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

**Internal Audit report on accounts of Office of Executive Engineer (Education), South & South East (M-423), Okhla Fly Over, Sukhdev Vihar, New Delhi-110065 for the period 2012-13 to 2019-20**

**Introduction**

The accounts of office of the Office of Executive Engineer (Education), South & South East (M-423), Okhla Fly Over, Sukhdev Vihar, New Delhi-110065 for the period 2012-13 to 2019-20 were test audited by the Audit Party No-XXIII during the period 09.07.2020 to 22.07.2020 (10 working days) comprising of Shri A.K. Bhatt, (I.A.O), Shri S.K. Shrivastava (AAO) and Sh. Inder Singh (Sr. Asstt.).

**Aims and Objectives**

The Division M-423 now Education Maintenance Division (South & South East) falls under the jurisdiction of Chief Engineer (Projects), Education Zone, 1<sup>st</sup> Floor, M.S.O. Building, New Delhi-110002 and the Division is headed by the Executive Engineer (Education) South, Okhla Flyover, Sukhdev Vihar, Delhi-110065, who is also functioning as DDO. There are 04 Sub-Divisions under the jurisdiction of EE, Education. The Divisions is a construction Division and responsible to construct various school buildings in South and South East Delhi at different locations.

This is the first audit of this Division as this Division as this Division is Construction Division from May 2016 before that this Division was Maintenance Division (M-423) under Circle M-42 from July 2012.

**Detail of HOO/DDO/Cashier during 2012-13 to 2019-20**

**HOO/DDO**

S.No.	Name	Designation	Period of stay in Division of Date
1	Er. Binod Kumar	Executive Engineer	18.04.2012 to 26.12.2014
2	Er. Jai Singh	Executive Engineer	27.12.2014 to 18.08.2015
3	Er. K.C. Bajpai	Executive Engineer	19.08.2015 to 24.12.2019
4	Er. A.K. Roy	Executive Engineer	24.12.2019 to till date

*Pr. B. Bhatt*

**Divisional Accountant**

S.No.	Name	Designation	Period of stay in Division as of Date
1	Shri Kamal Meghnani	Asstt. Accounts Officer	18.04.2012 to 05.11.2015
2	Shri Ram Pal Singh	Asstt. Accounts Officer	06.11.2015 to 03.02.2020 (No Accountant has been posted thereafter)

**Cashier**

S.No.	Name	Designation	Period of stay in Division as of Date
1	V. Shreedhar	LDC	18.04.2012 to 19.05.2014
2	Shri Nihal Singh	LDC	20.05.2014 to 19.11.2018
3	Shri Vishwardhan	LDC	19.11.2018 to till date

**Budget Allotment and Expenditure during 2012-13 to 2019-20 (Rs. in Lakhs)**

**Plan**

Finanacial Year	Budget	Expenditure	Balance
2012-13	1062.00	945.90	116.10
2013-14	1964.00	1922.02	41.98
2014-15	3379.00	3056.68	322.32
2015-16	9029.00	8218.88	810.12
2016-17	27525.00	27511.63	13.37
2017-18	11130.00	10013.43	1116.57
2018-19	7210.00	4374.30	2835.70
2019-20	20079.00	18965.76	1113.24

**Budget Allotment and Expenditure during 2012-13 to 2019-20 (Rs. In Lakhs)**

**NonPlan**

Finanacial Year	Budget	Expenditure	Balance
2012-13	340.00	331.42	8.58
2013-14	443.00	435.64	7.36
2014-15	576.50	527.27	49.23
2015-16	445.00	423.08	21.92
2016-17	73.00	43.32	29.68
2017-18	279.00	19.64	259.36
2018-19	20.75	4.56	16.19
2019-20	12.00	1.35	10.65

*Pr. Mal*

**Sanctioned strength as on 31.03.2020**

S.No.	NAME OF POST	SANCTIONED	FILLED	VACANT
1	GROUP A	01	01	0
2	GROUP B	06	05	01
3	GROUP C	26	11	15
4	WORK CHARGED STAFF	00	00	00
	<b>TOTAL</b>	<b>33</b>	<b>17</b>	<b>16</b>

**Statutory Audit**

As informed by the **Executive Engineer (Education), South & South East (M-423), Okhla Fly Over, Sukhdev Vihar, New Delhi-110065**, the AGCR Audit of this office has been conducted by the AGCR upto financial year 2017-18.

**Maintenance of Records**

The maintenance of records of office of the **Executive Engineer (Education), South & South East (M-423), Okhla Fly Over, Sukhdev Vihar, New Delhi-110065** for the period 2012-13 to 2019-20 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 is Construction Division from May 2016 before that this Division was Maintenance Division (M-423) under Circle M-42 from July 2012.

**Details of old recoveries: NIL**

*Atul Kumar*

**Current Audit Report**

During the course of current audit, 21 audit memos were issued. Out of these, 10 were record memos and remaining 11 were observations memos highlighting various irregularities. No memo is settled on the spot. Therefore, all the 11 memos, converted into 08 Para (07 Para + 1 NPR) and 4 TAN.

Memo No.	Para No.	Brief of the para	Outstanding Para	Outstanding Tan
12	1	Execution of work with abnormally low rate	1	
13	2	Delayed in completion of work	1	
14	3	Non levy of compensation in delayed work Rs. 52,77,85,161 /-	1	
15	4	Unrealistic estimates	1	
17	5	Provision of Contingency and its Utilization during the period 2012-13 to 2019-20.	1	
18	6	Purchase made outside GeM	1	
19	7	Irregularity in Hiring of Vehicle under Work Head (Work Contingency)	1	
	8	Non-Production of Record	1	
	TAN No.			
11	1	Public Works (Suspense) Deposit		1
16	2	Uncleared cheques		1
20	3	Non Maintenance of Contractor Ledger		1
21	4	Non-maintenance of register of Bills		1
		<b>Total</b>	<b>8</b>	<b>4</b>

*A. R. R. R.*

The details of current recoveries are as under: -

Sr. No.	Audit Memo No.	Para No.	Brief of the Para's	Amount (Rs.)	Amount recovered (Rs.)	Balance Amount (Rs.)
1			NIL			

The internal audit report has been prepared on the basis of information/records furnished and made available by the **Executive Engineer (Education), South & South East (M-423), Okhla Fly Over, Sukhdev Vihar, New Delhi-110065**. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Auditee.

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

PART-II

CURRENT AUDIT REPORT (2012-13 to 2019-2020)

Para No. 1:- Execution of work with abnormally low rate.  
(Ref. Audit Memo No.12 dated 10.07.2020)

On test check of record, it has been observed that during the year 2014-15 and 2015-16 in the following works, the tender amount was below more than 55% of the estimated cost. All the abnormally low rate works are certified by the engineers that work done as per CPWD specification. Estimate is being carried out on the basis of DSR 2014. It raises a serious question about the quality of work done and the method of estimation of the work. It needs elucidation that how the department ensures quality with this abnormally low rate quoted work. The below mentioned work should be referred to QCC of the department and report should be obtained. Details are given below:-

S.No.	Agreement No.	Name of Work	Agency	Estimated Cost (Rs.)	Tender Amount (Rs.)	% Below the Estimated Cost
1	17/2014-15	A/R & M/O Non Residential Buildings under M-4233 during 2014-15 (SH: Internal & External Finishing Works at Schools of New Friends Colony, Molarband No. 3, Tajpur Pahari, J.J.Colony Madanpur Khadar)	Sh. Shakeel Ahmad	1756145	509458	70.99
2	19/2014-15	A/R & M/O Non Residential Building at M-4233 during 2014-15 (SH: Painting & White Washing of N.C.C. Office Building)	Mohd. Aftab	160268	47920	70.10
3	20/2014-15	A/R & M/O Non Residential Building under Sub. Division M-4232 at Giri Nagar, Kalkaji, New Delhi during 2014-15 (SH: Internal & External Finishing Works in Schools of SKV Noor Nagar, Jogabai, Jasola & Madanpur Khadar.)	Irfan Ahmad	1754345	527005	69.96
4	21/2014-15	A/R & M/O M.B.I.T., Maharani Bagh, New Delhi during 2014-15 (SH: Internal & External Finishing Works of Main Building, Hostel & Office etc.)	Sh. Kishan Lal	1940176	562263	71.02
5	32/2014-15	Repair & Maintenance of Residential & Office Building of Delhi Police under Sub. Division M-4233 at Sunlight Colony, New Delhi (SH: Internal & External Finishing & Other Repair Works.)	Sh. Rakesh Kumar	1556323	484328	68.88
6	46/2014-15	A/R & M/O Residential Building under Sub. Division M-4233, New Delhi during 2014-15 (SH: Internal & External Finishing Works of M.B.I.T. Qtrs.)	M/s M.A. Builders	1851585	521025	71.86
7	56/2014-15	A/R & M/O School Building in Hari Nagar & Sarai Kale Khan area New Delhi (SH: Internal & External Face Lift & Finishing Work).	Mohd. Arif	1883400	489872	73.99

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8	1/2015-16	Painting, Distemping, Repair to Plaster, Glass Panes & Boundary Wall at 4 Bn. NCC Okhla Industrial Estate, Phase-III, New Delhi.	Mohd. Noushad	478058	138111	71.11
9	12/2015-16	E.O.R. to Acharya Narendra Dev College at Govind Puri, Kalkaji, New Delhi during 2015-16 (SH: External & Internal Finishing etc.)	Sh. Sabur Alam	2391680	1038946	56.56

Similar other cases may also be reviewed under intimation to Audit.

**Para No. 2:- Delay in completion of work. (Ref. Audit Memo No.13 dated 10.07.2020)**

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:-

Sl. No.	Agreement No.	Name of Work	Agency Name	Tendered Amount	DOS	DOC	Delay (Approx.) Till date (09.07.20)
1	2/2017-18	Providing consultancy services for comprehensive planning and designing of construction of School Buildings at various locations in Delhi (1) Govt. Middle School, Sarita Vihar (2) Govt. Sr. Sec. School, Sultanpur (3) Sr. Sec. School, Tehkhand (4) Jonapur-I (5) Jonapur-II (6) RPVV at Sector 'A', Vasant Kunj (Package-C).	M/s The Space Design Group	7150000	19-11-17	30-11-19	7 Month
2	9/2018-19	C/o boundary wall of vacant land piece at Dakshinpuri Extn., New Delhi. For opening of new Govt. school building on plot block-8 opposite H. No. 22, Block-2, opposite plot No. 2/293, Block-E, pocket-II. Block-B opposite H. No. 309.	M/s Wakeel Ahmed Siddique	7539746	18-05-18	17-11-18	1 Year, 7 Month
3	15/2018-19	C/o Additional Classrooms in existing premises under jurisdiction under DDE(South East) (Priority-II) (SH: C/o classrooms, labs & Toilets i/c Internal & External Water Supply, Sanitary & Electric Installations, Development of Site and Firefighting System etc. at RPVV Lajpat Nagar, Co-Ed. SSS Lajpat Nagar AND GBSSS Jungpura, New Delhi (School ID : 1925334, 1925335 & 1924004) (Package-G).	M/s Reliance Electric Works	230252123	08-02-18	04-08-19	11 Month

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4	17/2018-19	C/o Additional Classrooms in existing premises under jurisdiction under DDE(South East) (Priority-II) (SH: C/o classrooms, labs & Toilets i/c Internal & External Water Supply, Sanitary & Electric Installations, Development of Site and Firefighting System etc. at S.K.V. Andrews Ganj, SV Shahpur Jat and S.B.V., Sadiq Nagar, New Delhi (School ID : 1924033, 1925333 & 1924009) (Package-F).	Sh. Devinder Singh	211149290	08-02-18	04-08-19	11 Month
5	18/2018-19	C/o Additional Classrooms in existing premises under jurisdiction under DDE(South) (Priority-II) (SH: C/o classrooms, labs & Toilets i/c Internal & External Water Supply, Sanitary & Electric Installations, Development of Site and Firefighting System etc. at SKV (Gargi) Green Park Extension, SV Safdarjung Enclave, SKV Hauzrani, New Delhi. (School ID: 1925032, 1719106 & 1923041) (Package-M).	Sh. Devinder Singh	231924681	08-02-18	04-08-19	11 Month
6	19/2018-19	C/o boundary wall and raising of existing boundary wall in newly allotted land at village satbari, South District, New Delhi.	Sh. Prem Chand	3129369	06-01-19	05-04-19	1 Year, 3 Month
7	20/2018-19	C/o Additional Classrooms in existing premises under jurisdiction under DDE(South East) (Priority-II) (SH: C/o classrooms, labs & Toilets i/c Internal & External Water Supply, Sanitary & Electric Installations, Development of Site and Firefighting System etc. at SKV Hari Nagar, Ashram, GBSS, Sarai Kale Khan & Govt. Co.-Ed., Middle School, Sarai Kale Khan, Vidut Nagar, New Delhi (School ID : 1924043, 1924018 & 1925418) (Package-D).	M/s Reliance Elektric Works	246423456	14-01-19	10-09-19	9 Month
8	21/2018-19	C/o additional classrooms in existing premises under jurisdiction under DDE(South East)(Priority-II) (SH: C/o classrooms, Labs. & Toilets i/c Internal & External Water Supply, Sanitary & Electric Installations, Development of site and firefighting system etc. at GBSSS, Varun Marg, Defence Colony, S.K.V. A-Block, S.K.V. C-Block, Defence Colony, S.V. Ali Ganj, S.V. Jorbagh, SV INA Colony and Co-Ed. Vidyalaya, Masjid Moth, New Delhi (School ID : 1924014, 1924025, 1924023, 1924003, 2026005, 1924039 & 1925246) (Package-E).	M/s Roshan Real Estates Pvt. Ltd.	719405800	14-01-19	10-10-19	8 Month



9	22/2018-19	C/o additional classrooms in existing premises under jurisdiction under DDE(South East)(Priority-II) (SH: C/o classrooms, Labs. & Toilets i/c Internal & External Water Supply, Sanitary & Electric Installations, Development of site and firefighting system etc. at SKV Madanpur Khadar, GGSS DDA Flat, Kalkaji, Phase-II, GGSS No. 3, Badarpur, GGSS No. 3, Kalkaji and SPM Sarvodaya Vidyalaya C.R.Park, New Delhi (School ID: 1925062, 1925041, 1925248, 1925039 & 1925060) (Package-H).	M/s BCC Developers & Promoters Pvt. Ltd.	783666355	14-01-19	10-10-19	8 Month
10	23/2018-19	C/o additional classrooms in existing premises under jurisdiction under DDE(South)(Priority-II) (SH: C/o classrooms, Labs. & Toilets i/c Internal & External Water Supply, Sanitary & Electric Installations, Development of site and firefighting system etc. at SBV Yogi Arvind, GGSS Tigri, GGSS No. 2 Sector - 5 Ambedkar Nagar, Ishani G-Block Saket, SKV MB Road Pushp Vihar, New Delhi. (School ID: 1923005, 1923080, 1923050, 1923036 & 1923071) (Package-J).	Sh. Devinder Singh	284445458	14-01-19	10-10-19	8 Month
11	24/2018-19	C/o additional classrooms in existing premises under jurisdiction under DDE(South East)(Priority-II) (SH: C/o classrooms, Labs. & Toilets i/c Internal & External Water Supply, Sanitary & Electric Installations, Development of site and firefighting system etc. at GGSS Tajpur Pahari, S.K.V. Rani Jhansi & GGSS No. 2, Tughlakabad, Railway Colony New Delhi (School ID : 1925359, 1925031 & 1925046) (Package-B).	M/s Subham Builders	513980798	14-01-19	10-10-19	8 Month
12	25/2018-19	C/o additional classrooms in existing premises under jurisdiction under DDE(South East)(Priority-II) (SH: C/o classrooms, Labs. & Toilets i/c Internal & External Water Supply, Sanitary & Electric Installations, Development of site and firefighting system etc. at GGSS No. 1, GGSS No. 2, GGSS No. 4, Molarband & SKV Molarband, New Delhi (School ID : 1925401, 1925053, 1925400 & 1925037)(Package - A).	M/s Subham Builders	526841366	14-01-19	10-10-19	8 Month
13	26/2018-19	C/o additional classrooms in existing premises under jurisdiction under DDE(South East)(Priority-II) (SH: C/o classrooms, Labs. & Toilets i/c Internal & External Water Supply, Sanitary & Electric Installations, Development of site and firefighting system etc. at GGSS No. 1, East of Kailash, SKV No. 2, East of Kailash, SKV Srinivaspuri and GBSS, Garhi, Jharia Maria, New Delhi (School ID: 1924032, 1924027, 1924031 & 1924042) (Package-I).	M/s Iqbal Const. Co.	458620397	23-01-19	19-10-19	8 Month

14	27/2018-19	C/o additional classrooms in existing premises under jurisdiction under DDE(South)(Priority-II) (SH: C/o classrooms, Labs. & Toilets i/c Internal & External Water Supply, Sanitary & Electric Installations, Development of site and firefighting system etc. at SKV Begumpur, GGSS Begumpur, SKV Mehrauli & Mehrauli Qutub, New Delhi. (School ID: 1923057, 1923072, 1923079, & 1923004) (Package-K).	M/s Subham Builders	360750982	23-01-19	19-10-19	8 Month
15	28/2018-19	C/o additional classrooms in existing premises under jurisdiction under DDE(South East)(Priority-II) (SH: C/o classrooms, Labs. & Toilets i/c Internal & External Water Supply, Sanitary & Electric Installations, Development of site and firefighting system etc. at S.K.V. New Friends Colony, SKV Noor Nagar, GGSSS Jogabai, New Delhi (School ID : 1925033, 1925035 & 1925049) (Package-C).	M/s Subham Builders	422383066	23-01-19	19-10-19	8 Month
16	29/2018-19	C/o New Govt. School Building on vacant plot at C-Block, Sangam Vihar, New Delhi(SH: C/o classrooms, Labs. & Toilets i/c Internal & External Water Supply, Sanitary & Electric Installations, Development of site and firefighting system etc. at C-Block, Sangam Vihar, New Delhi	Sh. Devinder Singh	300209671	17-03-19	11-12-19	6 Month
<b>TOTAL</b>				<b>5307872558</b>			

From the above it is evident that the 16 works having tendered cost of Rs. 5,30,78,72,558/- 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.

Executive Engineer being HOO is directed to complete the work at the earliest under intimation to Audit.

**Para No. 3:- Non levy of compensation in delayed work Rs.52,77,85,161/-.**  
(Ref. Audit Memo No.14 dated 10.07.2020)

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 10% 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 report to the Executive Engineer within a week. Further, Executive Engineer shall review the 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

*Amr Bhat*

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:-

Sl. No.	Agreement No.	Name of Work	Agency Name	DOC	Delay (Approx.) Till date (09.07.20)	Tendered Amount	Amount of compensation not levied (@1.5% per month subject to 10% of TA) (Rs.)
1	2/2017-18	Providing consultancy services for comprehensive planning and designing of construction of School Buildings at various locations in Delhi (1) Govt. Middle School, Sarita Vihar (2) Govt. Sr. Sec. School, Sultanpur (3) Sr. Sec. School, Tehkhand (4) Jonapur-I (5) Jonapur-II (6) RPVV at Sector 'A', Vasant Kunj (Package-C).	M/s The Space Design Group	19-11-2017	7 Month	7150000	7,15,000
2	9/2018-19	C/o boundary wall of vacant land piece at Dakshinpuri Extn., New Delhi. For opening of new Govt. school building on plot block-8 opposite H. No. 22, Block-2, opposite plot No. 2/293, Block-E, pocket-II, Block-B opposite H. No. 309.	M/s Wakeel Ahmed Siddique	18-05-2018	1 Year, 7 Month	7539746	7,53,975
3	15/2018-19	C/o Additional Classrooms in existing premises under jurisdiction under DDE(South East) (Priority-II) (SH: C/o classrooms, labs & Toilets i/c Internal & External Water Supply, Sanitary & Electric Installations, Development of Site and Firefighting System etc. at RPVV Lajpat Nagar, Co-Ed. SSS Lajpat Nagar AND GBSS Jungpura, New Delhi (School ID : 1925334, 1925335 & 1924004) (Package-G).	M/s Reliance Elektric Works	08-02-2018	11 Month	230252123	230,25,212
4	17/2018-19	C/o Additional Classrooms in existing premises under jurisdiction under DDE(South East) (Priority-II) (SH: C/o classrooms, labs & Toilets i/c Internal & External Water Supply, Sanitary & Electric Installations, Development of Site and Firefighting System etc. at S.K.V. Andrews Ganj, SV Shahpur Jat and S.B.V., Sadiq Nagar, New Delhi (School ID : 1924033, 1925333 & 1924009) (Package-F).	Sh. Devinder Singh	08-02-2018	11 Month	211149290	211,14,929

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5	18/2018-19	C/o Additional Classrooms in existing premises under jurisdiction under DDE(South) (Priority-II) (SH: C/o classrooms, labs & Toilets i/c Internal & External Water Supply, Sanitary & Electric Installations, Development of Site and Firefighting System etc. at SKV (Gargi) Green Park Extension, SV Safdarjung Enclave, SKV Hauzrani, New Delhi. (School ID: 1925032, 1719106 & 1923041) (Package-M).	Sh. Devinder Singh	08-02-2018	11 Month	231924681	231,92,468
6	19/2018-19	C/o boundary wall and raising of existing boundary wall in newly allotted land at village satbari, South District, New Delhi.	Sh. Prem Chand	06-01-2019	1 Year, 3 Month	3129369	3,12,937
7	20/2018-19	C/o Additional Classrooms in existing premises under jurisdiction under DDE(South East) (Priority-II) (SH: C/o classrooms, labs & Toilets i/c Internal & External Water Supply, Sanitary & Electric Installations, Development of Site and Firefighting System etc. at SKV Hari Nagar, Ashram, GBSS, Sarai Kale Khan & Govt. Co.-Ed., Middle School, Sarai Kale Khan, Vidut Nagar, New Delhi (School ID : 1924043, 1924018 & 1925418) (Package-D).	M/s Reliance Elektric Works	14-01-2019	9 Month	246423456	246,42,346
8	21/2018-19	C/o additional classrooms in existing premises under jurisdiction under DDE(South East)(Priority-II) (SH: C/o classrooms, Labs. & Toilets i/c Internal & External Water Supply, Sanitary & Electric Installations, Development of site and firefighting system etc. at GBSS, Varun Marg, Defence Colony, S.K.V. A-Block, S.K.V. C-Block, Defence Colony, S.V. Ali Ganj, S.V. Jorbagh, SV INA Colony and Co-Ed. Vidyalaya, Masjid Moth, New Delhi (School ID : 1924014, 1924025, 1924023, 1924003, 2026005, 1924039 & 1925246) (Package-E).	M/s Roshan Real Estates Pvt. Ltd.	14-01-2019	8 Month	719405800	719,40,580
9	22/2018-19	C/o additional classrooms in existing premises under jurisdiction under DDE(South East)(Priority-II) (SH: C/o classrooms, Labs. & Toilets i/c Internal & External Water Supply, Sanitary & Electric Installations, Development of site and firefighting system etc. at	M/s BCC Developers & Promoters Pvt. Ltd.	14-01-2019	8 Month	783666355	783,66,636

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		SKV Madanpur Khadar, GGSSS DDA Flat, Kalkaji, Phase-II, GGSSS No. 3, Badarpur, GGSSS No. 3, Kalkaji and SPM Sarvodaya Vidyalya C.R.Park, New Delhi (School ID: 1925062, 1925041, 1925248, 1925039 & 1925060) (Package-H).					
10	23/2018-19	C/o additional classrooms in existing premises under jurisdiction under DDE(South)(Priority-II) (SH: C/o classrooms, Labs. & Toilets i/c Internal & External Water Supply, Sanitary & Electric Installations, Development of site and firefighting system etc. at SBV Yogi Arvind, GGSSS Tigri, GGSSS No. 2 Sector - 5 Ambedkar Nagar, Ishani G-Block Saket, SKV MB Road Pushp Vihar, New Delhi. (School ID: 1923005, 1923080, 1923050, 1923036 & 1923071) (Package-J).	Sh. Devinder Singh	14-01-2019	8 Month	284445458	284,44,546
11	24/2018-19	C/o additional classrooms in existing premises under jurisdiction under DDE(South East)(Priority-II) (SH: C/o classrooms, Labs. & Toilets i/c Internal & External Water Supply, Sanitary & Electric Installations, Development of site and firefighting system etc. at GGSSS Tajpur Pahari, S.K.V. Rani Jhansi & GGSSS No. 2, Tughlakabad, Railway Colony New Delhi (School ID : 1925359, 1925031 & 1925046) (Package-B).	M/s Subham Builders	14-01-2019	8 Month	513980798	513,98,080
12	25/2018-19	C/o additional classrooms in existing premises under jurisdiction under DDE(South East)(Priority-II) (SH: C/o classrooms, Labs. & Toilets i/c Internal & External Water Supply, Sanitary & Electric Installations, Development of site and firefighting system etc. at GGSSS No. 1, GGSSS No. 2, GGSSS No. 4, Molarband & SKV Molarband, New Delhi (School ID : 1925401, 1925053, 1925400 & 1925037)(Package - A).	M/s Subham Builders	14-01-2019	8 Month	526841366	526,84,137
13	26/2018-19	C/o additional classrooms in existing premises under jurisdiction under DDE(South East)(Priority-II) (SH: C/o classrooms, Labs. & Toilets i/c Internal & External Water Supply, Sanitary & Electric Installations, Development of site and firefighting system etc. at	M/s Iqbal Const. Co.	23-01-2019	8 Month	458620397	458,62,040

*for Iqbal*

		GGSSS No. 1, East of Kailash, SKV No. 2, East of Kailash, SKV Srinivaspuri and GBSS, Garhi, Jharia Maria, New Delhi (School ID: 1924032, 1924027, 1924031 & 1924042) (Package-I).					
14	27/2018-19	C/o additional classrooms in existing premises under jurisdiction under DDE(South)(Priority-II) (SH: C/o classrooms, Labs. & Toilets i/c Internal & External Water Supply, Sanitary & Electric Installations, Development of site and firefighting system etc. at SKV Begumpur, GGSS Begumpur, SKV Mehrauli & Mehrauli Qutub, New Delhi. (School ID: 1923057, 1923072, 1923079, & 1923004) (Package-K).	M/s Subham Builders	23-01-2019	8 Month	360750982	360,75,098
15	28/2018-19	C/o additional classrooms in existing premises under jurisdiction under DDE(South East)(Priority-II) (SH: C/o classrooms, Labs. & Toilets i/c Internal & External Water Supply, Sanitary & Electric Installations, Development of site and firefighting system etc. at S.K.V. New Friends Colony, SKV Noor Nagar, GGSSS Jogabai, New Delhi (School ID : 1925033, 1925035 & 1925049) (Package-C).	M/s Subham Builders	23-01-2019	8 Month	422383066	422,38,307
16	29/2018-19	C/o New Govt. School Building on vacant plot at C-Block, Sangam Vihar, New Delhi(SH: C/o classrooms, Labs. & Toilets i/c Internal & External Water Supply, Sanitary & Electric Installations, Development of site and firefighting system etc. at C-Block, Sangam Vihar, New Delhi	Sh. Devinder Singh	17-03-2019	6 Month	300209671	270,18,870
			<b>TOTAL</b>			<b>53078,72,558</b>	<b>5277,85,161</b>

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. 4:- Unrealistic Estimates.(Ref. Audit Memo No.15 dated 10.07.2020)**

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 inconsistency between the tendered amount and actual payment made:-

S.No.	Agmt. No.	Name of work	Agency	Tender Amount (Rs.)	Actual Payment made (Rs.)	Difference between Tender Amount & Actual payment made (Rs.)
1	3/2015-16	C/o Underground Sump & Septic Tank with Sewerline & Extra Repair Work i/c Stair Covering at Fire Station, Mathura Road, New Delhi during 2015-16.	M/s Ranjit Construction.	2643154	3801426	1158272
2	4/2015-16	E.O.R. to S.K.V. Hari Nagar, Ashram, New Delhi during 2015-16 (SH: 4 Nos. Classroom change of roof A.C. Sheet to convert the red sand stone roof & grider and T iron frame, Kota Stone Slab Flooring 25mm thick, Kota Stone slab 25mm thick, P/F False Ceiling, Galvanised iron profile sheet, Demolishing cement concrete 1:3:6 or richer mix)	M/s Head Star Construction Co.	839684	1044526	204842
3	6/2015-16	A/R & M/O Non Residential Building Under Division M-423 at Sukhdev Vihar, New Delhi during 2015-16 (SH: Providing Services of Computer Operator, Ex-Service Man, Steno-typist & Office Attendant)	M/s Gaurav Construction Co.	473781	570824	97043
4	9/2015-16	A/R & M/O Residential & Non-Residential Building Under Education Maintenance Division (South) during 2015-16 (SH: Cleaning of Over Head & Under Ground Tanks).	M/s Unitech Water Solutions	2852780	3148880	296100
5	14/2015-16	External Development & Removal of Garbage from the premises of S.K.V., Hari Nagar, Ashram, New Delhi.	Sh. Sabur Alam	2100584	2624733	524149
6	18/2015-16	A/R & M/O Residential Building under Sub. Division M-4233 at Sunlight Colony, New Delhi during 2015-16 (SH: Structural & Misc. Repair at M.B.I.T.).	Sh. Sukhdev	1342775	1677740	334965

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7	24/2015-16	C/o Additional class rooms in existing premises under jurisdiction under EO Zone-24 of DDE (South) (Priority-I) (SH: C/o SPS Type Class rooms, Labs & MP Halls including Internal & External water supply, sanitary & Electric Installations, Development of site and fire fighting system etc at 2 schools of Chhattarpur(School ID 1923048, 1923081,)(Package - 3)	Sh. Kamal Singh	136781785	223199634	86417849	
8	26/2015-16	C/o 1607 Additional Classrooms in existing premises under jurisdiction EO Zone 25 & 29 of DDE South East (Priority-I) of 22 Govt. School Buildings. C/o Class rooms i/c Labs, Toilets & M.P.Hall etc. in GGSSS Tehkhand - School ID: 1925027)(Package-H)	M/s MIA Constructions Pvt. Ltd.	127047985	228440658	101392673	
9	42/2015-16	C/o 1607 Additional Classrooms in existing premises under jurisdiction EO Zone 25 & 29 of DDE South East (Priority-I) of 22 Govt. School Buildings. (SH: C/o Class rooms i/c Labs, Toilets & M.P.Hall etc. in Madanpur Khadar- SKV, School ID: 1925062)(Package-C)	M/s Purma Nand	156005408	185174359	29168951	
10	2/2018-19	External Development work in GGSSS No. 2 at Tugalkabad Railway Colony, New Delhi (School ID: 1925046).	Sh. Ahsan Khan	1498953	1914013	415060	
11	4/2018-19	External Development work related to Drainage System, Septic Tank, and drainage system development and connected to main road, modification of main entrance gate at GGSSS No.2 Molarband New Delhi, (School ID: 1925053).	Sh. Ikram Ali	1933842	2670698	736856	
12	8/2018-19	C/o Pucca School Building at Madanpur Khadar, J.J. Colony, Phase-II, New Delhi. (Misc. Additional Provisions in the structure and premises of the school to serve as "School of Excellence"). SH:- Brick work in cement mortar 1:6 for sentry post, 25mm thick cupboard shutters, structural steel work for staircase shade, collapsible steel shutters in each staircase, stainless steel railing etc. in school of Excellence, Madanpur Khadar JJ Colony Phase-II 1925432.	M/s Noor Construction Co.	4937965	9973667	5035702	
13	10/2018-19	C/o 04 additional classrooms, separate connection, separate water supply connection, partition of wall 4 mtr. Height of bifurcate the school, construction RWH pit and borewell, construction road and pathways and provision of two entrance gate and security posts in existing premises of SKV New Friends Colony (School ID 1925033).	M/s Aliyan Construction Co.	6199788	10421110	4221322	
						TOTAL	230003784

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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 13 works executed during the year 2015-16 & 2018-19 there amount of works were escalated aggregating to Rs. 23.00 Crore.

Planning Branch of this Division is directed to prepare the estimates with reasoning and not overlook the site conditions. In future estimates will be prepared in such a way that the amounts of the works not escalated in any manner.

**Para No. 5:- Provision of Contingency and its Utilization during the period 2012-13 to 2019-20.**  
(Ref. Audit Memo No.17 dated 14.07.2020)

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 2012-13 to 2019-20, 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:

Financial Year 2012-13			Type of Bill	Charged to	Amount
S.No.	CV No.	Date			
1	22	21.07.2012	Purchase of furniture	A/R & M/O	59,943.00
2	23	26.07.2012	MTNL Bill	A/R & M/O	1,207.00
3	24	26.07.2012	MTNL Bill	A/R & M/O	1,662.00
4	25	26.07.2012	MTNL Bill	A/R & M/O	831.00
5	26	26.07.2012	MTNL Bill	A/R & M/O	1,325.00
6	18	14.08.2012	Stationery Bill	A/R & M/O	5,208.00
7	19	14.08.2012	Cartridge	A/R & M/O	8,127.00
8	20	14.08.2012	Stationery Bill	A/R & M/O	5,936.00
				<b>Total (1)</b>	<b>84,239.00</b>
Financial Year 2013-14			Type of Bill	Charged to	Amount
S.No.	CV No.	Date			
9	80	26.04.2013	MTNL Bill	A/R & M/O	312.00
10	81	26.04.2013	MTNL Bill	A/R & M/O	2,803.00
11	82	26.04.2013	MTNL Bill	A/R & M/O	1,426.00
12	95	27.04.2013	Stationery Bill	A/R & M/O	13,253.00
13	58	26.11.2013	MTNL Bill	A/R & M/O	307.00
14	59	26.11.2013	MTNL Bill	A/R & M/O	1,909.00
15	60	26.11.2013	MTNL Bill	A/R & M/O	799.00
16	61	26.11.2013	MTNL Bill	A/R & M/O	2,418.00
				<b>Total (2)</b>	<b>23,227.00</b>

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<b>Financial Year 2014-15</b>					
17	58	26.04.2014	MTNL Bill	A/R & M/O	255.00
18	59	26.04.2014	MTNL Bill	A/R & M/O	2,519.00
19	60	26.04.2014	MTNL Bill	A/R & M/O	757.00
20	61	26.04.2014	MTNL Bill	A/R & M/O	697.00
21	62	26.04.2014	MTNL Bill	A/R & M/O	1,717.00
22	63	26.04.2014	MTNL Bill	A/R & M/O	1,010.00
<b>Total (3)</b>					<b>6,955.00</b>

<b>Financial Year 2015-16</b>					
23	74	24.04.2015	MTNL Bill	A/R & M/O	752.00
24	75	24.04.2015	MTNL Bill	A/R & M/O	994.00
25	76	24.04.2015	MTNL Bill	A/R & M/O	1,244.00
26	77	24.04.2015	MTNL Bill	A/R & M/O	843.00
27	20	08.05.2015	Stationery Bill	A/R & M/O	14013.00
28	21	08.05.2015	Stationery Bill	A/R & M/O	5,595.00
29	22	08.05.2015	Cartridge	A/R & M/O	11588.00
<b>Total (4)</b>					<b>35,029.00</b>

<b>Financial Year 2016-17</b>					
30	7	21.04.2016	Conveyance Charges	A/R & M/O	500.00
31	8	21.04.2016	Conveyance Charges	A/R & M/O	500.00
32	9	21.04.2016	Conveyance Charges	A/R & M/O	500.00
33	10	21.04.2016	Conveyance Charges	A/R & M/O	500.00
34	24	25.04.2016	MTNL Bill	A/R & M/O	836.00
35	25	25.04.2016	MTNL Bill	A/R & M/O	2,969.00
36	26	25.04.2016	MTNL Bill	A/R & M/O	613.00
<b>Total (5)</b>					<b>6,418.00</b>

<b>Financial Year 2017-18</b>					
37	2	26.04.2017	MTNL Bill	A/R & M/O	1,815.00
38	3	26.04.2017	MTNL Bill	A/R & M/O	1,264.00
39	4	26.04.2017	MTNL Bill	A/R & M/O	1,020.00
40	9	29.04.2017	Purchase of furniture	A/R & M/O	92,069.00
41	10	29.04.2017	Purchase of furniture	A/R & M/O	92,564.00
42	11	29.04.2017	Purchase of furniture	A/R & M/O	89512.00
<b>Total (6)</b>					<b>2,78,244.00</b>

<b>Financial Year 2018-19</b>					
43	8	24.05.2018	MTNL Bill	A/R & M/O	747.00
44	9	24.05.2018	MTNL Bill	A/R & M/O	1,396.00
45	10	24.05.2018	MTNL Bill	A/R & M/O	1297.00
46	11	24.05.2018	MTNL Bill	A/R & M/O	571.00
47	12	24.05.2018	Purchase of Handbag	A/R & M/O	4,000.00
48	4	07.06.2018	Conveyance Charges	A/R & M/O	500.00
49	5	07.06.2018	Conveyance Charges	A/R & M/O	500.00
50	6	07.06.2018	Conveyance Charges	A/R & M/O	500.00

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51	9	07.06.2018	Stationery Bill	A/R & M/O	7,735.00
52	10	07.06.2018	Stationery Bill	A/R & M/O	13,907.00
53	11	07.06.2018	Stationery Bill	A/R & M/O	14,678.00
54	11	16.10.2018	MTNL Bill	A/R & M/O	1,391.00
55	12	16.10.2018	MTNL Bill	A/R & M/O	1,297.00
				<b>Total (7)</b>	<b>48,519.00</b>
<b>Financial Year 2019-20</b>					
56	3	20.04.2019	MTNL Bill	A/R & M/O	1,391.00
57	4	20.04.2019	MTNL Bill	A/R & M/O	1,297.00
58	6	17.05.2019	MTNL Bill	A/R & M/O	375.00
59	8	23.05.2019	Conveyance Charges	A/R & M/O	500.00
60	9	23.05.2019	Conveyance Charges	A/R & M/O	500.00
61	33	28.06.2019	MTNL Bill	A/R & M/O	1,297.00
62	34	28.06.2019	MTNL Bill	A/R & M/O	1,391.00
63	7	20.08.2019	Stationery Bill	A/R & M/O	12,544.00
64	8	20.08.2019	Stationery Bill	A/R & M/O	20,188.00
				<b>Total (8)</b>	<b>39,483.00</b>
<b>Grand Total (1 to 8)</b>					<b>5,22,114.00</b>

The Department may take necessary action to regularize Rs.5,22,114/- 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.

**Para No. 6:- Purchase made outside GeM. (Ref. Audit Memo No. 18 dated 15.07.2020)**

As per the directions issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide OM No. F.20/08/2017/866-873 dated 24.6.2017 read with OM dated 24.8.2017 the procurement of Goods and Services has been made mandatory for all those goods or services which are available on Gem.

On the Scrutiny of Bills/vouchers provided, it has been noticed that Division office continued to make purchases regularly from the local dealers in total violation of Govt. Guidelines and without procuring a non-availability certificate from Gem. Some examples are as under:-

Sr. No.	Voucher No.	Date	Amount paid	Item Purchased
1	9	07.06.2018	7,735.00	Stationery
2	10	07.06.2018	13,907.00	Stationery
3	11	07.06.2018	14,678.00	Stationery
4	22	27.06.2018	8,183.00	Stationery
5	9	25.07.2018	7,442.00	Stationery
6	9	22.04.2019	12,960.00	Stationery

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7	47	28.06.2019	7,846.00	Stationery
8	7	20.08.2019	12,544.00	Stationery
9	8	20.08.2019	20,188.00	Stationery
10	12	20.08.2019	9,539.00	Stationery
11	16	20.08.2019	9,522.00	Stationery
12	15	16.09.2019	5,711.00	Stationery
13	4	04.10.2019	13,582.00	Stationery
14	6	08.11.2019	15,764.00	Stationery
15	7	08.11.2019	19,580.00	Stationery
16	15	14.11.2019	11,268.00	Stationery
17	16	14.11.2019	9,652.00	Stationery
18	17	14.11.2019	17,861.00	Stationery
19	18	14.11.2019	16,847.00	Stationery
<b>Total</b>			<b>2,34,809.00</b>	

Executive Engineer may please get the expenditure regularized from the competent authority under intimation to audit. Further, similar other cases may also be reviewed under intimation to audit.

**Para No. 7:- Irregularity in Hiring of Vehicle under Work Head (Work Contingency).  
(Ref. Audit Memo No.19 dated 15.07.2020)**

As per order No. F.20/50/2015-AC/189-238 dated 10.12.2015 issued by Finance Department, GNCT of Delhi, it is mentioned that Administrative Secretaries have full powers to incur expenditure in respect of hiring of vehicles subject to the following conditions:-

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

The competent authority has decided to prescribe the following parameters which would be required to be fulfilled before incurring expenditure towards hiring of vehicles for office use:-

- (1) The vehicles shall be hired only for entitled officers (i.e. the officers who are working in PB-4: Rs.37400-67000 = Grade Pay Rs.10,000/- and above) in case government vehicles/staff cars are not available with the department.
- (2) In case the Department wants to hire vehicles for non-entitled officers in view of functional requirements, the Department shall seek the prior approval of FD with proper justification.
- (3) The Department shall ensure that the officers, who are allotted the hired vehicles, do not draw transport allowance.
- (4) The Departments shall also ensure that the hired vehicles are used for the purpose for which the same are hired.

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- (5) The Department shall enforce strict economy in government expenditure. The expenditure per vehicle shall not exceed the limit prescribed by the Finance Department from time to time.

During the test check of records, it has been observed that number of vehicles was hired by the department for day to day inspection of sites under work contingent without approval of Finance Department. The details of a few hiring vehicles are given below:

S. No.	Agreement No.	Charged to Work	Duration of hiring of vehicle	Expenditure incurred
1	2/2016-17	AR&MO to various school buildings under Education Maint. Division (S) during 2016-17. SH: Hiring of Inspection Vehicle for Education Maint. Division (South)	06 Months	2,58,502.00
2	1/2017-18	C/o 1607 Additional Classrooms in existing premises under jurisdiction EO Zone 25 & 29 of DDE South East (Priority-I) of 22 Govt. School Buildings. C/o Class rooms i/c Labs, Toilets & M.P.Hall etc. in G.G.S.S.S. & S.B.V. at Tughlakabad Extn. School ID: 1925048, 1925056)(Package-G). (SH: Hiring of inspection vehicle for Education Maintenance Division (South) & O/o The Project Manager (Education) Maintenance, New Delhi).	07 Months	6,86,475.00
			<b>Total</b>	<b>9,44,977.00</b>

As per order stated above, the Finance Department, GNCT of Delhi is competent for granting approval for hiring of vehicles on functional requirement. The Executive Engineer may please be provided the copy of approval of Finance Department for hiring of private vehicles under various work as mentioned above, otherwise the expenditure amounting to Rs. 9,44,977/- incurred on a/c of hiring of private vehicle may please be got regularized from the Finance Department under intimation to Audit.

Other similar cases may also be reviewed under intimation to Audit.

**Para No. 8:- 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. Property Register
2. Fidelity/Surety bond
3. Record / information regarding Installation of GPSs in the Govt. vehicle / Govt. hired vehicles.
4. T&P Registers
5. Register of Unserviceable Stores/Dead-Stock
6. Condemnation files/records
7. Security Deposit Register
8. Register for dismantled material account
9. Inspection Register of Sub-division

*A.K. Bhatt*

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

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**PART-III**

**TAN-1: -Public Works (Suspense) Deposit. (Audit Memo No. 11 dated: 09.07.2020)**

During the test audit of Monthly Accounts of Executive Engineer (Education), South & South East (M-423), Okhla Fly Over, Sukhdev Vihar, New Delhi-110025 for audit period 2012-13 to 2019-20, it has been observed that a heavy outstanding/unclaimed/unadjusted balances is still lying in 8443-part-II/III/IV/V as on 31/03/2020, 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 Deposits made by sub-ordinates as Security (Part I)	0	0	0	0	0
Civil Deposits Security Deposits (Part-II)	38929373	6161723	45091096	64614	45026482
Civil Deposits Public Works Deposits (Part-III)	12963962	1	12963963	0	12963963
Civil Deposits Unclaimed Deposits in the General Provident Fund (Part-IV)	0	0	0	0	0
Civil Deposits Other Deposits (Part-V)	56480383	19178327	75658710	5724720	69933990
<b>Total</b>	<b>108373718</b>	<b>25340051</b>	<b>133713769</b>	<b>5789334</b>	<b>127924435</b>

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. 45026482/- 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. 12963963/- (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. 69933990/- 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.

*Asw. Prasad*

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**TAN-2: - Uncleared cheques (Ref. Audit Memo. No. 16 dated 14.07.2020)**

Section 6.2.10 and 6.2.11 of Central Public Works Accounts Code states that cheques shall be payable at any time within three months after the month of its issue. If a cheque remaining unpaid for more than six months after the month of its issue and not surrendered for renewal/cancellation it should be cancelled.

Test check of Form CPWA-51 revealed that following 04 cheques amounting to Rs. 18,96,638/- were lying unpaid for a period ranging between 3 years to 7 years:

S.No.	Cheque No.	Date	Amount
1	B 262832	26.08.2013	15,26,449.00
2	A 866856	31.10.2014	10,000.00
3	B 262884	30.03.2015	86,240.00
4	C 533946	24.12.2016	2,73,949.00
		<b>Total</b>	<b>18,96,638.00</b>

Till date the above cheques have not been cancelled remained un-cleared and have become time barred. Necessary action may be taken and shown to next audit.

**TAN- 3: - Non Maintenance of Contractor Ledger (Ref. Audit Memo. No. 20 dated 15.07.2020)**

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.

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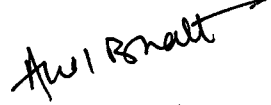
**TAN- 4: - Non maintenance of register of bills.(Ref. Audit Memo. No.21 dated 15.07.2020)**

As per 10.1 of the CPWD works Manual, a consolidated record of all the bills received from the subdivisions in respect of works/supplies should be maintained in the register of bills. The bills should be entered in the register strictly in the order of receipts and the payment of the bills should also be made strictly in the order of their receipts. On scrutiny of relevant records/information provided by the Division, it is revealed that the registers of bills were not maintained.

It was further noticed on scrutiny of relevant records/information provided by the Division that the division had not maintained history sheets of the assets to record the details maintenance work carried out such as dates of works carried out, the nature of works done, expenditure incurred etc. in the absence of history sheet of repairs and maintenance work carried were not ascertainable.

Register of bills and history sheets of the assets with regard to repairs and maintenance works carried out should be maintained to ensure transparency in processing and payments of bills as well as transparency in taking up o maintenance works.

It is advised to get the Bill Register prepared and show it to the next audit.

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