhi-110075 for the period 2011-19 was found satisfactory subject to observations made in current audit report and in test audit note.

**Old Audit report :- Being first audit**

(B) Details of Old Recovery:- NIL

(C) Current Audit Report :-

Details of Current Recovery (Audit period 2011-19):- NIL

The internal audit report has been prepared on the basis of information furnished and made available by the Executive Engineer (Education) M-133,SWA & SWB, Govt. Co-Education Sr. Sec. School (Site-I) Dwarka, Sector-6, New Delhi-110075, disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.



(Ajay Kr. Chandna)  
Inspecting Audit Officer  
Audit Party No.X

**PART-I**

**Old Audit Report :- NIL**

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**PART-II**

**Current Audit Report (2011-19)**

**Para No. 1 Office expenditure charged to works**

(Ref. audit memo No. 06 dated 06.03.2020)

As per Finance Department, GNCT of Delhi order No. F-1(9)/2015-16/Fin. Exp.-4/Infra/6277-6416 dated 22.12.2015 it is mention that the provision of contingency is meant for unforeseeable and unidentifiable items which cannot be included anticipated while preparing the estimate for the work/project and personal claim on account of including conveyance office contingency shall not be charged on work.

During the test check of cash book relating to works for the audit period 2011-19, it was observed that various expenditure were debited to various works but are of the nature of office expenditure. The detail of a few bills/vouchers on the basis of test check of cash book are given below:-

Sl. No.	C.V. No.	Date	Gross Amount	Purpose of expenditure	Head of A/c to works charged
1	28	21.05.12	21935/-	Stationery bill	AR & MO
2	30	21.08.12	46970/-	Electricity bill	AR & MO
3	95	20.11.12	29030/-	Electricity bill	AR & MO
4	64	18.03.13	711/-	MTNL bill	AR & MO
5	105	25.06.13	2317/-	MTNL bill	AR & MO
6	24	21.11.13	2700/-	Electricity bill	AR & MO
7	89	17.04.14	69412/-	Stationery bill	AR & MO
8	60	10.12.14	25547/-	Computer Stationery	AR & MO
9	139	28.04.15	1815/-	MTNL bill	AR & MO
10	94	18.11.15	13362/-	Stationery bill	AR & MO
11	91-93	26.05.16	4465/-	MTNL bill	AR & MO
12	59	22.12.16	5180/-	Electricity bill	AR & MO
13	63-66	21.01.17	6744/-	MTNL bill	AR & MO
14	10-13	25.04.17	7031/-	MTNL bill	AR & MO
15	60	23.10.17	5760/-	Electricity bill	AR & MO
16	40	22.12.17	5640/-	Electricity bill	AR & MO
17	37	21.03.18	9970/-	MTNL bill	AR & MO
18	27	13.06.18	10630/-	Electricity bill	AR & MO
19	47-52	27.12.18	7165/-	MTNL bill	AR & MO
20	1	05.03.19	5000/-	Postage stamp	AR & MO

Necessary step should be taken to regularize the above expenditure from the competent authority after due verification of fact and figure, under intimation to audit. Other similar type of cases may also be taken into similar action.



**Para No. 2 Public Works (Suspense) Deposit**  
(Ref. audit memo No. 05 dated 06.03.2020)

During test check of monthly account of Executive Engineer (Education) M-133, Govt. Co-Education Sr. Sec. School (Site-I), Dwarka, Sector-6 New Delhi -110075 for the month of March, 2019, it was observed that an amount of Rs. 4,83,16,199/- was lying outstanding under the head "Public works Deposits" as details given below:-

<b>Classes of Deposits</b>	<b>Amount as on 31.03.2019</b>
Cash Deposits of Contractors as security Part-II	3,23,51,157/-
Deposits of works to be done Part-III	1,10,62,398/-
Miscellaneous deposit Part V	49,02,644/-

Heavy accumulation under Part-II of Rs 3,23,51,157/-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 1,10,62,398/- 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 of 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. 49,02,644/- was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

The Division may works out the details of deposits of more than 3 years and credit in Govt. Revenue, under intimation of Audit.



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**Para No. 3 Foreclosure of work**  
(Ref. audit memo No. 7 dated 09.03.2020)

The CPWD Manual vide Para 4.2 of 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. Paras 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 site 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 the test check of agreement registers provided to audit it has been observed that the following works were foreclosed without the reason mentioned in the agreement registers. Details of which are as under:-

(Amount in Rs)

Sl. No.	Agg. No.	Name of work	Agency	Estimated Cost	Tendered Amount
1	14/EE/SW/2013-14	EOR to Govt. Girls Sr. Sec. School, Nangloi, Delhi for the period 2012-13 (SH : Renovation of Toilet & Minor repair work)	Sh. Raj Pal Sehgal	17,89,618/-	12,01,371/-
2	37/EE/SW/2013-14	Renovation of Administrative Block at Kalindi College, East Patel Nagar, New Delhi	Sh. Brij Mohan Aswal	24,01,400/-	16,83,381/-
3	73/EE/SW/2013-14	Making arrangement of Grand Tank for water storage with PVT tank for RO water waste in GGS Govt. Hospital at Raghbir Nagar, New Delhi	Sh. Raman Kumar	21,80,286/-	14,82,813/-

Test Audit came to notice that the work was awarded without ensuring the availability of clear site as envisaged as per CPWD Manual.

The department as the executing agency did not ensure the availability of site as stipulated in the Codal provisions through prior survey before award of the work. Further, it was open to the department to defer the award of work till hindrance free sites were available. Thus it may be elucidated to Audit that why the para 4.2 of CPWD manual was not observed.



**Para No. 4 Non production of records**

(Ref. audit memo No. 1 dated 05.03.20)

The following records/information not produced to audit.

1. Condemnation files/records
2. TR-V Stock
3. Details of vehicles
4. Property Registers
5. Spouse Information
6. Budget control register



**(Ajay Kumar Chandna)  
Inspecting Audit Officer  
Audit Party No.X**

### Test Audit Notes

**TAN 1      Non-Maintenance of Contractor Ledger**  
(Ref. audit memo No.4 dated 06.03.2020)

Section 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 the transactions with each contractor and it should be written up and maintained upto date. It further stipulates that the concerned auditor is responsible for completing the contractor ledger before passing the bill to the divisional officer.

During the test check of the records revealed that division is not maintaining the contractor ledger. 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/manuals/contracts. Besides, liabilities if any, of the contractor and abstract of transactions relating to works could not be ascertained.

Necessary step should be taken to proper maintenance of Contractor Ledger.

**TAN 2      Delay in completion of work beyond the stipulated date of completion**  
(Ref. audit memo No. 10 dated 11.03.2020)

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 :-





(Amount in Rs.)

S. No	Name of Work	Agmt. No.	Awarded Agency	Tender Amount	Stipulated Date of Start	Stipulated Date of Completion	Actual Date of Completion	Delay in Days
1	Upgradation 7 nos. to DA flats at GH-10 Block at sunder Apptt. Paschim Vihar, New Delhi (upgradation in 20 nos. Type V & 20 Nos Type-IV & EOR to type-V (32nos.) & type-IV (32nos.)	01/EE/M-133/2013-14	M/S Shri Krishna Constructions	76,99,173/-	04.04.13	03.09.13	18.03.14	196
2	C/o 20 Nos. SPS type (D/S) class rooms with three staircase & two nos. toilet block at Govt. co-ed sr.sec.school, Baprola, New Delhi	05/EE/M-133/2013-14	M/S Shanti Construction Co.	14844168/-	18.04.13	17.08.13	20.11.13	95
3	C/o 10 Nos SPS type (D/S ) class room i/c one toilet block & two nos. staircase at Govt. SKV, Nangloi, Delhi	11/EE/M-133/2013-14	M/S Sagar Construction	64,68,909/-	17.05.13	16.09.13	28.02.14	166
4	EOR to S.P Road School Nangloi New Delhi (SH:- Renovation of Boys & Girls toilet of main Bldg.)	22/EE/M-133/2013-14	Sh. Brij Mohan Aswal	19,19,444/-	29.06.13	28.10.13	11.03.14	126

5	Construction of pucca school building of Sr. Sec. School at Sec-5, Dwarka New Delhi (Sh: Providing Services of Computer Operator & MTS staff in Sub Div office SW-II)	50/EE/M-131/2015-16	Sh. Schinder Singh Chahal	3,96,048/-	25.03.16	24.03.17	31.05.17	68
6	Construction of car parking for College Staff at Kalindi College, Delhi University, New Delhi	56/EE/M-131/2015-16	Sh. Mohd Arif	13,31,636/-	26.12.15	25.03.16	16.05.16	52
7	Construction of Boundry wall of plot allotted for New Govt. School at village Goela Khur, New Delhi	04/EE/M-133/2016-17	M/s Amit Kumar	64,44,027/-	31.07.16	30.10.16	25.07.17	268
8	Construction of Boundry wall of plot allotted for Rajkiya Pratiba Vikas Vidyalaya, Jaffarpur Kalan, New Delhi	08/EE/M-133/2018-19	M/s Ardour Infrastructure Pvt Ltd	30,32,211/-	09.11.18	08.02.19	09.04.19	60

Necessary step should be taken for completion of work within time limit under intimation to audit.

**TAN 3 Unrealistic estimates**  
(Ref. audit memo No. 11 dated 11.03.2020)

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	Name of Work	Agmt. No.	Agency	Tendered Amount	Actual Payment	Difference
1	Upgradation 7 nos. to DA flats at GH-10 Block at sunder Apptt. Paschim Vihar, New Delhi (upgradation in 20 nos. Type V & 20 Nos Type-IV & EOR to type-V (32nos.) & type-IV (32nos.)	01/EE/M-133/2013-14	M/S Shri Krishna Constructions	76,99,173/-	84,01,622/-	7,02,449/-
2	A//R & M/O to GGS Hospital Raghbir Nagar New Delhi. Dg.2013-14SH:- Misc. Repair work in residential & non residential Area.	04/EE/M-133/2013-14	M/S Aniket Enterprises	7,22,150/-	8,49,333/-	1,27,183/-
3	C/o 20 Nos. SPS type (D/S) class rooms with two nos. staircase & two nos. toilet block at Govt. co-ed sr.sec.school, Kanwar Singh Nagar, Ranhaura, New Delhi	06/EE/CB MD M-133/2013-14	M/S Hanuman Prasad	12951331/-	1,54,03,258/-	24,51,927/-
4	C/o 10 Nos SPS type (D/S ) class room i/c one toilet block & two nos. staircase at Govt. SKV, Nangloi	11/EE/M-133/2013-14	M/S Sagar Construction	64,68,909/-	1,13,24,597/-	48,55,688/-
5	EOR to S.P Road School Nangloi New Delhi (SH:- Renovation of Boys & Girls toilet of main Bldg.)	22/EE/M-133/2013-14	Sh. Brij Mohan Aswal	19,19,444/-	23,73,548/-	4,54,104/-

6	EOR to Govt. Boys Sr. Sec. School at Jharoda Kalan, New Delhi (SH: Providing & Instalation of water treatment Plant, RO plant)	44/EE/M-133/2015-16	M/s A to Z Enginee ring works	2,75,581/-	3,11,716/-	36135/-
7	Construction of Boundary wall of plot allotted for new Govt. SKV School at Shyam vihar, New Delhi	51/EE/2015-16	M/s Swastik Const. Com-pany	26,02,341/-	32,22,703/-	6,20,362/-
8	Construction of Pucca School Building for Govt. Sr. Sec. School at Sector-5, Dwarka, New Delhi (SH: Civil & Electrical works, Providing services of computer Operators and MTS)	05/EE/2016-17	M/s Placeme nt Security Services	1052313/-	1122952/-	70,639/-
9	Construction of Addl. Class rooms in DOE School, South West-A, School ID-1720014, Govt. Sarvodaya Kanya Vidyalaya, No-1, Block -D, Janakpuri, New Delhi	06/EE/2016-17	M/s Aniket Enterpri ses	3158164/-	3348284/-	1,90,120/-
10	Providing facilities to school of excellence, Govt. Co-Ed. SS, Sector-22, Dwarka (SH: Provision of Basket Ball, Lawn Tennis & Badminton court, entrance gate, seating area, signage and Misc. works)	01/EE/2018-19	M/s Sushil Enginee ring works	45,10,511/-	54,27,521/-	9,17,010/-

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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 works executed were escalated.

The audit needs clarification regarding these escalation of these amounts

**TAN 4 Non-refund/renewal of performance guarantee/EMD lying in the office**  
(Ref. audit memo No. 12 dated 13.03.2020)

During the test check of record provided to audit for the period 2011-19 it has been observed that FDRs/Bank Guarantees as per detail given below have not released or revalidated:-

Sl. No.	EMD/FDR No.	Name	Amount	Date of issue	Date of maturity
1	39013194298	EE,(Education)M-133, SWA & SWB	103000/-	20.12.19	19.12.20
2	955478	EE,(Education)M-133, SWA & SWB	675114/-/-	15.07.17	15.07.18
3	263567	EE,(Education)M-133, SWA & SWB	70,000/-	06.08.16	06.08.17
4	551108	EE,(Education)M-133, SWA & SWB	14,500/-	03.11.15	03.11.17
5	350029	EE,(Education)M-133, SWA & SWB	23200/-	24.11.14	24.11.15
6	33362082148	EE,(Education)M-133, SWA & SWB	5200/-	08.10.13	08.06.14
7	U6621152301	EE,(Education)M-133, SWA & SWB	13000/-	09.03.13	09.03.14
8	33269752643	EE,(Education)M-133, SWA & SWB	3000/-	05.09.13	05.04.14
9	32672520029	EE,(Education)M-133, SWA & SWB	4000/-	23.11.12	23.05.13
10	626039	EE,(Education)M-133, SWA & SWB	19214/-	27.05.15	27.02.19

Necessary steps should be taken for settlement of these FDRs/Bank Guarantees under intimation to Audit. The Division may works out the details of deposits of more than 3 years and credit in Govt. Revenue, under intimation of Audit. Other similar type of cases may also be reviewed under intimation to Audit.

**TAN 5 Non adherence of Rule 59 of R&P Rules**  
(Ref. audit memo No. 13 dated 16.03.2020)

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.

Non adherence to above said rule may be elucidated to audit.

**TAN 6 Non adherence of Rule 154 of GFR 2017, while making the purchases**  
(Ref. audit memo No. 14 dated 16.03.2019)

The Rule 154 of GFR 2017 explains that the Purchase of goods upto the value of Rs. 25,000/- (Rupees Twenty Five Thousand only) on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format:-

*"I, \_\_\_\_\_, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."*

On scrutiny of the bills/records, it came to notice that the certificates as desired above are not recorded anywhere and the purchases have been made.

Non adherence to above said rules may be elucidated to audit.



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**TAN 7**      **Improper Maintenance of Cash Book**  
(Ref. audit memo No.15 dated 17.03.2020)

As per Rule 13 (ii) of Receipt & Payment Rules, all monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check.


As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the totaling of the Cash Book or have this done by some responsible officer other than the writer of the Cash Book and initial is correct.

As per rule 13 (iv) of Receipt & Payment rules, at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect "Certified that Cash amounting to Rs.----- (Rupees ..... only) has been physically verified and found correct as per the balance recorded in the Cash Book."

During the test audit of Cash book of Executive Engineer (Education) M-133,SWA & SWB, Govt. Co-Education Sr. Sec. School (Site-I) Dwarka, Sector-6, New Delhi-110075 for the audit period from the following discrepancies have been noticed:-

1. Page counting certificate should be recorded under attestation of DDO.
2. A number of entries regarding transaction in Cash Book have not been signed/authenticated by the DDO, as required under Rule 13 (ii) of Receipt & Payment Rules.
3. Certificate required as per rule 13(iv) of R & P Rules at the end of the closing of each month has not been found attestation by the DDO.
4. A number of cutting/overwriting have been made in the cash book without attestation/authentication by the DDO.

Necessary steps should be taken to rectify the above observations under intimation to audit.



**TAN 8** **Improper maintenance of MAS Register, Register for site and various Stock Registers**  
(Ref. audit memo No. 14 dated 26.02.2020)

**(I) Physical Verification of Non-Consumable and Consumable Stock.**


Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.

On scrutiny of the Stock registers of 2014-19 produced to Audit Party, it has been observed that no physical verification of consumable and Non-Consumable items as well as Consumable items was undertaken by the O/o Engineer (C) SRD Project-1, M-241, Lok Nayak Setu, Paschim Tutt, I. P. Estate, New Delhi-110002.

**(II) The following discrepancies have also been noticed:-**

- (a) Page counting certificate has not been recorded on first page of stock registers.
- (b) Alphabetical index not maintained
- (c) Other column in Stock register are also left blank
- (d) A number of cutting/overwriting made in the stock register has not been authenticated by the store officer/incharge.
- (e) Non Consumable Stock Register has not been maintained separately.

Necessary steps should be taken for proper maintenance of the MAS Register, Register for site and various Stock Registers and conducting annual physical verification of consumable/non consumable store, under intimation to audit.

  
**(Ajay Kumar Chandna)**  
**Inspecting Audit Officer**  
**Audit Party No.X**