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**DIRECTORATE OF AUDIT  
GOVERNMENT OF N.C.T OF DELHI  
4<sup>TH</sup> LEVEL, C-WING, DELHI SACHIVALAYA: NEW DELHI**

**AUDIT REPORT OF OFFICE OF EXECUTIVE ENGINEER, PWD (DHC & ND) M-451, GROUND FLOOR, MSO BUILDING, DELHI FOR THE PERIOD 08.08.2013 TO 2018-19**

**INTRODUCTION**

The Internal Audit Report on the accounts of Office of Executive Engineer, PWD (DHC & ND), M-451, Ground Floor, MSO Building, Delhi, **for the period 08.08.2013 to 2018-19** was conducted by the field Audit Party No. XIX comprising of Shri Dinesh Kumar, IAO/AO, Sh. Suresh Kumar, AAO and Shri Ramesh Kumar, Jr. Asstt. The audit was conducted during 13 working days between 30.01.2020 to 17.02.2020.

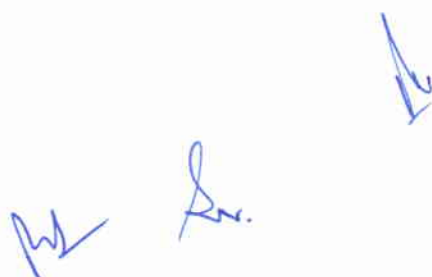
**AIMS AND OBJECTIVES**

PWD Division M-451 (Delhi High Court, New Delhi & Central) an electrical an Electrical Maintenance Division and follows the provision of the CPWD Manuals and Account Code in execution of its work. The Division is engaged in maintenance of Delhi High Court, Tis Hazari District Court, MSO Bldg., Trade & Taxes Bldg., Vikas Bhawan, College of Art, Motia Khan, Daryaganj, Chandni Chowk, Ahta ki dhara, Kashmere Gate, School Buildings, Mohalla Clinic, Delhi Police Work, Delhi Govt. Officers flats etc. and Street Lights of PWD Roads under the jurisdiction of this Division.

**H.O.D /H.O.O./ D.D.O's / CASHIERS**

The following officers have served as HOD/ HOO / DDO / Cashier during **08.08.2013 to 2018-19** :

S. No.	Name of the Officer	Period	
		From	To
<b>HOD/HOO/DDO</b>			
1.	Sh. Sanjay Kumar, EE(E)	08.08.2013	08.11.2018
2.	Sh. Satyajit Mandal, EE(E)	08.11.2018	31.03.2019
<b>Cashier</b>			
3.	Sh. Deepak Dhoyniyal, Cashier	30.08.2013	03.03.2018
4.	Sh. Ajay Kumar, Cashier	04.03.2018	Till date



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**Expenditure of the Department for the period**  
**08.08.2013 to 2018-19**

**(Amount in lacs.)**

<b>Period</b>	<b>Budget Allotted</b>	<b>Expenditure</b>
2013-14	Not provided to Audit	Not provided to Audit
2014-15	6534.00	6417.43
2015-16	5330.00	4853.21
2016-17	7817.00	6143.78
2017-18	9099.98	7714.14
2018-19	8321.80	7594.06

**Vacancy Statement of regular staff as on 31.03.2019:**

<b>S. No.</b>	<b>Name of the post</b>	<b>No. of Sanctioned posts</b>	<b>Filled</b>	<b>Vacant</b>
1.	Group-A	01	01	-
2.	Group-B	06	04	02
3.	Group-C	23	18	05
	<b>Total</b>	<b>30</b>	<b>23</b>	<b>07</b>

**Statutory Audit:**

The Statutory audit of the Office of Executive Engineer, PWD (DHC & ND) M-451, Ground Floor, MSO Building, Delhi has been conducted upto 31.03.2016 by AG (Audit) Delhi.

**Maintenance of Records:**

The maintenance of record of the Office of Executive Engineer, PWD (DHC & ND) M-451, Ground Floor, MSO Building, Delhi for the period 08.08.2013 to 31.03.2019 was found satisfactory subject to the observations made in the Current Audit Report.

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## PART - I

OLD AUDIT REPORT

S.No.	Period	Details of outstanding Paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
1.	-	-	-	-	-
	<b>TOTAL</b>	-	-	-	-

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/ Regularized	Balance
1.	-	-	-	-	-
<b>Balance recovery to be made</b>			-	-	-





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### Current Audit Report

During the course of current audit, 23 observation Memos were issued to the Office of Executive Engineer, PWD (DHC & ND) M-451, Ground Floor, MSO Building, Delhi for the period 08.08.2013 to 2018-2019. Audit Memos have been converted into 11 Audit Paras and 09 TANs.

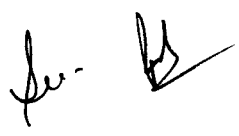
#### Details of Current Recovery:

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
1	03	5920	0	5920	PARA-01
2	15	11701	0	11701	PARA-02
3	06	1306	0	1306	PARA-03
4	09	56304	0	56304	PARA-04A
5	12	8703	0	8703	PARA-04B
	<b>Total</b>	<b>83934</b>	<b>0</b>	<b>83934</b>	

Internal audit report has been prepared on the basis of information furnished and made available by the Office of Executive Engineer, PWD (DHC & ND) M-451, Ground Floor, MSO Building, Delhi for the period 08.08.2013 to 2018-2019. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.



(DINESH KUMAR)  
INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. XIX



**PART-II**  
**CURRENT AUDIT REPORT (08.08.2013 to 2018-2019)**

**PARA-01 Short recovery of License Fee of Rs. 5920/-.** (Audit Memo No. 03 dated: 03.02.2020)

As per Order No. 4(1)/Misc./PWD&H/A-II/2004/P.F./2388-2480 dated 15.02.2018 rates of license fee of Residential Accommodation were revised w.e.f. 01.07.2017 in respect of departments like Delhi Police, Directorate of Training and Tech. Education, Hospital, Dte. Of Social Welfare, PWD Enquiry Office and other departments, which have departmental pool accommodation at their disposal were also required to follow and execute aforesaid revised rates of license fee at their own level and ensure that the latest license fee payable by the allottees is levied and collected as per the above order.

During the course of audit and scrutiny of records for the period 2017-18 & 2018-19, it has been observed that license fee rates are not being recovered at the revised rates in respect of below mentioned officers / officials.

The detail of short recovery of is as under:

Name of Officer/ official	Type of Quarter allotted	License fee recovered by the Deptt.	Period	License fee to be recovered (as per revised rates)	Diff.	Recovery to be made
Harpal Singh, MLD	II	Rs. 205/- p.m. (Rs.205+196)= 401	01.07.2017 to 31.01.2020 (31 months)	Rs. 310/- p.m.	Rs. 105/-	Rs. 3255/-
Farman Mohd., P.O.	II	Rs. 245/- p.m.	01.07.2017 to 30.04.2018 (10 months)	Rs. 310/- p.m.	Rs. 65/-	Rs. 650/-
Deepak Kumar Sherpa, Khallasi	II	Rs. 245/- p.m.	01.07.2017 to 31.01.2020 (31 months)	Rs. 310/- p.m.	Rs. 65/-	Rs. 2015/-
Total recovery to be made						Rs. 5920

Division may recover Rs. 5920/- on account of short recovery of license fee and further recover for the previous period, if any, after due verification of facts and figures under intimation to Audit.

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**PARA-02 Short deduction of Income Tax – Recovery of Rs. 11701/-.** (Audit Memo No. 15 Dated: 07.02.2020)

During the scrutiny of Income tax calculation records & pay bill register for the period 2017-18 & 2018-19, it has been observed that the Division has recovered short amount of Income Tax, details of short recovery is as under:

Financial Year	As per division			As per Audit			Less rebate u/s 87A	Income tax to be recovered + E Cess
	Gross Income	Taxable income	Income tax & E. Cess recovered	Gross income	Taxable income	Income tax		
<b>Tuk Lal, Pump Operator (income of T. Fee Rs. 27000/- not included by Division.)</b>								
2018-19	578708	388708	7213	605708	415708	8285	-	1349+54=1403
<b>Balraj, Operator (E&amp;M) (income of T. Fee Rs. 45750/- not included by Division. &amp; excess deduction of Rs. 360/- given by Division)</b>								
2018-19	749060	555700	24586	794810	601810	32862	-	9222+369=9591
<b>Suraj Pal Singh, Wireman (income of LTC Encashment of Rs. 1344 instead 13044 taken by Division &amp; Rs. 1905 income of OTA not included in gross income)</b>								
2018-19	621444	464084	11132	635049	477689	11384	-	680+27=707

Division may recover Rs. 11701/- on account of short recovery of Income Tax from the above officials after due verification of facts and figures under intimation to Audit. Similar type of other cases may also got reviewed at DDO / HOO level.

**PARA-03 Excess payment of adhoc-bonus - recovery of Rs. 1306/-.** (Audit Memo No. 06 Dated:03.02.2020)

As per Office Memorandum regarding Grant of Non-Productivity Linked Bonus (ad-hoc bonus) to government employees for the audit period, it has been provided that the benefit will be admissible to only those employees who have rendered atleast six months of continuous services. Pro-rata payment will be admissible to the eligible employees for period of continuous service during the year from six months to a full year.

During the scrutiny of service books & leave records it has been observed that following officials have availed extra ordinary leave during 2018-19.

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Sr. No.	Name of Official	Period of EoL
1.	Harpal Singh, Khallasi	16.05.2017, 23.05.2017, 29.05.2017 <b>(03 days)</b> 05.06.2017 to 06.06.2017, 21.06.2017 to 22.06.2017 <b>(04 days)</b> 18.10.2017 to 24.10.2017 <b>(07 days)</b> 03.11.2017, 7.11.2017 to 09.11.2017, 22.11.2017, 30.11.2017 <b>(06 days)</b> 02.12.2017, 05.12.2017, 07.12.2017, 20.12.2017 <b>(04 days)</b> 10.03.2018, 13.03.2018 <b>(02 days)</b> 02.05.2018, 15.05.2018 <b>(02 days)</b> 07.06.2018 to 14.06.2018, 17.06.2018, 18.06.2018 to 19.06.2018 <b>(11 days)</b> 15.08.2018 to 16.08.2018 <b>(02 days)</b> 05.09.2018 to 08.09.2018 <b>(04 days)</b> 19.09.2018, 28.09.2018 & 05.10.2018 <b>(03 days)</b> 16.03.2019, 20.03.2019 to 22.03.2019, 29.03.2019 to 31.03.2019 <b>(07 days)</b>
2.	Satish Kumar, Khallasi	15.11.2018 to 28.11.2018 <b>(14 days)</b>

Further scrutiny of pay bill register revealed that full bonus during 2018-19 & 2019-20 was paid to the above officials, hence resulted in excess payment as detailed below:

Name of official	Financial year	Period of EoL	Adhoc Bonus paid by Division during next F.Y	Adhoc Bonus to be paid after deducting period of EoL	Recovery to be made
Harpal Singh, Khallasi	2017-18	26 days	Rs. 6908/-	Rs. 6416/-	Rs. 492/-
	2018-19	29 days	Rs. 6908/-	Rs. 6359/-	Rs. 549/-
Satish Kumar, Khallasi	2018-19	14 days	Rs. 6908/-	Rs. 6643/-	Rs. 265
Total recovery to be made					Rs. 1306/-

Division may recover Rs. 1306/- on account of excess payment of Adhoc Bonus to the above official after due verification of facts and figures under intimation to Audit.

**PARA-04A Excess payment of Rs. 56304/- towards EPF for hiring of Services from M/s R.D. Engineers. (Audit Memo No. 09 dated: 06.02.2020)**

As per EPF rules, the contributions are payable on maximum wage ceiling of Rs. 15000/- only. During the test check of records of July, 2018 to Aug., 2018 it has been observed that work of RMO specialized Electrical & Mechanical Services of Tis Hazari Court, Delhi" was awarded to M/s R.D. Engineers vide Agreement No. 4/EE(E)/PWD/DHC & ND/Central/2018-19.

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The agency is charging EPF @ 12% (Employee Contribution) on wages over and above Rs. 15000/- whereas as per EPF rules the contribution are payable on maximum wage ceiling of Rs. 15000/- only, hence the Division made the excess payment to the Agency. Detail of excess payment made is as under:

Period	Amount on EPF charged by the agency	No. of workers	EPF charged by the Agency @ 12% per worker	EPF to be charged @ 12% per worker (over & above Rs. 15000)	Excess payment made to agency
July, 2018	16848	12	2022	0	24264
	16200	01	1944	0	1944
August, 2018	16848	13	2022	0	26286
	16200	01	1944	0	1944
	15552	01	1866	0	1866
<b>TOTAL RECOVERY TO BE MADE</b>					<b>56304</b>

Division may recover Rs. 56304/- from the above agency on account of excess payment towards reimbursement of EPF after due verification of facts and figures under intimation to Audit. Similar type of other cases may also be got reviewed.

**PARA-04B Excess payment of Rs. 8703/- towards ESIC for hiring of Services from M/s. Vivek Associates. (Audit Memo No. 12 Dated: 06.02.2020)**

As per ESIC rules, the contributions are payable on maximum wage ceiling of Rs. 21000/- only. During the test check of records of October, 2017 to May, 2018 it has been observed that work of MOEI & Fans installed at MSO Building, I.P. Estate, New Delhi" was awarded to M/s Vivek Associates vide Agreement No. 106/EE(E)/PWD/DHC & ND/Central/2017-18.

The agency has charged ESIC @ 4.75% on wages over and above Rs. 21000/- during January, 2018 to April, 2018 whereas as per ESIC rules the contribution are payable on maximum wage ceiling of Rs. 21000/- only, hence the Division made the excess payment to the Agency. Detail of excess payment made is as under:

Period	Amount on ESIC charged by the agency	ESIC charged by the Agency @ 4.75% per worker	ESIC to be charged @ 4.75% per worker (over & above Rs. 21000)	Excess payment made to agency
January, 2018	24167	1148	0	1148
	21649	1029	0	1029
February, 2018	24000	1140	0	1140
	21201	1008	0	1008
March, 2018	24167	1148	0	1148
	21649	1029	0	1029
April, 2018	24167	1148	0	1148
	22151	1053	0	1053
<b>Total</b>		<b>8703</b>	<b>0</b>	<b>8703</b>

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Division may recover Rs. 8703/- from the above agency on account of excess payment towards reimbursement of EPF after due verification of facts and figures under intimation to Audit. Similar type of other cases may also be got reviewed.

**PARA-05 Office expenditure charged to works.** (Audit Memo No. 05 Dated: 03.02.2020)

During the test check of vouchers relating to works for the audit period, it was observed that various expenditures were debited to various works but are of the nature of office expenditure. Such expenditures are given below:

S. No.	CV No. and date	Item	Name of work	Firm	Amount
1.	186, 4/4, 29.07..2017	Tata sky recharge	RMO sub-station at Vikas Bhawan, ND	M.K. Computer	4442
2.	110, 24.11.2017	Photo paper, Note pad, Ball pen, hand book, file cover, binder clip, stapler pin small etc.	RMO E&M Services at THC, Delhi	Prity Enterprises	13223
3.	122, 1(g) 25.07.2017	Colour slip pad, pencil, pilot pen, gum tube, colour flag etc.	RMO various electrical services at Trade & Tax Deptt. ND	Batra Sales Corporation	1303
4.	68, 20.07.2017	NIT file cover, agreement file cover, Photostat paper etc.	RMO lifts at Vikas Bhawan, New Delhi	Batra Sales Corporation	8987
5.	83, 22.07.2017	Supply of 12A, 88A, 803 Black, 803 colour tonner	RMO EI, fans, DG set & compound light	T.S. Enterprises	11445
6.	85, 22.07.2017	Supply of water dispenser	RMO E&M services at Tis Hazari Court, Delhi	Manishka Associates	7990
7.	04, (2&3) 13.07.2017	Seat cover & towel	MO E&M services at MSO Buildings, ND	Prakash drycleaners	2040
8.	09, 13.07.2017	Extra premium	-do-	Indraprastha Service station	11122
9.	10, 3/3, 5/5, 13.06.2017	Casio calculator, photocopy paper, glue stick, plastic folder, ruled register etc.	-do-	Asia traders	2520
10.	10, 6/6, 13.06.2017	Towel big, hand towel, log book etc.	-do-	Batra sales corporation	1785

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11.	553, 10/10,31.03.2018	GCC correction stapler pin	Book, slip,	RMO lift at Vikas Bhawan New Delhi	Taneja Enterprises	1240
12.	497, 31.03.2018	NIT file cover, agreement file cover, hand wash, leave file, plastic folder etc.		-do-	Batra Sales Corporation	4950
13.	93, 14.03.2018	EOT part I form, pen drive, final bill form, R/A bill form, pilot pen, unibal form etc.		MOEI & Fans at college of Art, Tilak Marg, N.D.	-do-	4826
14.	38. 07.03.2018	Black tonner cartridge		RMO electrical & mechanical services at 6 Flag Staff Road, Camp office	T.S. Enterprises	20365
15.	39, 07.03.2018	Magenta cartridge	Tonner	-do-	-do-	20365

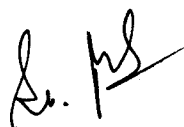

The above expenditure may be got regularized from Finance Department alongwith the review of similar types of other cases under intimation to Audit.

**PARA- 06 Non-completion of works.** (Audit Memo No. 11 Dated: 05.02.2020)

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:

Sr. No	Agreement No.	Name of work	Stipulated Date of start	Stipulated date of completion	Delay in days (06.02.2020)
1.	47/EE(E)/PWD/DHC&ND/Cent/2017-18	MOEI & fans, compound light and RMO DG Sets, Passenger Lifts, Fire Alarm / Fire Fighting system installed in 62 Nos. Type-V, Block-2 & 5, Multy Storyed Residential Complex at Motia Khan, Paharganj, New Delhi.	24.06.17	23.08.17	897 days

2.	52/EE(E)/PWD/DHC&ND/Cent/ 2017-18	Renovation of prosecution Branch room No. 160, 171, 172 & 223 at Tis Hazari Courts, Delhi.	30.06.2017	29.08.2017	891 days
3.	96/EE(E)/PWD/DHC&ND/Cent/ 2017-18	Replacement of out lived fire alarm system at Tis Hazari Courts Building, Delhi	30.09.2017	29.12.2017	769 days
4.	155/EE(E)/PWD/DHC&ND/Cent/ 2017-18	Replacement of defective fire alarm and fire fighting accessories at MSO Building, New Delhi.	27.01.2018	26.03.2018	682 days
5.	153/EE(E)/PWD/DHC&ND/Cent/ 2017-18	EOR to upgradation of security light at PHQ complex, New Delhi	21.01.2018	20.03.2018	688 days
6.	131/EE(E)/PWD/DHC&ND/Cent/ 2017-18	Construction of 13 passenger lift at PGC Building at Vikas Bhawan, New Delhi	17.12.2017	16.04.2018	661 days
7.	179/EE(E)/PWD/DHC&ND/Cent/ 2017-18	MOEI & Fans and RMO drinking water supply pump sets, fire fighting system, compound lights installed at various fire station under AE(E) M-4513, PWD, DHC & ND/Central, ND	18.03.2018	17.04.2018	660 days
8.	191/EE(E)/PWD/DHC&ND/Cent/ 2017-18	Maintenance of intercom system installed in various offices of PWD at MSO Building, ND	19.03.2018	02.04.2019	310 days
9.	203/EE(E)/PWD/DHC&ND/Cent/ 2017-18	Providing 2 Nos. 13 passenger lift at FOB Sanyas Ashram near ISBT at Kashmere Gate, Delhi.	08.04.2018	07.08.2018	549 days
10.	206/EE(E)/PWD/DHC&ND/Cent/ 2017-18	Routine maintenance & operation of CCTV system installed at Trade & Tax Building, IP Estate, N.D.	05.04.2018	16.04.2019	296 days

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11.	201/EE(E)/PW D/DHC&ND/Ce nt/ 2017-18	MOEI & Fans compound light and RMO Pump sets, 100 KVA capacity DG Set and AC equipments installed at Chief Electoral Officer Office, Kashmere Gate, Delhi.	06.04.2018	05.05.2018	642 days
12.	198/EE(E)/PW D/DHC&ND/Ce nt/ 2017-18	MOEI & Fans street / compound / Security Lights & RMO Pump Sets, Fire Extinguisher installed in various police stations at DB Gupta Road, Prasad Nagar, IP Estate, Parliament street etc.	29.03.2018	28.03.2019	315 days
13.	168/EE(E)/PW D/DHC&ND/Ce nt/ 2017-18	Upgradation of street lighting on stretch from Rajghat Samadhi to Vijay Ghat Samadhi service road, ring road and providing & fixing fittings at Rajghat to SPA College, IP Estate, New Delhi	18.02.2018	17.04.2018	660 days

From the above records, it is evident that the above works have not been completed till date. Division may take appropriate action to complete the above works under intimation to Audit.

**PARA-07 Inadmissible payment of Rs. 91580/- in violation of conditions of the contract.** (Audit Memo No. 13 Dated: 06.02.2020)

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

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

*See. P.S. [Signature]*

Sr. No.	Name of work with Agreement	Tendered cost	1.25 times of tendered cost	Actual payment made	Inadmissible payment
1.	Redevelopment of drainage system at Lothian – SPM Junction & Construction of Sump (180/2017-18)	1451325	1814156	1893843	79687
2.	RMO specialized Electrical & Mechanical services of Delhi High Court, New Delhi (164/2017-18)	7104000	8880000	8891893	11893
<b>TOTAL</b>					<b>91580</b>

The above expenditure may be got regularized from Finance Department alongwith the review of similar types of other cases under intimation to Audit.

**PARA-08A Non-revision of Technical Sanction.** (Audit Memo No. 14 Dated: 07.02.2020 & Audit Memo No. 19 Dated: 13.02.2020)

As per Section 2.5.2 of CPWD Works Manual stipulates that actual expenditure can exceed the technical sanction upto 10 per cent, beyond which revised technical sanction shall be necessary.

Test check of records of the division revealed that the final payment made to the contractor in excess of 10% Technical Sanction in respect of following works :

Name of work	Agreement No.	Estimated cost	Amount of Technical Sanction	Amount of TS in excess of 10%	Actual expndt	Inadmissible amount
Providing various services at DIET, Ansari Road, Daryaganj, New Delhi	232/EE(E)/PWD/D/DHC&ND/Cent/2016-17	232681	237358	261094	294438	33344
Providing of 7 Nos. Air Conditioners in the Branches shifted from 3 <sup>rd</sup> floor Medical Unit Building to Admn. Block of this Block, Delhi High Court, New Delhi.	76/EE(E)/PWD/DHC&ND/Cent/2016-17	286158	291910	321101	365745	44644
Maint. Of street light, igh Mast, Subways and FOB's under PWD EMD M-451 New Delhi.	83/EE(E)/PWD/DHC&ND/Cent/2015-16	505250	505250	555775	658117	102342

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Annual Comprehensive Maintenance of X-Ray Baggage Machine installed at Tis Hazari Court Complex, Delhi	205/EE/PWD/D HC&ND/CENT./ 2017-18	838548	855403	940943	1096089	155146
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Division may be obtained revised Technical sanction in the above case under intimation to audit.

**PARA-8B Execution of work without obtaining technical sanction.** (Audit Memo No. 21 Dated: 14.02.2020)

As per section 2.5.1 (a) of CPWD manual, after receipt of administrative approval and expenditure sanction, detailed estimates are required to be prepared for technical sanction. The technical sanction should be accorded by the competent authority before a work is taken in hand.

During the scrutiny of records it was noticed that in the below mentioned cases no technical sanction was obtained from the competent authority before executing these works which is against the above mentioned provision. Further in the absence of a technical sanction, it cannot be ensured that the proposals are technically sound and that the estimates are accurately prepared and are based on adequate data. The reasons for not obtaining technical sanction before executing these works may be explained to audit.

Sr. No.	Name of work	Agreement No.	Estimated cost	Tendered amount
1.	Maintenance and operation of E&M services installed at Delhi High Court, New Delhi.	22/EE(E)/PWDEMDM-451/15-16	305668	280000
2.	RMO Central A.C. Plants installed at 'A' Block Extension Block and New Administrative Block at Delhi High Court, New Delhi.	51/EE(E)/PWDEMDM-451/15-16	3518480	3246000
3.	RMO EI & Fans i/c all Electrical and Mechanical services installed at Delhi High Court, New Delhi.	61/EE(E)/PWDEMDM-451/15-16	12295032	9336000
4.	RMO all E&M services installed at Delhi High Court, New Delhi	76/EE(E)/PWDEMDM-451/15-16	299280	298779
5.	RMO all E&M services installed at Delhi High Court	88/EE(E)/PWDEMDM-451/15-16	696212	647952
6.	RMO all Elect. & Mech. Services in Extension Building & Lawyers Chamber Block-II at Delhi High Court, New Delhi	6/EE(E)/PWDEMDM-451/15-16	1145580	1145580

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Division may be obtained Technical sanction from the competent Authority in the above case under intimation to audit.

**PARA-09 Installation of GPS system.** (Audit Memo No. 22 Dated: 14.02.2020)

As per records provided by the EE, Division M-451, it was observed from the records made available to Audit that Division has hired two nos. of vehicle, out of which one vehicle is being used for inspection of street lights and the other one is being used for site Inspection.

However it was further intimated by the EE, Division M-451 that GPS system has not been installed in one vehicle being used for inspection of street lights.

Division may get the GPS system installed in the above vehicle under intimation to Audit.

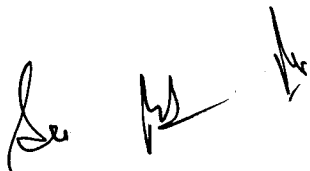
**PARA-10 Time bared cheques amounting to Rs. 117060/-.** (Audit Memo No. 04 Dated: 30.01.2020)

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

While scrutiny of form 51 – “Schedule of Reconciliation of cheques drawn and Remittances” and other related records for the month of March, 2019 it has been found that cheques amounting to Rs. 117060/-, which was issued by the division but not presented to bank for encashment and became time barred as per the detail given below:

Sl. No.	Cheque No.	Date of issue	Amount (Rs.)
01.	A 315093	16.10.2015	105730
02.	A 315142	21.12.2015	2736
03.	A 315144	26.12.2015	2880
04.	A 315583	21.04.2017	1714
05.	C 578807	23.02.2018	2000
06.	C 578808	23.02.2018	2000
<b>Total</b>			<b>117060</b>

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



**PARA-11 Non production of record. (Audit Memo No. 23 Dated: 14.02.2020)**

Following record has not been produced before the audit for scrutiny:

1. Reconciliation Statement for the period 2013-14.
2. Outsourcing of Security/Sanitation in the office/site.
3. Property Register.
4. List of unserviceable/condemned items.



(DINESH KUMAR)  
Inspecting Audit Officer  
Audit Party No. XIX



**PART-III  
(TEST AUDIT NOTE)**

**TAN-01 Heavy outstanding balances under deposits.** (Audit Memo No. 01 Dated: 30.01.2020)

During test check of monthly account (Form-79) of Ex. Engineer, M-451 for the month of March, 2019, it was observed that an amount of Rs. 24.69 crore was lying outstanding under the head "Public Works Deposits" as detailed below:

<b>Classes of deposits</b>	<b>Amount as on 31.03.2019</b>
Civil Deposits - Security Deposits (Part II)	3,22,09,594
Civil Deposits - Public Work Deposits (Part III)	20,72,76,999
Civil Deposits - Other Deposits (Part V)	73,90,401
<b>Total outstanding as on 31.03.2019</b>	<b>24,68,76,994</b>

Heavy accumulation under Part-II of Rs. 3.22 crore was indicative of non review of Deposit Register at Divisional Level from time to time. This should now be reviewed and all deposits more than three years old where refund is due be credited to Revenue.

Accumulation of Rs. 20.73 crore under Part-III was due to non execution of work against deposits. Details of deposits lying outstanding with the Department, Amount received, amount spend were not made available & thus it could not be verified how long the deposits were outstanding and which Department were involved. Deposit under Part V has accumulated due to withheld amount from contractor's bill on account of non-sanction of EOT cases, testing defects, pending works etc.

Accumulation of Rs. 0.74 crore under Part-V, Other Deposits was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.




Heavy accumulation indicated 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 head of the department under intimation to audit.

**TAN-02 Unrealistic Estimates.** (Audit Memo No. 02 Dated: 30.01.2020)

During the test check of records of office of Executive Engineer, PWD Division M-451, Ground Floor, MSO Building, Delhi, for the period 2017-18 to 2018-19, it has been noticed that there is huge variation between the estimates and the tendered amount. A few instances are as under:

*pr* *Sh* *ms*

Sr. No.	Sr. No. of Agreement Register	Name of work	Estimated Amount (In Rs.)	Tendered Amount (In Rs.)	Variation in %age
	2017-18				
1.	22	SITC of CCTV, replacement & light fitting with LED light, replacement of AC in conference hall and power wiring in Land & Bldg. department, B, C, D & G Block, Vikas Bhawan, ND	1366270	729860	(-) 46.58
2.	28	RMO all E&M service installed at Delhi High Court, ND.	3292050	1676884	(-) 49.06
3.	30	Maintenance and operation of street light and T light Mast on Delhi PWD Road under PWD DHC & ND/C	1406526	766590	(-) 45.50
4.	39	MOEI & Fans installed at MSO Bldg., IP Estate ND.	394490	197160	(-) 50.82
5.	45	RMO Specialized electrical and mechanical services of Tis Hazari Court, Delhi.	267600	112800	(-) 57.85
6.	96	Replacement of outlived fire alarm system at Tis Hazari Court Building, Delhi	9698215	4095750	(-) 57.77
7.	127	Providing CCTV surveillance system in compound of session house 2 <sup>nd</sup> North End Road, Delhi	852249	422550	(-) 50.42
9.	156	RMO specialized electrical & mechanical services at THC, Delhi	4003200	1950000	(-) 51.29
10.	163	Providing & replacement of the existing HPSV street lights with energy efficient LED street light for Improvement of illumination at Pandit Deen Dayal Upadhyay Marg from Ram Charan Aggrawal Chowk ITO to Minto Bridge	2930498	1570700	(-) 46.40
11.	81 (18-19)	RMO sub-station, DG sets at various storm water pumping house including hiring of DG sets for rainy season under PWD DHS & ND/C, ND	1508513	708000	(-) 53.06
12.	141	Maintenance & operation of street-light and high-mast on Delhi PWD road, under PWD DHC & ND/Central, New Delhi.	6507648	3187200	(-) 51.02
13.	176	RMO of window / split cassette type Air conditioner units, water coolers, RO system installed in PWD offices at MSO bold, ND.	3028359	1430711	(-) 52.76

14.	182	Running maintenance & operation of windows / spl. Type air conditioners unit & water coolers installed at trade & Tan Bldg., ND	1597353	793786	(-) 50.31
15.	185	Providing & fixing of exit signage Board at Tis Hazari, Court complex Delhi	3317760	1042250	(-) 68.59
16.	193	MOEI & fans, compound light and RMO drinking water supply pumpsets, DG Set, AC equipments water coolers, RO System, desert coolers, wifi system & misc. installation in 4 nos. Minister Bungalows at 8- Raj Niwas Marg.	1626750	685000	(-) 57.89
17.	194	RMO specialized electrical & Mechanical services of Tis Hazari Court, Delhi.	4055400	1579995	(-) 61.04

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

**TAN-03 Improper maintenance of Pay Bill Registers.** (Audit Memo No. 07  
Dated: 03.02.2020)

During the test check of the PBRs maintained by the Office of Executive Engineer, PWD, M-451, Ground floor, MSO Building, Delhi for the Audit period 2013-19 following irregularities have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, instalment No., PAN No. etc. were also not found completely filled.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
4. Monthly entries of Pay and allowances have not been entered properly in the PBRs and have not been signed by DDO.
5. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.

Necessary steps be taken to remove the above discrepancies under intimation to Audit.

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**TAN-04 Slow progress of works leading to missing the deadlines for completion of work.** (Audit Memo No. 08 Dated: 05.02.2020)

Test check of Agreement register revealed that progress of some of the works during the audit period was very slow and missed the stipulated date of completion by 03 to 09 months. Details of some of the works are given below for reference:-

S. No.	Name of the work	Name of the contractor	Stipulated date of start	Stipulated date of completion	Actual Date of Completion	Delay in Months (approx.)
1.	Providing proper illumination in the chambers of lawyers in Bar Area at Tis Hazari Court buildings (122)	M/s Rahul Associates	16.11.2017	15.01.2018	15.09.2018	08
2.	Renovation / upgradation of qtr No. A-1, A-2, A-3 and installation of LED fittings at Connaught Circus Fire Station ND. (128)	M/s Chetan Enterprise	06.12.2017	05.01.2018	05.09.2018	08
3.	C/O traffic engineering cell at 13 <sup>th</sup> Floor in MSO Building, PWD HQ, ND (141)	M/s Skyline Air Conditioning Engg. Pvt. Ltd.	09.01.2018	08.03.2018	17.09.2018	06
4.	Addition & alteration of work in electrical supply in Lawyers Toilet outside court building at Tis Hazari Court, Delhi including Renovation of Computer Branch, Room No. 232A at Tis Hazari Courts, Delhi. (145)	M/s Sh. Banke Bihari Electricals	26.01.2018	25.03.2018	24.09.2018	06
5.	RMO specialized Electrical & Mechanical services of Delhi High Court (136)	M/s Shaka Electricals (India)	02.01.2018	01.03.2018	18.06.2018	04
6.	Replacement of Outlived existing ST/WTAC units replacement of existing conventional fittings with LED energy saving fittings at Registrar Co-operative Societies Old Court Building, Parliament Street, N.D. (154)	M/s Kulrej	02.02.2018	01.03.2018	05.09.2018	06
7.	Providing additional computer power point at the seat of Reader, Tis Hazari Courts, Delhi (89)	M/s Krishna Electrical works	26.09.2017	25.01.2018	17.08.2018	07
8.	RMO various electrical services installed at Trade & Taxes Department Building, N.D. (88)	-do-	17.09.2017	16.11.2017	17.08.2018	09
9.	RMO 9 Nos. Passenger Lifts installed at MSO Building, ND (102)	M/s Otis Elevator Co. (I) Ltd.	13.10.2017	12.10.2018	16.03.2019	06

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10	Special repair of EI & Fans, Panel Compound light and providing & fixing of water cooler at Sarvodaya Kanya Vidyalaya, Dayanand Road, Daryaganj, Delhi (111)	M/s Classic Refrigeration works	01.11.2017	31.12.2017	03.08.2017	07
11.	MOEI & Fans installed at MSO Building IP Estate, ND (116)	M/s Chetan Enterprises	16.11.2017	15.01.2018	09.04.2018	03
12.	EOR to renovation of EI & Fans at DCP office, Darya Ganj, Delhi (48)	M/s Sugandha Electricals	20.06.2017	19.08.2017	24.01.2019	05
13.	Providing & fixing of CCTV system and electrical repair at SBV, Pataudi House, Darya Ganj, Delhi (107)	M/s Sonal Enterprises Pvt. Ltd.	25.10.2017	24.12.2017	05.04.2018	03
14.	RMO specialized Electrical & Mechanical Services of Tis Hazari Court, Delhi (57)	M/s Aas Electric Co.	14.07.2017	13.09.2017	26.06.2018	09
15.	Supplying and Installation of Fire extinguisher and Signage in different locations at Delhi High Court, New Delhi (67)	M/s Ador Engg. Pvt. Ltd.	25.07.2017	24.09.2017	05.02.2018	04
16.	RMO specialized Electrical & Mechanical Services of Delhi High Court, New Delhi.	M/s Hiltop Refrigeration	08.07.2017	07.07.2018	04.12.2018	05

It is suggested that the work may be finalized within the stipulated period of time in future.

**TAN-05 Physical Verification of Stock Register. (Audit Memo No. 10 Dated: 05.02.2020)**

Scrutiny of MAS stock registers maintained in the sub-divisions, it is observed that physical verification of Stock Register was not done. Whereas as per GFR Rule, 213 -

- 1) Physical verification of Fixed Assets: The inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account.
- 2) Verification of Consumables: A physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, shall be recorded in the stock register for appropriate action by the competent authority.
- 3) Procedure for Verification: (i) Verification shall always be made in the presence of the officer, responsible for the custody of the inventory being verified.  
 ii) A certificate of verification alongwith the findings shall be recorded in the stock register.

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

Division may get the physical verification done of MAS Stock Registers maintained in the Sub-division as per GFR Rule, 213 under intimation to Audit.

**TAN-06 Withheld of Security Deposit.** (Audit Memo No. 16 Dated: 07.02.2020)

During the course of audit of Cash Book of PWD M-451, it has been observed that a number of security deposits deposited by contractors against different works have been withhold for more than 02 or more years by the Division. Some of the cases are as under:

S. No.	Name of Contractor	CV No. with date of withheld of security deposit	Amount of Security Deposit
1.	M/s Jyoti Enterprises	49, 17.05.2017	26438
2.	M/s Shyam Sunder Tyagi	54, 17.05.2017	44323
3.	M/s Shaka Electrical	172, 30.05.2017	23847
4.	M/s Labotek	69, 19.06.2017	47960
5.	M/s Sugandha Electrical	141, 28.06.2017	45092
6.	M/s V.K. Enterprises	157, 30.06.2017	20211
7.	-do-	164, 30.06.2017	31240
8.	M/s Cool Rays	166, 30.06.2017	54145
9.	M/s S.K. Engineers	168, 30.06.2017	33324
10.	M/s KSR Brothers	118, 24.07.2017	26960
11.	M/s Shri Bankey Bihari Electricals	136, 26.07.2017	24428
12.	M/s Cool India	137, 26.07.2017	31732
13.	M/s Aletha Consulting Pvt. Ltd.	145, 26.07.2017	94333
14.	M/s Johnson Lifts Pvt. Ltd.	170, 29.07.2017	75969
15.	M/s Ajay M/c Tools	26, 14.09.2017	44395
16.	M/s M.G.I. Infra Pvt. Ltd.	68, 16.10.2017	67503
17.	M/s Krishna Electrical works	95, 16.10.2017	48359
18.	M/s Cool Rays	47, 12.10.2017	32468
19.	M/s MGI Infra Pvt. Ltd.	03, 07.10.2017	33433
20.	M/s Shaka Electrical	256, 31.08.2017	22439

Division may take appropriate action to refund the above security deposits to the concerned firms if the purpose of holding has been fulfilled and similar types of other cases may also be reviewed under intimation to Audit.

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TAN-07 **M.B. – Irregularities and Review.** (Audit Memo No. 17 Dated: 10.02.2020)

As per codal provisions contained in para 10.2.7 of CPWD Code all measurement book relating to a division should be maintained in Form 92 showing the Sr. No. of each book, name of the sub division to which issued, date of issue and date of its return of M.B to the division may be watched. Measurement book no longer required in the sub division should also be withdrawn promptly. During the scrutiny of the M.B. register maintained by the EE, M-451, the following irregularities were noticed –

1. Date of return of M.B. were not recorded in the register
2. Physical verification of MB in stock was not conducted

In terms of para 10.2.9 of CPWA Code each sub division is required to submit MB used in the sub division to division office from time to time. So that at least once in a year the entries recorded in each book are subject to the percentage check by the divisional officer. The divisional officer is expected to ensure that the annual review is conducted regularly and positively every year. Similarly the divisional accountant is also required to undertake the review of MB from the register.

Division may maintain the Measurement Books as per para 10.2.7 of CPWD Code under intimation to Audit.

TAN-08 **Improper maintenance of Service Books.** (Audit Memo No. 18 Dated: 13.02.2020)

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

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

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

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

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

(3) **Home Town**

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

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

Further, as per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official/teacher concerned. The said certificate has not been found pasted in the Service Book of following teachers/officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

**Details of some of Staff whose retirement is within 5 years**

S. NO.	NAME OF THE OFFICER / OFFICIAL	DATE OF RETIREMENT
1.	Krishan Kumar	31.08.2020
2.	Man Singh, Khallasi	31.07.2020
3.	Phool Kanwar, P.O.	30.09.2020
4.	Baleshwar Pandit, P.O.	31.01.2021
5.	Jagat Singh, Wireman	28.02.2021
6.	Rajender Prasad, Electrician	30.04.2021
7.	Yash Pal, Electrician	31.07.2021
8.	Suresh Kumar, Khallasi	31.01.2022
9.	Anand Singh, P.O.	28.02.2022
10.	Ram Visheshwar, P.O.	28.02.2022

Necessary steps be taken to remove the above discrepancies under intimation to Audit.

**TAN-09 Unfruitful expenditure on advertisement due to fore-closure of work. (Audit Memo No. 20 Dated: 13.02.2020)**

The CPWD Manual vide Section 15.1 (2) stipulates that before approval of NIT it is desirable to have availability of clear site, funds and approval of building plans from local bodies. During the test check of files of agreement of M-451, Delhi, it was observed that the division has awarded the work to the contractor as detailed below:

W.      W.      W.



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Sr. No.	Name of work	Tendered Cost of work	Stipulated date of start	Completion date	Agreement No.	Date of fore-closure	Name of contractor
1.	Construction of Mini Sectt in Complex of office of Registrar Cooperative Societies, Parliament Street, New Delhi	1148896	31.08.2016	30.10.2016	67/EE(E)/PWD/D HC & ND/Cent/ 2016-17	30.10.16	M/s Shaka Electrical (India)

The above work was fore-closed under clause 3A of the agreement without any specific reasons provided by the Client Department.

It is suggested that the NIT may be called after ensuring the conditions mentioned in section 15.1.(2) of CPWD Manual in future.

  
**(DINESH KUMAR)**  
**INSPECTING AUDIT OFFICER**  
**AUDIT PARTY NO. XIX**

