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Directorate of Audit
Government of NCT of Delhi
4th FLOOR, DELHI SECTT.
I.P. ESTATE, NEW DELHI

Sub. Internal Audit Report on accounts of Office of the Executive Engineer (South East Electrical) M-452 Tyagraj Stadium, Tyagraj Nagar, New Delhi 110003. For the period 2014-15 to 2022-23.

INRODUCTION

The accounts of Office of the Executive Engineer (South East Electrical) M-452 Tyagraj Stadium, Tyagraj Nagar New Delhi 110003 For the period 2014-15 to 2022-23 was test audited by audit Party No. 21 consisting of Sh. Rajesh Grover, IAO and Sh. Rupesh Kumar, ASO w.e.f 14/02/2024 to 13-03-2024. (Total working days 10, during this period undersigned remained on Training for 05 working days & on leave for five days and attended Head Quarter on 16/02/2024 and Rupesh Kumar ASO remained on leave from 26.2.2024 to 07.3.2024 and attended HQ on 16.2.2024 & 11.03.2024) .

AIMS AND OBJECTIVES

The Executive Engineer, EMD, South East, PWD Thyagraj Stadium, New Delhi-110003 comes under the control of Chief Engineer. South Zone, PWD, 7th floor, MSO Building , New Delhi and Superintending Engineer, South Circle PWD, Sukhdev Vihar, Under Modi Mill Fly over, Mathura Road, New Delhi. This division name is Electrical Maintenance Division (M-452), South East, PWD, Delhi. The Executive Engineer is the head of the Division with Planning Branch, correspondence Branch and Accounts branch.

This division contains three sub-divisions and the general function of the division is maintenance of South East District. The division is looking after the routine operation and maintenance of Electrical and Mechanical Services such as electrical installation, Fire Fighting System, Substations, D.G.Sets, Lifts and Escalators, ETP, Pumps , Street light, FOB, Subway etc. at various Govt. Building i.e. Thyagraj Sports Complex, G.B. Pant Polytechnic, Mira Bai Polytechnic, SCERT, ITI staff Qtrs, G.K. Staff Qtrs. Etc.

The division mainly concerned with strengthening and maintenance under the jurisdiction of this Division.

LIST OF HEAD OF OFFICE/DDO/CASHIER DURING THE PERIOD OF AUDIT ALONG WITH PERIOD OF STAY

Head of Office/DDO

S.NO.	Name & Designation	
1.	Er. Krushnarao Bokade	17/11/15 to 04/01/16
2.	Er. Manoj Kr. Gupta	05/01/16 to 31/01/21
3.	Er. Hari Om Mogra	01/02/21 to 31/03/21
4	Er. Rakesh Kr . Tripathi	01/04/21 to 23/07/21
5	Er. Khageshwar Kalah	24/07/21 to 22/07/22
6	Er. Moti Lal Meena	23/07/22 to 04/12/23
7	Er. Rohit Kumar	04/12/23 to till date



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Head of Accounts Divisional Accountant

S.NO.	Name & Designation	Period
1.	Sh. Vikram Khattar, AAO	March 2013 to 05/02/16
2.	Sh. Anil Kumar, AAO	05/02/16 to 07/11/22
3.	Sh. Rakesh Bist, AAO	21/11/22 to till date

Cashier

S.NO.	Name & Designation	Period
1.	Sh. Hari Dutt Masiwal, LDC	23/09/13 to 31/07/16
2.	Sh. Ashok Kumar, UDC on dual charge	01/08/16 to 02/09/2016
3.	Sh. Anand Kumar, , UDC	03/09/16 to 10/06/21
4.	Sh. Ram Kripal Yadav ,UDC on dual charge	11/06/21 to 22/06/21
5.	Sh. Vinod Kumar, LDC on dual charge	23/06/22 to 16/12/22
6.	Sh. Ram Kripal Yadav, UDC on dual charge	17/12/22 to 14/01/22
7.	Sh. Manjeet Singh, LDC on dual charge	15/01/22 to 26/01/23
8.	Sh. Ramesh Chand, UDC on dual charge	27/07/23 to till date

BUDGET ALLOTMENT AND EXPENDITURE

The details of Allotment of budget and Expenditure incurred for the financial years 2019-2020 to 2022-2023 are as under:-

(Amount in Lakh)

Year	CAPITAL			REVENUE		
	Budget Allocated	Expenditure	Balance	Budget Allocated	Expenditure	Balance
2014-15	712	702	10.00 ✓	614	596.90	17.10 ✓
2015-16	926	493.72	432.28 ✓	944	794.30	149.70 ✓
2016-17	2836.00	1961.28	874.72 ✓	797.00	548.52	248.48 ✓
2017-18	3680.50	2189.87	1490.63 ✓	1745.00	1378.74	366.26 ✓
2018-19	2364.68	2193.03	171.65 ✓	1145.00	759.29	385.71 ✓
2019-20	3063.00	2393.07	669.93 ✓	1484.00	974.36	509.64 ✓
2020-21	2183.00	2116.15	66.85 ✓	1273.00	1142.89	130.11 ✓
2021-22	2870.00	2673.82	196.18 ✓	1348.00	1025.91	322.09 ✓
2022-23	3042.12	2676.28	365.84 ✓	1480.00	1191.74	288.26 ✓
Total	21677.30	17399.22	4278.08	10830.00	8412.65	2417.35 ✓



VACANCY POSITION

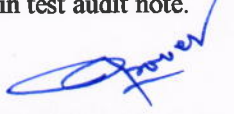
Sl No.	Post/Group	Post sanctioned	Post Filled	Vacant
01	Group A	01	01	-
02	Group B	16	08	08
03	Group C	12	05	07
	Total	29	14	15

Statutory Audit

Statutory audit of Office of the Executive Engineer (South East Electrical) M-452 Tyagraj Stadium, Tyagraj Nagar, New Delhi 110003. has been conducted upto 2022-2023 by AGCR(Delhi).

Maintenance of Record :-

The maintenance of record Office of the Executive Engineer (South East Electrical) M-452 Tyagraj Stadium, Tyagraj Nagar, New Delhi 110003 for the period 2014-15 to 2022-23 was found satisfactory subject to observations made in Current audit report and in test audit note.


(RAJESH GROVER)
IAO
Party no.21

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PART-I A**OLD AUDIT REPORT**

There was no outstanding Audit Para's as it is FIRST audit. (being New Unit).

PART-II**CURRENT AUDIT REPORT**

During the course of audit, 20 preliminary audit memos including 01 Record Memos i.e. 01 to 01(H) were issued, out of which 01 record memos has been fully settled as per replies submitted and compliance shown by the Department and balance 19 memos have been converted into 12 paras (9 Memo no. 5 & 12 and Memo no 15 & 16 merged) and 05 TANS, and incorporated in current audit report as part-II.

During the course of current audit, recovery of Rs. 1092060/- has been pointed out as per details below:.

Memo. No.	Subject	Total Recoveries (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
05 & 12	Recovery of Rs. 20,592/- on account of overpayment of transport allowance..	20,592/-	0	20,592/-
06	Recovery of Rs. 14,400/- on account of short deduction Towards DGEHS Subscription .	14,400/-	0	14,400/-
07	Recovery of Rs. 24,720/- on account of short deduction of License fee..	24,720/-	0	24,720/-
13	Non-recovery of Rs 10,15,000/- from the contractor for non deployment of Graduate Engineer / Diploma Engineer at site.	1015000		1015000
18	Recovery of Rs. 17348/- Non deduction of TDS of GST.	17,348/-		17,348/-
	Total	1092060/-	0	1092060/-

(RAJESH GROVER)
IAO
Party no.21

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PART 1
(2014-2023)

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PART-II

PARA 1.

Memo No. 2 dt. 14/02/2024

Subject: Public Works Deposits.

In terms of Para 5.19.2 read with SOP 5/29(4) of the CPWA Code, the balance unclaimed for more than three complete account years may be treated as "Lapsed Deposits" and credited to the Government Account as revenue in the accounts for March every year.

Test check of the monthly accounts of the division revealed that an amount of *Rs.6.90 Crore* was lying outstanding under the head "Public Works Deposits" as of March 2023, as per details given below:

Classes of Details	Opening Balances	Credits during the month	Total (2+3)	Debit during the month	Closing Balance (4-5)
1	2	3	4	5	6
Civil Deposits Security Deposits (Part-II)	16414327	0	16414327	0	16414327
Civil Deposit Public Works Deposits (Part-III)	35542125	0	35542125	0	35542125
Civil Deposit unclaimed deposits in the GPF (Part-IV)	0	0	00	0	0
Civil Deposits Other Deposits(Part-V)	17057094	0	17057094	0	17057094
Total	69013546	0	69013546	0	69013546

As per provisions 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 form the contractor. Heavy accumulation of 1.64 crore 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 3.55 Crore (civil Deposits public works) is under Part-III was due to non-execution of works against deposits. If these works not be executed, the deposit should be



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immediately 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 1.70 crore 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.

The Executive Engineer is requested that all deposits more than 3 years old where refund is not due should be credited to government account after due verification under intimation to the audit.

PARA 02

(Ref. Audit Memo No. 03 Dated: 14/02/2024)

Sub:- Time barred cheque amounting to Rs. 2,08,528/-

As per Receipt & Payment rule 47(2) a cheque remaining unpaid for three month 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 CPWA-51- "Schedule of Reconciliation of cheques drawn and Remittances" and other related records for the month of March, 2023, it has been found that cheques amounting to Rs.555034 /- 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.)
1.	266365	18/11/2015	54,923/-
2.	579163	04/12/2019/	1,41,992/-
3.	316013	17/03/2020	11,613/-
Total			2,08,528/-

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

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PARA No.03

Audit Memo No: 05 & 12 ated:15/02/2024 & 22/02/24

Subject:- Over Payment of transport allowance Rs.20,592/-

As per Govt. of India, M/O Finance, Deptt. Of Expenditure no.21(1)/97.EII(B),dated 03-10-1997 the Transport Allowances is granted to Govt. Employees w.e.f.01.08.1997. This allowance will not be admissible during absence/leave from duty for full calendar month due to leaves, training, tour etc.

During test check of service book & PBR as well as leave record it was noticed that transport allowance was paid to the Sh. Jai Ram Meena, Pump Operator whereas he was on leave for the complete month. Recovery of Transport allowance for the period mentioned against his name be made from the official as detailed below:

S.no.	Name of the official	Period of leave for which transport allowances was paid	Transport allowance paid	Transport allowance due	Recovery to be made
1	Sh. Jai Ram Meena, Pump Operator	05/08/2018 to 11/10/2018	3924/- (3600+324DA@9%)	0	3924 ✓
2	Sh. Jai Ram Meena, Pump Operator	09/05/19 to 10/07/19 21/03/20 to 09/06/20	4032/- (3600+432DA@12%) 4212/-x2=8424/- (3600+612DA@17%)	0	12456/-
3	Sh. Murari Lal, Pump Operator	18/11/20 to 11/01/21	4212/- (3600+612DA@17%)	0	4212/-
			Total		20,592/- ✓

The above overpayment of Rs.20,592/- of Transport allowance may be got recovered from the above official after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be reviewed at DDO/HOO level.

PARA 04

(Audit Memo No.06 Dated: 16/02/2024)

Sub.:- Short deduction towards DGEHS Subscription-Recovery of Rs.

14400/-

The "Delhi Govt. Employees Health Scheme (DGEHS)" is applicable for all Delhi Govt. Employees Further, the rate of subscription towards DGEHS have been revised w.e.f. **01.Feb.2017** vide Order No. F.25(III)/DGEHS/140/DHS/09/204078-204243 dated 02.05.2017 issued by the Director General Health Services, DGEHS Cell, Directorate of Health Services, Govt. of NCT of Delhi. The revised rate of monthly subscription is as under:-

S.NO.	Corresponding levels in the Pay Matrix as per 7 th CPC	Contribution (Rs. Per month)
1	Level : 1 to 5	Rs.250/-
2	Level : 6	Rs.450/-
3	Level : 7 to 11	Rs.650/-
4	Level : 12 and above	Rs.1000/-

During the test check of pay bill registers, it has been observed that the the following officials have got promotion/MACP in Level 6 but their subscription towards dgehs is not being deducted as per the above revised rates. Details of short deduction of DGEHS contribution is given as under :

S. No.	Name of the Employee(S/Shri /Ms.)	DGEHS Contribution		DIFF. TO BE RECOVERED		
		DEDUC TED	TO BE DEDUC TED	Period /Month	Amount short deducted to be recovered	
1.	Rajesh Kumar, Pump operator	250	450	200	October 2020 to January 2024 = 40 Month (got level 6 th w.e.f24-09-2020)	8000
2.	Murar Lal, Pump operator	250	450	200	June 2021 to January 2024=32 (got level 6 th w.e.f 31-05-2021)	6400
Total				Rs.14400/-		

The facts and figures mentioned above may be confirmed and the recoveries may be made from the concerned officials and deposited into the Govt. account under intimation to

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the audit. Other similar cases may also be reviewed if any, and the recoveries be made accordingly.

PARA 05

(Audit Memo No.07 Dated: 16/02//2024)

Sub:- Recovery of Rs. 24,720/- on account of short deduction of License Fees.

In pursuance of the Public Works Department & Housing, Government of NCT of Delhi Order no. F.4(1)/Misc./PWD/A-II/2004/2749-2765 DATED 10/03/2014, F.4(1)/Misc./PWD/A-II/2004/P.F./10039-51 dated 16/07/18 and order No.F.4 (1)/Misc./PWD & H/A-II/2004/P.F./8494-8588 DATED 08/10/2020, the flat rate of License fee for the various types of Government (General Pool) Residential Accommodation have been revised to Rs. 245 310 and 370 w.e.f 01/07/2013, 01-07-2017 and 01-07-2020 respectively.

During the test check of Pay Bill register of Executive Engineer (South East Electrical) M-452 Tyagraj Stadium, Tyagraj Nagar, New Delhi 110003 for the period 2015 to 2023 ,it has been observed that division has made recoveries of Licence fee at the old rates whereas the rates have Licence fee have been revised from 01/07/2012, 01/07/2013, 01/07/2017 and 01/07/2020. The details of short deduction of License fee to the tune of Rs. ~~16690/-~~ **24720** for the period mentioned against the following officials are given as under:

Sr No.	Name of Offici al	Type of Quar ter	Amount deducted	Revis ed rates from 01/07/ 2010	Differe nce (A)	Revis ed rates w.e.f 01/20 13	Diff (B)	Revis ed Rates from 01/07 /2017	Diff.(C)	Revis ed rates from 01/07/ 2020	Diff (D)	Short deducti on of License fee(A+ B+C+ D)
1	Amar Jeet W/M	II	310	-		-	--		-	370	60*36= 2160	2160
2	Ram Dass,P /O	II	135	205	70X36 =2520/ -	245	110 X48 =52 80	310	175X 36=6 300	370	235X36= 8460/-	22,560/ -
						Total						24,720/ -

The facts and figures mentioned above may be confirmed and the recoveries may be made from the concerned officials and deposited into the Govt. account under intimation to the audit..

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Para No.06
23/02/2024

Audit Memo No: 14 Dated:

Subject: Considerable delay in execution of works.

According to Section 28.1(1) of CPWD Manual, "At the time of issuing Notice Inviting Tenders for a particular work, the Engineer-in-Charge should specify, the time allowed for completion of the work consistent with the magnitude and urgency of the work". 28.1(2) states that the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor. The section 28.1(5) further specify that the work shall be proceeded with all due diligence on the part of the contractor throughout the stipulated period of the contract (time being deemed to be essence of the contract).

During the test check of Agreement Register for the audit period, it has been revealed that there is delay in most of the works e.g. some instances are given below:-

S.No.	Agreement Number	Name of Contractor	Stipulated date of completion	Actual date of completion/Work in Progress	Delay in days
	<u>2016-2017</u>				
1.	19	M/s Ranjeet Electronic & Electrical	09/07/16	31/05/17	325
2.	26	M/s Shaka Electricals	15/08/16	16/02/2017	184
3.	54	M/s Bhagwat Associates	04/02/2017	10/08/2017	186
4.	66	M/s Shaka Electricals	25/02/2017	26/07/2017	150
5	<u>67</u>	M/s Shaka Electricals	23/02/2017	21/08/2017	178
	<u>2017-2018</u>				
6.	01	M/s S K Engineers	15/09/2017	28/11/2018	438
7.	6	M/s Vivek Associates	04/07/2017	20/12/2017	169
8.	17	M/s Ramesh Electricals	08/07/2018	27/08/2019	414
9.	25	M/s Transcend Contractors(P)Ltd	01/11/2017	21/12/2018	415
10	27	M/s Classic Refrigeration Works	07/09/2017	11/06/2018	276
	<u>2018-2019</u>				
11	09	M/s RCC Enterprises	25/07/2018	20/12/2018	147
12.	12	M/s Ekta	27/11/2018	25/09/2020	668

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		Enterprises			
13.	13	M/s Mudan Associates	04/09/2018	14/03/2019	190
14	19	M/s Rahul Associates	23/09/2018	26/02/2019	155
15	20	M/s Vivek Associates	29/07/2018	12/02/2019	197
	2019-20				
16.	04	M/s Topaz Service Corporation	12/05/2019	11/12/2020	578
17	14	M/s D K Engg.	18/08/2019	23/12/2019	126
18	19	M/s ZTP Corportation	11/07/2019	06/04/2021	635
19	20	M/s Ranjeet Electronics & Electricals	12/07/2019	16/03/2020	247
20	22	M/s Vivek Associates	05/07/2019	04/04/2021	639
	2020-21				
21	02	M/s Anand Electricals	08/06/2020	22/03/2021	287
22	21	M/s GRC & Sons	12/11/2020	16/08/2021	277
23	26	M/s R Diamond Enterprises	18/10/2021	20/11/2022	428
24	57	M/s D K Gupta Electrical Works	04/06/2021	29/01/2023	604
	2021-22				
25	24	M/s R Diamond Enterprises	15/07/2022	14/03/2023	242
26	25	M/s Sonal Enterprises	27/11/2021	07/03/2022	100
27	31	M/s R Diamond Enterprises	07/10/2022	18/01/2023	195
28	37	M/s Shaka Electrical India	30/01/2022	06/11/2022	280
	2022-23				
29	41	M/s R Diamond Enterprises	15/08/2022	02/03/2023	199
30	48	M/s G S Enterprises	31/08/2022	10/02/2023	163

Reasons for non-completion of works/late completion of works may be elucidated to the audit.

Para no.07

Audit Memo No. 10 Dated: 21/02/2024

Subject:- Non refund/revalidation of FDRs/Bank Guarantees.

As per CPWD Manual, Performance Guarantee/security deposits in form of FDRs/Bank Guarantee should be refunded to the contractor on completion of work or after final bill is paid, whichever is earlier.

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Test check of the register pertaining to FDRs/Bank Guarantees of Security Deposit/performance guarantee for the period from to till date reveals that FDRs/Bank Guarantees worth Rs.1132089/- as per detail given below have not been refunded or revalidated:

S. No.	Item No.	FDR/BG No.	Bank Name	Amount (in Rs.)	Date of Issue	Valid upto	Name of the Firm
1.	32	129106	BANK OF BARODA	7,000/-	08/10/13	08/10/14	M/S SANDEEP ELECTRIC WORKS
2.	54	300000P0017830	PUNJAB NATIONAL BANK	8800/-	08/11/13	08/05/14	M/S CARONA ELECTRICALS
3	99	000260035	UNION BANK	15000/-	20/02/14	20/08/14	M/S SABURI ELECTRONICS INDIA
4	109	50300034283750	HDFC BANK	6420/-	06/03/14	06/06/15	M/S CUMMINS SVAM SALES & SERVICES
5	182	826997	SYNDICATE BANK	55500/-	09/09/14	18 MONTHS	M/S PRAVEEN KUMAR ELECTRO MACH ENGINEER
6	481	171000PU00069519	PUNJAB NATIONAL BANK	59000/-	21/09/16	21/12/16	M/S R D FINE EUIPMENTS PVT. LTD
7	487	839684	ORIENTAL BANK OF COMMERCE	8000/-	13/10/16	NOT MENTIONED	M/S CHETAN ENERPRISES
8	577	82619197	IDBI BANK	15165/-	05/05/17	05/11/17	M/S NIDHI ENTERPRISES
09	594	980234	UCO BANK	18500/-	26/05/17	26/05/18	M/S SAHEEL ENGG. WORKS
10	612	0427375	ORIENTAL BANK OF COMMERCE	21100/-	20/06/17	19/12/17	M/S CHETAN ENERPRISES
11	627	043147	CO-OPERATION BANK	21200/-	10/07/17	10/10/18	M/S GURUJI ELEVATOR
12	646	490480	PUNJAB & SINDH BANK	24440/-	31/07/17	31/07/18	M/S CLASSIC REFREIGATION WORKS
13	672	010066	CITI BANK	11783/-	13/09/17	13/11/18	M/S SCHINDLER INDIA PVT LTD
14	690	83626707	IDBI BANK	70,036/-	17/10/17	17/04/18	M/S NIDHI ENTERPRISES
15	738	0839441	INDIAN OVERSEAS BANK	106203/-	14/02/18	NOT MENTION	M/S ELECTRO RAMA
16	809	860578	ORIENTAL BANK OF COMMERCE	11963/-	19/06/18	19/08/19	M/S SONAL ENTERPRISES PVT LTD
17	818	1114820	BANK OF INDIA	88699/-	16/07/18	16/07/19	MS/ ACE ENGG. BUREAU

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18	887	086818	KARNATK A BANK LTD	26000/-	29/10/18	29/10/19	M/S BHAGWAT ASSOCIATES
19	1051	480917	BANK OF BARODA	34000/-	05/08/19	05/08/20	M/S COPIER MAINTENANCE CORP.
20	1061	819300	CANARA BANK	27200/-	16/08/19	16/11/20	M/S NAINI ELECTRICALS
21	1068	494548	CENTRAL BANK OF INDIA	45000/-	28/08/19	19/08/21	M/S KRISHNA ELECTRICALS WORKS
22	1088	0651157	OBC BANK	232200/-	18/10/19	18/10/20	M/S S M ELECTRO TECH. PVT LTD.
23	1153	1917359	OBC BANK	29180/-	14/01/20	14/03/21	M/S SONAL ENTERPRISES PVT LTD
24	1158	139900PV00111 846	PNB	22000/-	17/01/20	17/01/22	M/S R S POWERTRONIX
25	1178	0937392	INDIAN OVERSEAS BANK	17000/-	20/02/20	20/02/21	M/S SHARMA ENTERPRISES
26	1203	0470107	CENTRAL BANK OF INDIA	20000/-	27/04/20	27/04/22	MS/ POWER ENGG. WORKS
27	1267	0387822	PNB	64000/-	02/12/20	02/06/22	M/S S K ENGINEERS
28	1271	0227115	SYNDICAT E BANK	46500/-	30/12/20	30/06/21	M/S KAMAL ELECTRICAL WORKS
29	1291	7333030004585	BANK OF BARODA	10000/-	20/02/21	20/02/22	M/S G S ENTERPRISES
30	1300	0725765	PUNJAB & SINDH BANK	10200/-	25/03/21	25/03/22	M/S D K GUPTA ELECTRICALS WORKS
			TOTAL	1132089/-			

Reasons for non-refund/revalidation of FDRs/Bank Guarantees may please be elucidated to Audit and other similar cases may also be reviewed at the level of the HOO/DDO under intimation to the Audit.

Para no.08

Audit Memo No. 11 dated 21/02/24

Sub:- Non withheld of security Deposit of amount of Rs.28,111 /-on account of LED fitting.

(A) As per condition no.27 of Terms & Condition of Agreement 03/EE(E)/EMD SE/PWD/19-20/00013 stipulated that in addition to security deposit an additional amount of 10% of LED fitting shall be withheld and release every year as follows:-

On completion of 1st year		=1%
On completion of 2 nd year	after accord of completion	=1%
On completion of 3 rd year		=2%
On completion of 4 th year		=2%

On completion of 5th year

=4%

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On Scrutiny of the record relating to final bill and agreement it has been observed that an amount of Rs28,111/-has not been withheld by the division as per the condition no.27 of the contract. The detail is given as under:-

Sl.no	Name of the work	Agreement No.	Item no. of BOQ	Amount of BOQ	Amount to be withheld	Amount deducted
1	Providing and Installation street light with LED fittings a dark spots and in place of accidental pole on PWD road under EMD South East PWD New Delhi.	03/EE(E)/EMD SE/PWD/19-20/00013	11.1,11.2,11.3&15.	2,81,115/	28111/-	No amount with held
		Total		2,81,115/	28111/-	

Reason for not withheld an amount of Rs.28111/-from above said work on account of LED fitting as performance Guarantee may be elucidated to Audit and similar cases may also be reviewed.

Para no.09

Audit Memo No. 13

Dated: 22/02/2024

Subject: Non-recovery of Rs10,15,000/- from the contractor for non deployment of Graduate Engineer / Diploma Engineer at site.

As per Clause-36(i) of the agreement, the contractor shall immediately after receiving letter of acceptances of the tender and before commencement of the work, intimate in writing to the Engineer-in-charge the name, qualifications, experience, age, address and other particulars along with certificate, of the principal technical representative to be in charge of the work and other technical representative(s) who will be supervising the work. In case on Non compliance of above clause, recovery shall be made as per requirement of technical staff and their experience depending on nature of work.

Audit scrutiny of the records as provided revealed that the contractors of the following works failed to depute the Qualified Graduate Engineer at site as no such certificates, their details were available in the records and hence contractors were liable to pay penalty in terms of rules bid as under:-

S. No.	Name of the contractor	Agreement No.	Stipulated date of start	Stipulated date of completion/Actual date of completion	Months	Cost of work (Amount in Lakhs)	Required	Rate of recovery (Rs.)	Recovery (in Rs.)
1	M/s Sonal	02/	11/05/1	23/03/16	09	69,88,739/-	1 Graduate/	10000	10000 X9

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	Enterprises Pvt Ltd	EE /E M D-M-452 /P W D/2 015 -16	5				Engineer with 2 years experience Or Diploma Engineer with 5 years experience	PM	90000
2	M/s Quick Cool Refrigerator Co.	10/ EE /E M D-M-452 /P W D/2 014 -15	17/06/14	19/12/14	05	19,39,400/-	1 Graduate/ Engineer with 2 years experience Or Diploma Engineer with 5 years experience.	15000 p m	15000x5= 75,000/-
3	M/s Shaka Electrical India	13/ EE /E M D-M-452 /P W D/2 017 -18	22-06-17	21-09-18	14	13,32,000/-	01 Graduate/ Engineer with 2 years experience Or Diploma Engineer with 5 years experience	15000 p m	15000x14 = 220000/-
4	M/s Shashank Electrical	16/ 201 7-18	22-06-17	31-01-18	07	16,69,200/-	01 Graduate/ Engineer with 2 years experience Or Diploma Engineer with 5 years experience	15000 PM	15000x7= 105000/-
5	M/s A.K. Electrical works	18/ 201 7-18	13/07/17	07/02/18	06	19,85,400/-	01 Graduate/ Engineer with 2 years experience Or	15000 PM	15000x6= 90000/-

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							Diploma Engineer with 5 years experience		12/14
6	M/s Supreme Engineers	27/2018-19	06/08/18	18/02/19	05	1798290/-	1 Graduate/Engineer with 2 years experience Or Diploma Engineer with 5 years experience	15000 pm	15000x5=75000/-
7	M/s Goel Electric Works	46/2018-19	23/09/18	15/10/2019	12	16,96,640/-	1 Graduate/Engineer with 2 years experience Or Diploma Engineer with 5 years experience	15000 pm	15000x12=180000/-
8	M/s Vin Grace	89/2018-19	25/03/19	24/06/19	02	21,01,000/-	1 Graduate/Engineer with 2 years experience Or Diploma Engineer with 5 years experience	15000 pm	15000x2=30000/-
9	M/s G S Enterprises	05/2019-20	07/04/19	06/06/19	01	10,21,128/-	1 Graduate/Engineer with 2 years experience Or Diploma Engineer with 5 years experience	15000 pm	15000x1=15000/-
10	M/s Ele Mec Engg. Co.	37/2019-20	16/07/19	15/10/19	02	11,72,195/-	1 Graduate/Engineer with 2 years experience	15000 pm	15000x2=30000/-

							Or Diploma Engineer with 5 years experience		
11	M/s G S Enterprises	67/ 202 1- 22	07/03/2 2	13/08/22	04	13,99,942/-	1 Graduate/ Engineer with 2 years experience Or Diploma Engineer with 5 years experience	15000/ -pm	15000x4= 60,000/-
12	M/s Unique Electricals	02/ 22- 23	14/04/2 2	22/08/22	03	15,78,254/-	1 Graduate/ Engineer with 2 years experience Or Diploma Engineer with 5 years experience	15000 pm	15000x3= 45000/-
				Total					10,15,000/ -

Reason for non-compliance of above clause, providing of Technical staff/Graduate Engineer in the work may be elucidated to audit. Further an amount of Rs. **10,15,000/-** may be recovered from the agency after due verification of facts and figures under intimation under intimation to audit. . Similar cases may also be reviewed at HOO level.

Para no.10

Audit Memo No: 15 Dated: 08/03/2024

Sub:- Unfruitful expenditure of Rs. 3749318/-due to work rescind/stopped by the contractor .

As per Section 33.5 of CPWD Manual under Clause 2,time is deemed to be the essence of the contract on the part of the contractor. The time allowed for execution of the work as specified in schedule F of the contract, or the extended time in accordance with the conditions necessary for the contractor to complete the job within the stipulated period. If the contractor failed to start the execution of work, the earnest money and performance guarantee shall be fortified by the Engineer-in-charge with the prior approval of tender accepting authority. As per Section 33.1(3)for slow performance for delaying in completion of work, compensation, subject of maximum of 10% of the tendered value is recoverable.

During the test check of files/records, it is revealed that in under mentioned some case, the work is awarded to the contractor/agency but they are rescind/stopped the work:

(Amount in Lakhs)

S.no.	Name of work & Agreement No.	Name of the Contractor	AA/ES Amount	Tendered amount	Stipulated date of start	Stipulated date of completion	Date of Rescind/stopped	Exp. Incurred
1.	40,(2021-22)Supplying & Installation of Street Light pole along with LED fittings & Laying of UG Cables at Dark Spot due to Accidental/Missing places at Scattered Location under EMD South East, PWD, N.D.	M/s S .M Electrotech Pvt Ltd.	8173873/-	4414709/-	21/11/2021	20/03/2022	09/11/2022	3544783/-



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2	71(2021-22) RMO Various E&M services I Deputy Commissioner office(South East)at old Gargi College Building Lajpat Nagar- IV New Delhi(SH:- Replacement of Outdated Air Conditioners)	M/s Shree Sai Jagdam ba Enterpri ses	998723 /-	668146 /-	14/03/2 2	13/04/2 2	13/09/22	204535 /-
				Total				374931 8/-

The department had paid Rs. 3749318/- lakhs as unfruitful expenditure on the above works. Reasons for the above works rescind/stopped by the contractor may be elucidated to Audit after due verification of facts and figures. Similar cases may also be reviewed at HOO level.

B)

Audit Memo No: 16 Dated: 08/03/2024

Sub:- Unfruitful expenditure of Rs. 409234/-due to foreclosure of work .

The CPWD Manual vide para 15.1(2) stipulates that before approval of NIT, the following are desirable:

- (i) Availability of clear sites, funds and approval of building plans from local bodies
- (ii) Confirmation that material to be issued to the contractor would be available
- (iii) Availability of structural drawings for the foundations
- (iv) Layout plan for all services.

Para 3.3(2) further provides that estimates should be sent to client's department after fully ascertaining the necessary, site and topographical details, technical feasibility etc. In case site service is necessary, a small estimate may be sent to the client for the purpose of assigning the suitability and availability of the land for the proposed work.

During the test check of files/records, it is revealed that Division awarded the under mentioned works but the works are foreclosed. Some cases are as under:

S. No.	Agreement Number	Name of the contract	Estimated cost	Tendered amount	Stipulated Date of Start	Stipulated Date of	Date of foreclosure	Exp. Incurred Upto
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1.	86/EE(E)/EMD/South East/PWD/2017-18/03893	M/s Ranjeet Electronics & Electricals	971896/-	629774/-	24/03/18	23/05/18	24/05/22	256767/-
2.	75/EE(E)/EMD/South East/PWD/2021-22/01925	M/s Shri Datta Krupa Enterprises	8606834/-	6980142/-	17/03/22	16/05/22	24/05/22	152467/-
				Total				409234/-

The department had paid Rs. 409234/- lakhs as unfruitful expenditure on the above works. Reasons for the above works rescind/stopped by the contractor may be elucidated to Audit after due verification of facts and figures. Similar cases may also be reviewed at HOO level.

Para no.11

Audit Memo No: 18 Dated: 12/03/2024

Sub:- Non deduction of TDS of GST of Rs.17,348/-.

As per the provision pertaining to TDS under GST given under Section 51 of CGST Act to be read with CGST Rule 66, TDS is to be deducted at the rate of 2 per cent on payments made to the supplier of taxable goods and/or services, where the total value of such supply, under an individual contract, exceeds two lakh fifty thousand rupees.

During the scrutiny of records Ex. Engineer,(E) Electrical Maintenance Division, South East, M-452, PWD, it was observed that the division had not deducted GST 2% from M/s. R.S. Enterprises & M/s Mansi Enterprises. The detail of non deduction of GST is given below:-

S.no	Name of agency	Description	C. V no. & Date	Amount	GST due @ 2%	GST deducted	Difference
1	M/s R.S. Enterprises	120watts LED Flood light(40)units	17/14/06/2021	4,46,071/-	8921/-	Nil	8921/-
2	M/s Mansi Enterprises	2kg DLP fire sursation system(04 unit)	18/14/06/2021	4,21,355/-	8427/-	Nil	8427/-
			Total	8,67,426/-	17,348/-	Nil	17,348/-



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Reason for non payment in the above cases may elucidated to Audit. Similar cases may also be reviewed at HOO level.

Para no.12

Audit Memo No. 20 Dated

12/03/2024

Subject: - 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) Contractor Ledger.
- (2) Log Book & record related to vehicles.
- (3) Detail of unserviceable store items./condemned items.
- (4) Property register/stock register of consumable and non consumable items.
- (5) Spouse information.



Inspecting officer
Party No.XXI

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TAN 01

Audit Memo No. 04

Dated:15.02.2024

Subject :- Shortcomings in maintenance of Pay Bill Registers.

During the test check of the PBRs maintained by The Executive Engineer (South East Electrical) M-452 Tyagraj Stadium, Tyagraj Nagar, New Delhi 110003 for the Audit period 2015 to 2023 following shortcomings 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 liked Date of Joining, Govt. residence occupied, rate of license fee, GPF/Pran No. details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
3. Abstract of Pay bills (GAR-18) has not been found filled in the PBR.
4. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
5. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
6. Several cutting/over-writing made in the PBR which are not being attested by the DDO concerned.

Reasons for above discrepancies may be elucidated to Audit.

TAN 02

Audit Memo No: 08

Dated:20/02/2024

Subject:-Shortcomings in maintenance of Service Books.

During the test check of service books, the following shortcomings have been observed: -

(1) Service book to be shown to the officials every year

SR -202 stipulates that Service books are required to be shown to the official every year and his /her signature obtained in token of his perusal. The government servant will ensure that his services have been verified and certified as such, before affixing his signature. However, it has been observed that the service books were not shown to the officials as there was no signature of the official obtained in the service books .

(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 , But the same has not been followed in both the service books likes Sh. Amarjeet yadav, Wire man & Sh. Ashok Kumar Mechanic.

(3) Photograph not attested

Photographs pasted at the first page of Service Book are not attested in respect of Sh. Amarjeet Yadav, Wire Man, Sh. Ashok Kumar, Mechanic, Sh. Veer Ji Kaul, Pump Operator and Sh.

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Ramesh Chand Meena, Pump Operator,

(4) Ist page of BIO DATA of Part-II found blank in r/o Sh. Amarjeet Yadav, Wire Man, Sh. Jai Ram Meena, Pump Operator and Sh. Ashok Kumar, Mechanic.

(5) GPF/PRAN number not mentioned.

GPF/PRAN number of Sh. Amarjeet Yadav, Wire Man, Sh. Jai Ram Meena, Pump Operator, And Sh. Ashok Kumar, Mechanic are not mentioned at the first page of service books

(6) No thumb & finger impressions were taken at the first page of service books of Sh. Jai Ram Meena Pump Operator and Sh. Ramesh Chand Meena, Pump operator.

(7) Aadhar numbers not mentioned

Aadhar numbers in respect of Sh. Amarjeet Yadav, Wire Man, Sh. Jai Ram Meena, Pump Operator, Sh. Ashok Kumar, Mechanic and Sh. Veer Ji Kaul, Pump operator are not mentioned at the first page of services book.

TAN 03

Audit Memo No. 09

Dated: 20/02/2024

Subject: Award of work abnormally below the estimated cost.

Section 2.5 of CPWD manual stipulates that technical Sanction provides a guarantee that the proposals are technically sound and that the estimates are accurately prepared and are based on adequate data.

Test check of list of the work awarded and executed by the division during the years 2015-23 revealed that majority of the tenders were awarded below the estimated cost. The details of a few works which were awarded more than 35% below the estimated cost are as under:

S.No	Agreement Number	Estimated cost	Tendered cost	Below more than 35%
	<u>2015-16</u>			
1	12	3204480/-	1659850/-	48.20
2	13	3545112/-	2287860/-	35.46
3	27	738705/-	438000/-	40.71
	<u>2016-17</u>			
4	02	599745/-	343343/-	42.75
5	20	529397/-	354500/-	40.16
6	41	974694/-	573305/-	41.18
7	45	656328/-	413020/-	37.07
	<u>2017-18</u>			
8	1	8362403/-	5158615/-	38.31
9	3	728406/-	446088/-	38.76

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10	24	1172094/-	740700/-	36.80
11	32	406771/-	247940/-	39.05
12	50	582291/-	369570/-	36.53
	<u>2018-19</u>			
13	3	937477/-	490100/-	47.72
14	53	661277/-	388828/-	41.20
15	76	695212/-	410175/-	41.00
	<u>2019-20</u>			
16	06	877293/-	460228/-	47.54
17	07	847643/-	542492/-	36.00
18	11	619844/-	358278/-	42.18
19	30	4532016/-	2513456/-	44.54
	<u>2020-21</u>			
20	10	4300500/-	2077142/-	51.70
21	12	984156/-	472296/-	52.01
22	13	2188596/-	1006754/-	54.00
	<u>2021-22</u>			
23	03	1077664/-	577628/-	46.40
24	05	4493628/-	1824413/-	59.40
25	07	1120497/-	493131/-	55.99
26	08	1402310/-	631040/-	55.00
	<u>2022-23</u>			
27	01	5346604/-	2376565/-	55.55
28	02	3731097/-	1378254/-	57.70
29	03	1348620/-	620365/-	54
30	09	1294836/-	513014/-	60.3

The above estimates of the works were prepared by the technical expert engineers of the division on the basis of prevailing Delhi Schedule of Rates. However, it was noticed that tenders were accepted much below than the estimated cost. Moreover, in today scenarios although the prices of every commodity are raising spirally yet the tenders were accepted much below the estimated cost. Such type of unreasonable variations can be attributed to either wrong assessment of rates or sketchy estimates were prepared in casual manners. Furthermore, audit could not ensure how the contractor paid minimum wages to the labor engaged for the works.

Reasons for the above may please be elucidated to audit.

TAN 04

Audit Memo No: 17 Dated: 08/03/2024

Sub:-Payment of final bills not made within time limit prescribed in CPWD Manual.

As per Para 29.2.1 of CPWD Manual provides that final payment of the works should be made within 06months of completion of work. Test check of the progress report of work revealed that final payment of some of the work have not been made till date even after the lapse of considerable period.

Some of the cases are given below:-

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s.no.	Agreement no.	Name of work	Name of contractor	Tendor cost	Date of work completion
1	69EE(E)EMD South East/PWD/2019-20/05720	Providing and Installation of Decorative pole and LED fittings at Rahim Khan Road along both side of footpath under PWD EMD S.E. New Delhi	M/s S/m Electroch	3290638/-	23/02/2020
2	70/EE(E)EMD South East/PWD/2019-20/05722	Providing and Installation of Decorative pole along green area and Centre Verge on Guru Ravidas marg from Govind puri Metro to Gali no.13 under PWD EMD S.E. N.D.	M/s S/m Electroch	4644006/-	23/02/2020
3	94/EE(E)EMD South East/PWD/2019-20/06370	Supplying installation testing commissioning and operation and Maintenance of organic waste composter machines of capacity 100 kg. per day for assembly Constituency-40 using MLA-LAD funds.	M/s Reddonatura India PVT. Ltd.	5738083/-	29/02/2020
4	113/EE(E)EMD South East/PWD/2019-20/07029	Providing and installation of Decorative poles and LED fittings along footpath at Hansraj Sethi Marg and EPDP mall road on PWD road under	M/s S M Electroch Pvt Ltd.'	2124360/-	11/06/2020

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		PWD South East New Delhi			
5	01/EE(E)EMD South East/PWD/2020- 21/00005	A/R & M/O of 2x300 UPS system at Thyagraj Sports Complex New Delhi(SH:- Annual Comprehensive maintenance of UPS System)	M/s Issar Industries	4571269/-	08/04/2022
6	23/EE(E)EMD South East/PWD/2020- 21/00675	Up-gradation of Existing Fire fighting Down comer system and SITC of manual operated Fire Alarm system at in Licensing unit building at Police Station Defence Colony, New Delhi	M/s B B Engineers	672308/-	27/11/2020
7	43/EE(E)EMD South East/PWD/2020- 21/01207	Providing and fixing fire fighting system in main building of Meera bai Institute of Techonology, Maharani Bagh, New Delhi	M/s Kamal Electric works	1547573/-	06/05/2021
8	45/EE(E)EMD South East/PWD/2020- 21/01220	Operation & safeguard of 2 nos. lifts installed on Jungpura FOB on PWD roads under PWD EMD SE, New Delhi	M/s S.D.Electricals	403954/-	15/01/2022
9	56/EE(E)EMD South East/PWD/2020- 21/01542	Repairing of 6 nos Johnson's make lift located at Oberio Hotal	M/s Johnson lifts Pvt. Ltd.	2227929/-	26/06/2021

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		FOB, Chirag Delhi FOB & Sheikh Sarai marg on PWD Road under PWD EMD South East, New Delhi			
10	05/EE(E)EMD South East/PWD/2021-22/00210	A/R & M/O of 2 nos. Substations at Thyrag raj Sports complex during 2021-22(SH:-RMO of sub Station D.G.Set & Electrical Installation)	M/s Paarashar Electricals & Refrigeration	1824413/-	10/06/2022

Reason for non payment in the above cases may elucidated to Audit.

TAN 05

Audit Memo No: 19 Dated: 12/03/2024

Sub:- Office Expenditure Charges to work.

During the test check of vouchers relating to works for the audit period 2015 to 2023 in r/o Ex. Engineer,(E) Electrical Maintenance Division, South East, M-452, PWD, it has been observed that various expenditure were debited to various work but are of the nature of office expenditure. Few of the examples of such expenditure are given below:-

S.no.	Item	Name of Firm	Amount(In Rs.)	Expenses charge to
1	Luxor blue ink pen	M/s Global Traders	6417/-	Maintenance of street lighting
2	Godrej Air Freshner	M/s Global Traders	3008/-	Maintenance of street lighting
3	Uni Ball Black roller pen	M/s Taneja Enterprises	389/-	Maintenance of street lighting
4	Clean fresh glass cleaner liquid 500ml	M/s Global Traders	960/-	Maintenance of street lighting
5	Borosil 300ml drinking glass	M/s Taneja Enterprises	1180/-	Maintenance of street lighting

The division may take necessary action to adhere to relevant rules on the subject.

Inspecting officer
Party No.XXI