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No.E-in-C/PWD/Works/GC/2024/ 1074

Dated: 26.02.2024

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Standard Operating Procedures for Commonly Detected irregularities by Audit and way to avoid in future: -

Irregularities	Way to avoid
1. Non entry of daily transaction of cash in cashbook	Every transaction of cash should be made in the cash book and the cash should be deposited in Government account on the same day but not later than the next working day.
2. Cash Book is not being maintained and written properly	Cashbook should be maintained as per instructions contained in Government Receipt and Payment Rules / CPWD Manuals.
3. Non record of cash balance certificate	At the close of month, a Certificate showing the balance in cash book be recorded by DDO for the effect that the balance as shown in the cash book is tallied with the physical cash available in the chest.
4. Non adherence of purchase guidelines and instructions	The procedure prescribed in the General Finance Rules 2017 and Manual of Procurement of Goods 2017 and guidelines issued from time to time by Govt. be strictly followed to procurement of Goods and Services.
5. Non-Procurement of Goods and Services through GEM	As per rule 149 of GFR 2017 the procurement of goods and services will be mandatory for Goods and Services available on Government e Market Place (GEM). All the Zones / Divisions are therefore advised to procure all common Goods and Services from GEM.
6. Non preparation of stock register	Separate stock register of consumable and non-consumable be prepared and at the time of receipt of material, the entry should be made immediately and mark the page no. on invoice/voucher. Further physical verification of consumable/non consumable should be undertaken as per provisions laid down in GFR 2017.
7. Non reconciliation of receipts	Govt. receipts deposited in Bank be reconciled with PAO concerned on monthly basis.
8. Condemnation and disposable	Condemnation and disposable of Unserviceable articles be

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of unserviceable articles	done timely as per procedure laid down in GFR 2017 and instructions issued from time to time in this regard with the approval authority.
9. Non maintenance of various kind registers	Registers contingent charges, PBR, LTC, Medical, Rent, Electricity, telephone, Water, TA, Imprest, Property, Dead Stock, Children Education Allowance, Short term and long-term advances, valuable register and Pay Bill Register etc. be maintained as per rules and procedure prescribed in FRSR / GFR / Receipt and Payment Rules and guidelines issued from time to time.
10. Deduction of TDS	The TDS on account of income tax and GST as applicable may be deducted from the vendors for which the TAN No. for income tax and GST No. may be obtained by every DDO. The amount deducted from the contractor must be deposited with the Government within prescribed time and the returns should be filed with the concerned agency.
11. Completion of PBR	PBR may be completed as per rules and every entry should be signed by the DDO concerned. The cuttings/overwriting should be avoided while making necessary entry in PBR. In case of cutting/ overwriting it should be attested by DDO.
12. Completion of Service Book	Service books should be maintained as per procedure laid down in FR, SR and GFR. Necessary entries should be attested by Authorized Officer.
13. Completion of personal claims	All the personal claims of the staff should be processed as per rules. The advance if any given to the staff may be settled immediately within stipulated time frame.
14. Deduction of Income Tax	Income tax as well as education cess as applicable on staff should be deducted on proportionate basis and deposit the same with the concerned authority within stipulated time for which return should be filed within time.
15. Violation of Delegation of financial power.	Audit has observed that Divisions /Circles/ Zones are incurring expenditure on various items more than the powers delegated to them. All are therefore ensure that the expenditure incurred on various items are within their delegated powers.
16. Split up of sanction.	Rule 149(viii) of GFR 2017 stipulates that a demand for goods shall not be divided into small quantities to make small quantities to make piecemeal purchases to avoid procurement through L-1 Buyer/bidding/reverse auction on Gem or the necessity of obtaining sanction of higher authorities required with reference to estimated value of the total demand. All should ensure that these instructions are followed while making procurements.
17. Short deduction of license	DDOs should ensure that deductions such License fee for

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fee, UTGEIS, DGEHS etc.	occupying Govt. accommodation, UTGEIS and DGEHS contributions are correctly made while preparing Pay Bills of the officials.
18. No prior approval by competent authority for extra/deviation items	The powers of officers to accord sanction to extra items and deviation items for works are given in "Compendium of Financial Powers delegated to PWD Officers and should be followed strictly.
19. Delay in execution of work and payment of final bill	Delay in execution of works has to be avoided by authorities through close co-ordination with all concerned and taking timely decisions. The procedure as indicated in para 5.15 of CPWD Works Manual be strictly followed.
20. Variation in rates and quantity of item of work	Contractual provisions as prescribed may be followed so that no undue benefit is given to contractors.
21. No market survey for extra items/deviation items	Prevailing market price be ascertained through a market survey and procedure as prescribed may be followed strictly.
22. No revision of technical sanction	Revised T/S is required to be issued only on deviation in scope of work due to structural requirements. Further the procedure as indicated in para 3.1.1.6 of CPWD Works Manual be strictly followed.
23. Payment of final bill without obtaining approval of deviation/extra items	The payment of final bills is being delayed due to non-sanction of extra items, substitute items, deviation statement, extension of time cases etc. the delay in payment of final bill may result in non-verification of executed works and to mitigate such eventuality, the payment of final bill schedule be strictly adhered to
24. Huge deviation/extra items due to unrealistic estimates	Prepare estimates in a realistic and objective manner. Don't make vague estimates without adequate details, which may lead to huge quantity variations and creation of extra and substituted items.
25. Delay in submission of Architectural/structural drawings	Engineer-in-Charge should ensure that Architectural as well as structural drawings are made available before start of activity at work site
26. Execution of extra items not pertaining to main work	Para 5.11.1 of CPWD Works Manual stipulates the deviation and extra items shall be utilized exclusively for the particular work. Further, the total expenditure on the work (including deviation and extra items) should not exceed the AA & ES amount, except in case of budgetary works where the total cost of work should not exceed 10% of AA & ES amount. The authorities preparing, examining and sanctioning extra items should ensure proper preparation of nomenclature of items and record specific reasons to execute them
27. Execution of emergent works	Para 1.5 of CPWD Works Manual stipulates that emergent works can be executed without call of tenders by issuing work order or on hand receipt after collecting spot quotations as per delegation of powers given in

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	"Compendium of Financial Powers Delegated to CPWD Officers". Spot quotations shall be collected by officers not below the level of AE/AEE. This should be followed by all Executive Engineers/DDOs.
28. Measurement of Work	All measurements are to be done as per provisions of GCC and abstract of schedule of measurements and payments and as per instructions contained in para 5.12 of CPWD Works Manual
29. Payment of final bill	The final bill shall be paid within the time schedule as per GCC provisions. Further the procedure in this regard as mentioned in para 5.18 in CPWD Works Manual be strictly followed.
30. Time barred cheques	As per Receipt and Payment Rules 2022, a cheque remaining unpaid for three months after the month of its issue for any cause, and not surrendered for renewal should be cancelled, in the manner indicated under the Rules with difference that no acknowledgement of the stop order may be insisted from the bank. Efforts may be taken to write off these from the competent authority as per rules.
31. Office Expenditure charged to work	It is mentioned that the provision of contingency is meant for unforeseeable and unidentifiable items which cannot be included anticipated while preparing the estimate for the work/project. Personal claims on any account including conveyance, office contingencies etc. shall not be charged on works.

This issues with the approval of Engineer-in-Chief, PWD.

P. K. Tomar
Director (Works)

Copy to the following for information & compliance:

1. All Pr. Chief Engineers / Chief Engineers, PWD, GNCTD.
2. All Superintending Engineers, PWD, GNCTD. Through E-mail
3. All Executive Engineers, PWD, GNCTD. Through E-mail
4. ✓ PWD Website.

Copy for information to:

1. PS to Engineer-in-Chief, PWD, GNCTD.
2. The Controller of Accounts, Directorate of Audit, GNCTD, 4th Level, Delhi Secretariat, New Delhi – 110002.


P. K. Tomar
Director (Works)