

(I&F.C.D) CD-VI, Bharat Nagar, Delhi 110052  
2019-20 to 2022-23

**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 E.E. FLOOD CONTROL DIVISION-VI (I&F.C.D.)  
BHARAT NAGAR, DELHI 110052 FOR THE PERIOD 2019-20 To 2022-23.**

**INTRODUCTION**

The Internal Audit Report on the accounts of **E.E. Flood Control Division-VI (I&F.C.D.) Bharat Nagar, Delhi 110052 for the period 2019-20 to 2022-23** was conducted by the field Audit Party No. I comprising of Sh. Shyam Sunder Dhingra, IAO/AO & Sh. Aman, DEO. The audit was conducted during 10 working days between 13.06.2023 to 26.06.2023.

**AIMS & OBJECTIVES**

The Division is under the jurisdiction of Flood Circle-II situated at Rohini, Delhi and has four Sub-divisions under it. This division looks after various drains in alipur block area, protective work of Right Marginal Embankment (RME) and also executes work on behalf of other department like development, Forest, Panchayat, Veterinary and Welfare of SC/ST Department, Urban Development works like development of unauthorized colonies, and rural development works. The territorial jurisdiction of the division comprise area mainly form right side of G.T. Road bye pass up to Singhu Border and G.T. Karnal bye pass upto Wazirabad along the Outer Ring Road and River Yamuna on North Side.

**H.O.O./ D.D.O's / CASHIERS: –**

The following officers have served as HOD/ HOO / DDO / Cashier during **2019-20 to 2022-23**:

**Head of the Office /DDO**

S.NO	NAME	DESIGNATION	FROM -TO
1	Sh. Gagan Gaur	Executive Engineer	01.04.19 – 26.09.22
2	Sh. Manish Agarwal	Executive Engineer	27.09.22 – Till Date

**CASHIER**

S. NO	NAME	Designation	FROM -TO
1	Sh. Ankur Sharma	Sr. Asstt.	01.04.19 – 05.05.22
2	Sh. Varun Sharma	Sr. Asstt.	06.05.22 – Till Date

*(Handwritten signature)*

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(I&F.C.D) CD-VI, Bharat Nagar, Delhi 110052  
2019-20 to 2022-23

Vacancy Statement: E.E. Flood Control Division-VI (I&F.C.D.) Bharat Nagar, Delhi 110052

Group	Post Sanctioned	Post Filled	Vacant Post
A	01	01	-
B	07	06	01
C	25	06	19
Work charged	Available with the Head Quarters	47	-

**Budget and Expenditure for the period 2019-20 to 2022-23**

(Amount in Lakh)

BUDGET DETAIL						
Year	REVENUE			CAPITAL		
	Budget allotted	Expenditure made	Balance	Budget allotted	Expenditure made	Balance
2019-20	2042.33	2031.79	10.54	13970.63	13299.70	670.93
2020-21	1995.30	1933.55	61.75	17968.95	17605.20	363.75
2021-22	2796.20	2743.27	52.93	18313.00	17474.77	838.23
2022-23	2451.99	2294.06	157.93	11472.06	11458.33	13.73

**Statutory Audit:**

The Statutory audit of the E.E. Flood Control Division-VI (I & F.C.D.) Bharat Nagar, Delhi 110052 has been conducted by AG (Audit), Delhi up to 2022-23.

**Maintenance of Records:**

The maintenance of record of E.E. Flood Control Division-VI (I&F.C.D.) Bharat Nagar, Delhi 110052 for the period 2019-20 to 2022-23 found satisfactory subject to the observations made in the Current Audit Report and Test Audit Notes. However, for the audit conducted by audit party No.01 for the period 2019-20 to 2022-23.



(SHYAM SUNDER DHINGRA)  
Inspecting Audit Officer  
Audit Party No. 01

(I&F.C.D) CD-VI, Bharat Nagar, Delhi 110052  
2019-20 to 2022-23

**PART - I**  
**OLD AUDIT REPORT**

There were 22 audit paras outstanding for the period 1979 to 2019 involving recovery of Rs. 1,32,193/-. The department has submitted reply of 07 old outstanding paras and reply of 2 para are satisfactory, Hence 02 para has been settled and 01 paras has been taken as fresh. Hence, remaining 19 outstanding audit paras with recovery of Rs. 1,05,019/- have been incorporated in Current Audit Report (Part-II).

Year	Para No.	No. of Outstanding Paras	Para No. settled by Audit Party	Total Outstanding Paras
1979-80	6	01	0	01
2005-06	13,16	02	0	02
2006-08	1, 2, 3, 4, & 6	05	0	05
2009-10	1, 2, 3, 4, 5, 7 & 8	07	0	07
2013-16	0	0	0	0
2016-19	01 to 07	07	01 & 02 (Settled) 03 (Settled & taken as fresh)	04 (4, 5, 6 & 7)
<b>TOTAL</b>	<b>22</b>	<b>22</b>	<b>3</b>	<b>19</b>

**Details of Old Recoveries**

Period	S. No. of Para	Recovery of Para No.	Details of Recoveries (Amount in Rupees)		
			Raised	Amount Recovered/Regularized	Balance
1979-80	1	01 (para no. 6)	0	0	0
2005-06	2 & 3	02 (para no. 13 & 16)	8,335	0	8,335
2006-08	4 to 8	05 (para no. 1 to 4 & 6)	96,684	0	96,684
2009-10	9 to 15	07 (para no. 1 to 5, 7, 8)	0	0	0
2013-16	-	0	0	0	0
2016-19	16 to 22	07 (para no. 1 to 7)	27,174	27,174	0
<b>Total</b>			<b>1,32,193</b>	<b>27,174</b>	<b>1,05,019</b>

(I&F.C.D) CD-VI, Bharat Nagar, Delhi 110052  
2019-20 to 2022-23

**Current Audit**

During the course of current audit, 22 Observation memos & 08 record Memo were issued highlighting various irregularities. Recoveries to the tune of Rs. 2,03,144/- were pointed out by the Audit.

The division I&FC CD - VI has not submitted any reply of Observation Memos. Hence, no observation memos have been settled on the spot. All 22 observation memos and 01 to 08 record memo have been converted into 16 PARAs (including 2 Audit Memo converted into 01 Para & 01 para for non-production of record) with recovery of Rs. 2,03,144/- and 06 TAN and incorporated in Current Audit Report Part-II.

**Detail of Current Recoveries I&FC CD-VI**

Memo No.	DETAILS OF PARA	Details of Recovery (In Rs.)	Recovered on the spot (In Rs.)	Balance to be recovered (In Rs.)	Whether PARA / TAN
5	Recovery of Rs. 1,980/- on account of License Fee	1980	0	1980	PARA 2
9	Excess Payment of Rs. 36,164/- due to wrong Pay Fixation	36164	0	36164	PARA 3
19	Non-recovery of Rs. 1.65 lakh from the contractor for failure to provide an Engineer at site	165000	0	165000	PARA 12
	<b>Total</b>	<b>203144</b>	<b>0</b>	<b>203144</b>	

The Internal Audit Report has been prepared on the basis of information / records furnished and made available by the **Office of Executive Engineer, Flood Control Division-VI (I &F.C.D.) Bharat Nagar, Delhi 110052** for the period 2019-2020 to 2022-23. The Audit disclaims any responsibility for non-production of record / information or mis-information provided by the **Office of Executive Engineer, Flood Control Division-VI (I &F.C.D.) Bharat Nagar, Delhi 110052** The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on, the whole or a part of it, lies with the **Office of Executive Engineer, Flood Control Division-VI (I &F.C.D.) Bharat Nagar, Delhi 110052** The Directorate of Audit is not responsible for any legal consequences arising at any time in the future, in whatsoever manner and whatsoever ways.



(SHYAM SUNDER DHINGRA)  
Inspecting Audit Officer  
Audit Party No. 01

PART-I PHLT I REPORT 1979-2012  
OLD AUDIT REPORT  
OLD CURRENT REPORT

instead of being out to tender as per. This transaction  
in the quotation either percentage in the  
contracts No ECVI/79-80/2 thereby generating expenditure  
of ca expenditure but Rs. 18,000/- to the state to the extent of about  
Rs. 1  
The history of estimates which should contain the justification  
of any for the work could not be shown for examination

Para-1  
Para-12  
Work Order File

Para-1  
2019-2023  
Para 1

While scrutinising the work order file, the following irregularities were noticed:-

- (i) The following works were get executed through Govt. contractor on work order basis, but no estimates was prepared, and get sanctioned, prior to the execution of the works. This was in contravention of the PWD rule. The circumstances under which the works were executed without preparing the estimate may please explained. It may also be made known to audit as to how the quantities and cost in execution of works had been taken without assessing the actual value of work when no estimate was prepared.

Work order No	Name of work	Amount
28	Shaving nose and high beard for snaks and strds at R'10 (ed)	1259/-
10	Const. of new drain from Narela Mandi to Bawana Escape CRD/1390 to 1549 m	5318/-
26	Anti-erodion works on R/B of river Yamuna near vill. Jagat Pur in bridge of hard stone for strengthening of stream No. 12 A. of R/B of River Yamuna	2000/-

- 34 Providing G.I. wire barbed wire facing along RME(ext) 6400/-
- 47 Remodelling of Bawana escape drawn No 6 and charging its out fall in to supplementary drain 9555/-
- 21 Supply of hard stone at D/S Hiranki Bridge 86,930/5

The expenditure incurred on the above works may now be get regularised from the SE files and compliance reported.

(ii) As per delegation of financial power of PWD the Executive Engineer is competent to approve the work order up to the limit of Rs. 30,000/- at a time. But it had been noticed that a work order for Rs. 69147/- vide No 17 for the work of <sup>construction</sup> court of earlier shank location Sit 15 only RME (Ext) was signed by the Ex. Engineer only and no other supporting records were shown to audit, to ensure, whether the approval of competent authority under whose ~~name~~ <sup>name</sup> the amount expenditure falls, i.e. CE(F) was obtained or not. It may please be intimated if the approval was taken from CE(F); If ~~60,00~~ copy may be supplied otherwise reason may views be explained for not obtaining the sanction of the competent authority.

(iii) Further it was noticed that works were get executed on work order basis above the limits of Rs. 30,000/- and on each work order it was simply written that "Approved by the Chief Engineer, vide No. .... at....." as per annexure I attached. This was

C-31

(70) (30) (10)  
(50) (10)

xxx irregular. The work order should be signed by the Chief Engineer and the note kept on the work order should also be attested by the Ex Engineer. but neither the note was attested by the Ex Engineer nor the copy of approval conveyed under the above letter was shown to audit. The copies of a letter No. CEP/RW/DivVI/78/4188 dt 5.5.79 and CEP/RW/DivVI/78/4189 dt 5.5.79 under which the approval was accorded may please be supplied to audit.

Page 12  
Para 14  
Para 45

Remittances

The following remittance may be not verified for the PAO and certified copy may be sent to this office.

Date	Amount	
29.11.79	1981.00	
	4061.00	882
	4062.00	Remittance
10.11.79	73425.00	-do-
	1425.00	-do-

The procedure is being followed now. so the file may please be dropped

*[Signature]*  
28/10/12

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C-31

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PARA-2  
(2019-2023)

Para 5

(2)

Ref. Memo No. 6  
Dated: 10.10.06

(8) Para-2. Para-2

Subject: Delhi Govt. Employees Health Scheme (R. 3840/r. 270/r.)

The rate of monthly contribution to DGEHS beneficiaries, has been revised by Deptt. Of Health & Family Welfare, Govt. of NCT of Delhi vide their Om No. 342 /81 /2003/H & FW/3264 dated 6-10-2003.

3840  
Rs. 970/-

During the test check of records of FCD VI, Gurmandi for the audit period 2005 - 06 it has been seen that the revised rates of contributions have not been implemented. In view a recovery of Rs. 13,100/- as per annexure I & II may be effected from the concerned employees alongwith similar other cases after due verification, under intimation to audit.



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JEMS Recovery in respect of Regular Establishment

ANNEXURE I

Name & Designation S/Shr/Ms	Pay range	Period	Due	Recovered	Balance To be recoverable
Ravi Mohan, AE	Above 15001	4/05 to 6/05	100	75	75
M.S-Nariwal, AE	do	do	100	75	75
R N Tomar, AE	do	2005-06 3/06, 4/06	100	75	350
Rajesh Singh, AE	10001-15000	2005-06 3/06, 4/06	75	50	350
Shashi Bhushan, AE	Above 15001	2005-06 3/06, 4/06	100	75	350
R Rameshan, AAO	10001-15000	2005-06 3/06, 4/06	75	50	350
Satbir Singh, HC	6001-10000	2005-06 3/06, 4/06	50	30	280
Krishan Lal, LDC	6001-10000	2005-06	50	30	280
Yogesh Jolvi, UDC	6001-10000	2005-06 3/06, 4/06	50	30	280
Rajinder Singh, Driver	6001-10000	2005-06 3/06, 4/06	50	30	280
Pat Ram JF	10001-15000	3/05-9/05	75	50	175
Jagjeet Pal, JE	10001-15000	3/05-11/05	75	50	225
R M Goud, JE	10001-15000	2005-06 3/06, 4/06	75	50	350
Brahmin Singh, JE	10001-15000	2005-06 3/06, 4/06	75	50	350
Vijay Pal, JE	10001-15000	2005-06	75	50	300
R A Sharma	10001-15000	3/05-12/05	75	50	250
Kalyan Singh, JE	10001-15000	2005-06 3/06, 4/06	75	50	350
R H Meena	10001-15000	2005-06 3/06, 4/06	75	50	350
Karambir Singh, JE	6001-10000	3/05-12/05	50	30	300
	10001-15000	1/06-4/06	75	50	
S S Shami, JE	10001-15000	2005-06 3/06, 4/06	75	50	350
Padam Singh, Surveyor	6001-10000	2005-06 3/06, 4/06	50	30	280
Rama Nand D/M II	6001-10000	2005-06 3/06, 4/06	50	30	280
Shakeel Ahmed, DM III	6001-10000	2005-06 3/06, 4/06	50	30	280
Havinder Kr. AI	10001-15000	3/05-9/05	75	50	150
				Total	6620

Recoverd - 3860

Balance Re 2760 p.

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DGHS Recovery in respect of Work Charged Staff ANNEXURE II

From the following work charged staff who are in the pay range of 6001-10000 and whose contribution to the scheme should be Rs. 50/-, but only Rs.30/- has been deducted for the period 2005 - 2006 and upto Sept. 2006. And hence an amount of Rs.360/- being the difference amount may be recovered [totaling Rs. 1080/-] from each of the following.

S.No.	Name & Designation S/Sh/Smt	
1.	Karim Khan - Driver	Rs 360 -
2.	Sunraj Bhanu - WA	Rs 360 -
3.	Maharaj Singh - Driver	Rs 360 -
		<u>Rs 1080</u>

PARA-3  
(2019-2023)

Page 11

Date 9-3

(2)

Ref Memo No. 12  
Dated: 12-10-06

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(10)

Subject: Telephone Register

Para 3

During the course of test check of Telephone Register of FCD VI, Gurmandi for the audit period 2005-2006, it has been seen that, in respect of Officers to whom telephone facility is provided at residence, the reimbursement of their bills was made in excess of the entitlement as per the details given below:

Comptroller  
Gurmandi

S.N	Particulars of Officer	Telephone No.	Period	Actual Paid-Rs	entitlement	Excess Paid
1	Sh. V K Sharma, EX. Engineer WZ05A, Meenakshi Gardes, Delhi	25408341	April, 05	1813	1029	784
			May, 05	1881	1029	852
			<b>Total:</b>			<b>1636</b>
2	Sh. N.S.Shami, Ex. Engineer 1/449, Ram Ngr. Ext. Delhi	22581511	Jun, Jul. 05	3245	1894	1351
			Aug. 05	1239	750	489
			Sept. 05	914	551	363
			Oct. 05	449	339	110
			Nov. 05	1341	614	727
			Dec. 05	752	388	364
			Jan. 06	663	299	364
			Feb. 06	639	276	363
			Mar. 06	741	377	364
			<b>Total:</b>			<b>4495</b>

The above recovery of Rs.6131/-[1636+4495] includes excess calls, other debits, surcharge and service + Edu. Cess thereon. The recovery may be effected, after due verification of facts under intimation to audit.

PARA-4  
(2019-2023)

**PART II**

**(CURRENT AUDIT REPORT)**

(14)

~~Para No~~ Para No - 4

(4)

Sub. Recovery of Earnest money and Performance guarantee amounting to Rs. 83540/-.

The work development of streets No. 19,19(1), 19(ii) and 19(iii) of extended Lal Dora pocket "B" Village Burari Garhi Harijan Basti in Alipur Block. for which A/A & E/S sanction was Rs. 13.70 lacs videe letter No.F.(232)/PD(RD)/06-07/IDRV/1830-4 dated 22.05.07. The work was estimated to Rs. 7,15,892/- and awarded to the lowest bidder Sh. Vinod Kumar on negotiated amount of 9,26,604/- which was 29.43% above the estimated cost. The date of start and completion for the work was 06/08/07 and 05/10/07 respectively.

But till date i.e. after the delay of 376 days the work has not been completed and Rs. 744218/- (2nd running bill) has already been paid to the contractor. While checking the record it has been found that the progress of the work was very slow. the same was intimated by the assistant engineer -I on 28.08.07, 26.12.07, 22.02.08 and 10.07.08, as per AE-I that there is no hindrance at site and, as per letters issued by E.E. dt. 7.03.08, 22.07.08 and 05.09.08 he also stated that the area M.I.A and local residents of the area are pressing hard to complete the work and he also stated that there is no hindrance at site and the delay is attributed entirely on contractor's part.

But, suddenly, on 05.09.08 A.E.-I recommended that the work should be foreclosed w.e.f. 27.03.08 and his P.G. be refunded him and the P. G. released on 06.09.08, it is not clear why he recommended to foreclose the work.

As per agreement clause 3(a) (b) - in the event of delay or suspension in the execution of the work by the contractor in the opinion of the Engineer-in-Charge ( which shall be final and binding) the contractor will be enable to secure completion of work by the stipulated date. The Engineer-in Charge on behalf of the President of India can take action as per the clause 3(a) (b).

As per CPWD manual rule 32.5.1 - If the contractor commits default in commencing the execution of work with in the stipulated date, Engineer-in-Charge shall, without prejudice to any other right or remedy in law, be at liberty to forfeit the earnest money deposit and performance security/guarantee absolutely.

Following points were observed by the audit that

- 1) there was no hindrance at site and the delay was attributed entirely on contractor's part then why the work was foreclosed instend of rescinded.

- 2) as per rule 32.5.1 his earnest money deposit and performance security/guarantee should have forfeited absolutely.
- 3) no appropriate action as per clause 3(a) (b) has been taken, when the work is delay for more than 376 days without any valid reason.

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It shows that the undue benefit has been given to the contractor, so, the recovery of Earnest money (5% of the work done) and Performance guarantee amounting to Rs. 83,540/- should be recovered and deposit in the Govt. account.

15 PARA-5 (2019-2023)  
Para No 2 Paccg-5  
Ponci No - 5

**Sub. : Construction of Jogi Chaupal at village Burari in Distt. North**

The work construction of Jogi Chaupal at village Burari in Distt. North was estimated to Rs. 18,23,076/- against the AA & E/S of Rs. 26.79 lakh and the work was awarded to M/s Bricon Engineers at the negotiated cost of Rs. 21,34,110/- which was 17.06% above the estimated cost with the stipulated date of start & completion was 04.02.06 and 03.06.06 respectively.

While audit it has been found that till date only 80% work has been completed with the cost of Rs. 32,00,000/- (app.) and the work of boundary wall and other development work in front of the chaupal remains to be executed. The contractor requested to foreclose the contract as it is not possible for him to continue this work due to steep rise in the cost of raw material & labour for last two years.

While checking the file it has been found that the reason for delay of completion of work was, due to various reasons like non availability of cement, hindrance by villagers and non-demarcation of site. Following points have also being noticed

1. As per letter No. SE/FC-II/SW/1-41/CD-VI/2006-07/4282 dt. 14/1/2006 office of the superintending engineer, F.C.-II the Executive Engineer was allowed to purchase the cement from open market to complete the work in the stipulated time. But the cement was not purchased in time.
2. As per CPWD Manual Rule 2.5 and 2.5.2 - A technical sanction amounts to a guarantee that the proposals are technically sound and that the estimates are accurately prepared and are based on adequate data. The technically sanction can be exceeded up to 10% beyond which revised technical sanction shall be necessary. But no revised technical sanction has been taken.
3. As the 80% work at tender cost is to be completed in Rs. 1707288/- where as the 80% work has been completed in Rs. 3200000/- which is 49.94% above the total tender cost and 87.43% above the 80% of the tender cost.

From the above facts it can be seen that due non-proper demarcation and non-availability of cement only 80% work has been completed with the delay of days and department paid Rs. 1497712/- extra to the contractor. As due to non-construction of 20% remaining work i.e. boundary wall and other development in front of chaupal, the purpose to protect the chaupal failed.

PARA-6 (2019-2023)

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Para No 3

Para 6 Para-B 6

Sub. Blockade of Fund amounting to Rs. 5,46,000/-

The work supply and fixing of 300 display boards showing Gram Sabha Land at various places in North-West District. The work was awarded to Shri. [Name] under [Scheme] at a tendered cost of Rs. 10,54,000/- which was 45.13% above the estimated cost of Rs. 7,25,674/-. The stipulated date of start and completion of work was 05.10.06 and 04.11.06 respectively.

While scrutiny of the file it has been found the contractor had finished the work of supplying 300 nos. of display boards in the month of November, 2006 i.e. within stipulated time. But out of 300 boards only 120 display boards had been fixed at Gram Sabha Land at various places in North-West District. Remaining 180 display boards could not be fixed due to non-availability of hindrance free and clear site. The work was foreclosed by the department w.e.f. 10.04.07 and as per 5% and final bill an amount of Rs. 9.85 lakhs was paid to the contractor.

As per CPWD manual para 15.1.2 - before approval of NIT department should ensure about the clear and hindrance free site. Thus the division has awarded the work without ensuring the hindrance free and clear site had resulted into blockade of 180 display boards amounting to Rs 5,46,000/-.

Para No 4 Para-7

Para No 7

7 PARA-7 (2019-2023)

Sub. Recovery of lining cloth of Rs.13144/-

As per instructions contained in "Uniform to Group C & D Employee" letter No. O.M. 1442000-JCA dated 18.12.2000 of Liveries Rule, cost of lining cloth have been taken into account in revised stitching charges. During the scrutiny of the livery record of class C & D employees of I&FCD, it has been noticed that the lining cloth 424 meters @ Rs. 31 per mtr. Amounting to Rs. 13144/- was purchased from Kendriya Bhandar vide bill no. 50607767 dated 19.12.2006, and the revised stitching charges along with the lining cloth were given to the employees which is irregular. Therefore recovery of lining cloth of Rs.13144/- may be made from the employees to whom the lining cloth was given and the same may be deposit in the Govt. account under intimation to the audit.

No purchase file was provided to audit in the absence of file it could not be verified that code formalities as per GFR were completed or not.

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HTE  
MDC  
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CSSA

Para No 5

Sub: Non-Settlement of Cash Settlement Suspense Account amounting to Rs. 16,35,386/- lakh

29/01/2023  
submit  
Jeel S

As per para 17.02.01 (b) of CPWD Account code with appendix -7-A, the transaction on account of supplies made or services rendered, should be classified under the head "cash settlement suspense A/C", and should be posted in the suspense register. The claims should be cleared within 10 days of the receipt of the claim. During test audit it has been found that for the different works of construction and maintenance of Panchayat Ghar, Barat Ghar, Chaupals, Rural link road, Veterinary Hospital etc. the cement was supplied by the Mechanical Division No. 1 (I&FC Deptt.) to the FCID - VI, but it has been found that as on date an amount of Rs. 16,35,386/- was lying un-settled against the supply of cement. Reason for not taking prompt action for the settlement of this amount may be clarified to audit

Para No 6 Para-8 (8)  
Sub: Hiring of Consultants. PARA-8  
(2019-2023)

During test audit, while review of cash book and other record is has been noticed that the division has hired consultants for the purpose of preparation of architectural drawing and design etc. and division has spent huge amount on this during the audit period

S.No.	month	Name of Agency	Amount
1.	03/07	M/S. Bharat Project Consultant	46443
2.	03/07	M/S. Bharat Project Consultant	3479
3.	03/07	M/s Rao Engineering Enterprises	77662
4.	01/08	M/s Rao Engineering Enterprises	149975
5.	01/08	M/S Anand Consultant	7500
6.	01/08	M/S. Bharat Project Consultant	15000
7.	02/08	M/s Rao Engineering Enterprises	572280
8.	02/08	M/S. Anand Consultant	19000
TOTAL			Rs. 891339

The division is also having the post of draftsman and Assistant Surveyor of Works even than the department has outsourcers these work and paid an amount of Rs. 8,91,339/- to the different agencies Justification/ reasons of above expenditure may be given to the audit.

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PARA-9  
(2019-23)

**CURRENT REPORT**  
(2009-2010)

Para 9 Dates-9 (9)

**Unfruitful expenditure due to non observance of codal provisions and foreclosure of works**  
(Audit Memo No.2 dated 03.09.2010)

Test check of the works files revealed that following works of the division had to be foreclosed due to non observance of provisions of CPWD Manual:-

- Improvement /Strengthening of road from zero point Palla via village Tajpur upto G.T. Road in Alipur Block  
(File No.76/2008-2009)

Test check of the record revealed that work of "Improvement /Strengthening of road from zero point Palla via village Tajpur upto G.T. Road in Alipur Block" was awarded to the contractor Sh. Jai Bhagwan at the tendered cost of ₹1,08,45,414/- (89.15% above the E.C.). The stipulated date of start and completion was 18.09.2008 and 17.01.2009 respectively. The A/A & E/S amounting to ₹98.69 lacs was conveyed by Project Director (RD). In the agreement/scheme the existing road was proposed to be strengthened from RD 0m (Palla RME) to RD 8530 M (G.T. Road). The project estimate of this scheme was prepared in the month of May, 2006 for which A/A & E/S was received in February, 2008. In the intervening period the condition of road from 0M to Palla to Tajpur Upto RD 3300 M was totally damaged with considerable pot holes. On the request of area MLA & villagers, one top layer of W.B.M. was laid on the full length of damage road and the stretch from RD 3300 M to RD 4100 M which was under the village abadi was paved with cement concrete. Due to the change in scope of work the road from RD 0 M (Palla RME) to RD 6750 M (upto Gupta Farm Hamidpur) could only be develop as A/A & E/S limit was exhausted. The improvement work in the remaining stretch from RD6750 M to RD 8530 M was not carried out. A revised scheme amounting to ₹227.46 lacs for the balance work was prepared and sent to PD(RD) for obtaining A/A & E/S but the same was not conveyed by the administrative department. The work was foreclosed in the month of September, 2009 with effect from 30.04.2009. The following observations are made in this regard:-

- As per Condition No. 9 of the sanction letter dated 26.02.2008 of PD (RD), a detailed estimate was to be prepared as per field data before call of tenders. It is not understood as to why the division not prepared detailed estimate before call of tenders. Had the same been prepared as per the ground conditions the same may have been sent to the administrative department for revised sanction and work could have been executed for the full stretch.
- As the work was awarded at the tendered cost of ₹1,08,45,414/- which was already 10% above the A/A & E/S then why the expenditure of nearly ₹31.23



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lacs (32% of A/S & E/S) was incurred on the execution of extra items without obtaining the revised A/A & E/S or in principal approval from the administrative department.

c) Final Bill of the contractor has yet not paid even after the lapse of one year from the decision of foreclosure of the work

Thus, non-adherence to the provisions of CPWD Manual for preparing the estimates after the receipt of A/A & E/S and before award of work resulted in the achievement of the objectives of the scheme even after incurring expenditure of 08 Crore on incomplete roads. The balance work of improvement of roads will now be an extra burden of ₹ 2.27 Crores which is 230% of the total cost of original scheme

Improvement of streets in unauthorized colony at Amrit Vihar, A Block in Alipur Block - construction of drain out falling in the Burari Creek  
(File No. 107/2008-2009)

Test check of the record revealed that work of "Improvement of streets in unauthorized colony at Amrit Vihar, A Block in Alipur Block - construction of drain out falling in the Burari Creek" was awarded to the contractor Sh. Rajiv Kumar at the tendered cost of ₹12,66,490/- (.50% below the E.C.). The stipulated date of start and completion was 10.09.2008 and 09.11.2008 respectively. The work was executed in site on 27.03.2009 with the gross amount of ₹14,96,393/-. During the execution of work it was realized that there was no alternative to pass out the discharge of Amrit Vihar colony except the route in which 6ft. wide land width for 260m required from D.C. (North). In the month of March, 2009, D.C (North) was requested to provide the requisite land but till date the same has not been provided. The work has been foreclosed and the final bill of the contractor has not been paid till date.

Para 15.1.2 of CPWD Manual stipulates that availability of clear site should be ascertained before approval of NIT. It is not understood as to why the NIT was approved for the work when the clear complete site was not available for the work

Non observation of the provisions of CPWD Manual resulted in avoidable expenditure of nearly ₹15 lacs and non achievement of the objective of the scheme.

Reasons for the above lapses be elucidated to the audit and steps be taken for strict compliance of the codal provisions of CPWD Manual to avoid such lapses in future.

PARA-10  
Para-2 Para No-10

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avoidable expenditure on the incomplete work due to demarcation dispute on site (Audit Memo No.6 dated 06.09.2010 & Memo No.13 dated 07.09.2010)

1. Providing and laying cement concrete pavement & construction of side drain from Beri Bagh to Jogi Chaupal on Rasta No.62

Test check of the record revealed that work of "Providing and laying cement concrete pavement & construction of side drain from Beri Bagh to Jogi Chaupal on Rasta No.62" was awarded to the contractor Sh. Ram Prasad Singh at the tendered cost of

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₹45.74 lacs. The stipulated date of start and completion was 21.08.2008 and 20.02.2009 respectively. The contractor completed 84% of the work physically and the work in 113m length of road and one side drain still remains to be executed due to resistance from the local residents. An amount of ₹38.01 lacs has already been paid to the contractor through running account bills. The local residents were demanding fresh demarcation of the site as the earlier demarcation was not correct since there exists dispute over the ownership of land between two groups. The division requested D.C.(North) for the fresh demarcation of site but no action has been taken so far.

Para 15.1.2 of CPWD Manual stipulates that availability of clear site should be ensured before approval of NIT. It is not understood as to why the NIT was approved for the work when the clear site was not available for the work.

The work is still kept alive and no decision has been taken on the foreclosure of the work or to complete the work as per fresh demarcation of site. The division has incurred avoidable expenditure of ₹38.01 lacs as objectives of the scheme have not been achieved apart from delay in accrual of benefits to the public.

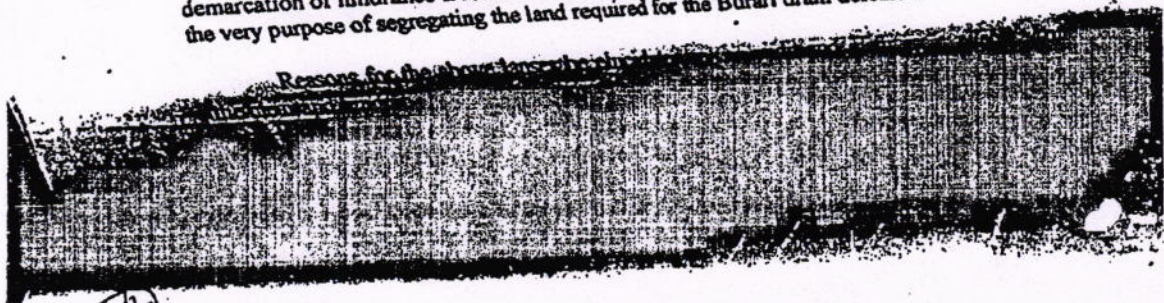
Reasons for not ensuring hindrance free site before award of tender and not taking appropriate decision on the foreclosure or completion of work may be elucidated to the audit. Immediate steps be taken in this regard to avoid claim of damages by the contractor for delay in work.

2. Construction of stone masonry wall on both sides of Burari Drain from RD 0M to RD 2280 M

Test check of the record revealed that work of "Construction of stone masonry wall on both sides of Burari Drain from RD 0M to RD 2280 M" was awarded to the contractor M/s R.S. Builders at the tendered cost of ₹1,00,81,010/- (52.05% above the E.C.). The stipulated date of start and completion was 29.03.2008 and 28.07.2008 respectively. Tender was awarded to the contractor on 14.03.2008. The division approached Tehsildar (Civil Lines) on the same date for the demarcation of site. Demarcation of the whole site has not been provided by the revenue department till date inspite of several reminders sent by the division. Due to the non-demarcation of the site contractor stopped the work and has not been completed till date. Only 53% of the work executed by the contractor and an amount of ₹51.75 lacs has already been paid through running account bills. The completion of work is already delayed by two years but still no decision has been taken by the division to foreclose or completing the work after getting demarcation from the revenue department.

It was the responsibility of the division to ensure availability of site through prior survey and demarcation before award of the work, as stipulated in the provisions of CPWD Manual. It was open to the division to defer the award of work till complete demarcation of hindrance free site was available. As the construction of wall not completed the very purpose of segregating the land required for the Burari drain defeated.

Reasons for the above facts are the following:



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PARA-11

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Para-11  
Foreclosure of works due to part of the work completed by MCD  
(Audit Memo No.3 dated 03.09.2010)

Test check of the works files and relevant records revealed that there are number of works which had to be foreclosed due to part of the work completed by MCD. Details of some of the cases are given below:-

S No.	Name of the work	E/C	Name of the contractor/ Tendered amount	Stipulated date of start	Stipulated date of completion	Gross amount of work done (₹ in lacs)	Remarks
	Improvement of streets in Un-authorized colony in chandan Vihar Sant Nagar Burari in Alipur Block. (Gali No. 3A, 3B, 3C, 3D, 4, 5 & 6).	₹ 8,98,558	Sh. Mool Chand ₹ 12,10,510	26.06.08	25.08.08	₹ 3.15	Work completed Gali No. 4, 5, & 6 constructed by M.C.D. (Work to be foreclosed).
	Improvement of streets in Un-authorized colony Ultranchal Enclave Sant Nagar Burari in Alipur Block. (Gali No. 1, back side of Gali No. 1 & Gali No. 2).	₹ 7,65,608	Sh. Arun Kumar ₹ 9,02,957	14.07.08	13.09.08	₹ 3.87	Work completed Gali No. 2 constructed by M.C.D.
	Improvement of streets in Un-authorized colony Ultranchal Enclave Sant Nagar Burari in Alipur Block. (Back side of Gali No. 2, 3, 4, 5 & 6).	₹ 7,62,971	Sh. Arun Kumar ₹ 9,04,045	14.07.08	13.09.08	₹ 3.53	Work completed Gali No. 3 constructed by M.C.D.
	Improvement of streets in Un-authorized colony Satya Vihar at Burari in "C" Block Gali No. 2 back Gali No. 1, 2, 3 & E Block Gali No. 5 in Alipur Block.	₹ 7,35,892	M/S Manoj Constn. Co. ₹ 8,63,725	8.07.08	7.09.08	₹ 3.28	Work completed Gali No. 1, 2 & 3 constructed by M.C.D.
	Improvement of streets in Un-authorized colony in A-2 Block West Sant Nagar at village Burari in gali No. 11 & 12 in Alipur Block.	₹ 7,36,640	Sh. Ram Kumar Gupta ₹ 1074966	24.07.08	23.09.08	---	Work completed Gali No. 11 constructed by MCD (Work to be foreclosed).
	Improvement of streets in Un-authorized colony, at Kamal Vihar comprising A-1 Block street nos. 11/2, 11/4, 11/6, 11/7, 12 cross gali joining 11, 12, & 13 14/1, 14/2, 14/3, 14/6, 16, 17, 22 & 23 in Kamalpur Burari in Alipur Block.	₹ 35,84,201	Swastic Constn. Co. ₹ 4094091	1.10.08	31.01.09	₹ 46.01	Work is to be foreclosed as some streets have been developed by MCD.
	Improvement of streets in	₹ 34,47,998	Swastic	1.10.08	31.01.09	₹ 30.40	No decision available on file Work to be

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Un - authorised colony at Kunal Vihar comprising "A" Block street nos. 1, cross gali from 1 to 2, 3, 5A 5B, 8 crossa gali from 8to 11, 9, 10 & 11 in Alipur Block.	₹ 191,3382					foreclosed as some streets have been developed by MCD
Improvement of Un - uthorized colony Tomar Colony, Kamalpur Majra Bura Gali No. 1, 2, 3, 4, balance Gali No 5 & 6, 30 feeta in Alipur Block. (Regn. No. 271)	₹ 45,00,382	Dinesh Kumar Goel	15.10.08	29.01.09	₹ 39.58	Work to be foreclosed on 10.03.2010 (Gali no. 1,3 & 5 taken up by MCD)
		₹ 43,62,919				

Para 15.1.2 of CPWD Manual stipulates that availability of clear site should be ensured before approval of NIT. It is not understood as to why the NIT was approved for the work when the clear site was not available for the work.

It has also been observed that while executing the work (excluding the work taken up by MCD) expenditure are incurred on the execution of extra items keeping the gross expenditure of the work within the variation limit of original A/A & E/S. There is no record available on the file which reflects the physical achievement of the work in terms of percentage of the original scheme and percentage of the physical work taken up / completed by MCD. As a matter of fact if part of the work has been taken up / completed by MCD then the gross expenditure on the work actually completed by the division, including extra items/deviation, should have been within the proportionate variation limit of A/A & E/S. If proportionate A/A & E/S of the completed work is not taken into consideration then there is every possibility that the division execute the extra item of works in the streets completed by them just to exhaust the A/A & E/S. The savings arisen due to the part of work completed by MCD should have been surrendered to the administrative department to utilize the same in other needy areas.

PARA-12

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Para 12 Contractor not completed the work and abandoned the site but work not rescinded (Audit Memo No.9 dated 06.09.2010)

Test check of the record revealed that work of "Construction of wall along boundary of Jagat Pur Bund on city side from RD 0M to RD 4388 M" was awarded to the contractor M/s M.M. Enterprises at the tendered cost of Rs.79.69 lacs. The stipulated date of start and completion was 16.03.2009 and 15.09.2009 respectively. As per available records on the file the contractor stopped working on site in the month of May, 2009. The division sent letters dated 30.05.2009, 04.06.2009, 30.11.2009, 15.04.2010 & 14.07.2010 to the contractor to complete the work but it could not be completed. Time to time extension were granted to the contractor just the keep the contract alive. The contractor has completed only 77% of the work and an amount of Rs.56.90 already been paid to the contractor through running account bills.

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As the site has been abandoned by the contractor 15 months back the division is giving undue favour to the contractor by extending the time of completion of work and keeping the contract alive. Instead, the work should have been rescinded and security and P.G. of the contractor should have been forfeited.

Reasons for not rescinding the work may be elucidated to the audit and appropriate action may be taken against the contractor

PARA 13 Para 5 ~~from para 13~~ Date - 13 (13)

Payment of final bills not made within time limit prescribed in CPWD Manual (Audit Memo No.8 dated 06.09.2010)

Para 29.2 (1) of the CPWD Manual provides that final payment of the works should be made within 6 months of the completion of work. Test check of the progress report of work revealed that final payment of some of the works has not been made till date even after the lapse of nearly one year. Some of the cases are given below for reference:-

S.No.	Name of the work	Name of contractor	Tendered cost of the work (₹ in lak)	Date of completion
1.	Construction of side drains and dry brick on edge flooring on galies of Hardev Nagar in Distt. North	Sh. Satish Kumar	39.20	17.03.2009
2	Demolishing and reconstruction of general chaupal at village burari	M/s J B S Trnding Co.	25.52	30.03.2009 <i>Final</i>
3	Development of pond bearing Khasra No. 149/2/2 at village burari	M/s New Unique Enterprises	70.14	04.09.2008 <i>get to be done</i>
4	Revival of water body bearing Khasra No.42 at village Tajpur in Alipur Blk	M/s Prakash Construction Co.	60.21	28.09.2009 <i>Final</i>
5	Revival of water body bearing Khasra No.42 at village Tisipur in Alipur Blk	Sh. Bhem Singh Nimesh	37.10	18.06.2009 <i>Completed</i>

Progress report of works in unauthorized colonies, for the month of July 2010. revealed that there are number of cases where the works have been completed or foreclosed but account of the contractors are not finalized. The exact date of completion of work is not recorded in the progress report. The undue delay on the part of the division. in the payment of final bill, may give a chance to the contractor for claiming the interest on delayed payment. All such cases may be reviewed and immediate steps be taken to clear the payment of final bills of contractors within stipulated time frame.

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Para 6

**Expenditure on the engagement of Casual Labour**  
(Audit Memo No.5 dated 06.09.2010)

Test check of register of casual labour revealed that the division had engaged the casual labours for regular and routine works viz. Repair/ maintenance of drain and removal / clearance of hvachoth/ floating material etc. During the financial year 2009-2010, the division has incurred an expenditure of ₹ 9,04,962/- towards the engagement of casual labours throughout the year

As per record, the division has on its strength 111 work charged beldars. Reasons for hiring the labour instead of obtaining the services of the available work charged staff may be elucidated to audit.

PARA-14  
Para No - 12/14 Date - 14/11/14 (14)

**Non adherence of the provisions of CPWD Manual**  
(Audit Memo No.11 dated 06.09.2010)

Test check of the records relating to works revealed that the following provisions of CPWD Manual are not being adhered which may be strictly adhered in future works:-

Hindrance Register

Para 28.7 (4) (iv) of CPWD Manual provides that each hindrance entered in the Hindrance Register should be authenticated by the Executive Engineer and S.E. should review the Hindrance Register whenever he visit the site of work. Proforma for Hindrance Register is annexure with the para 28 of the Manual. Test check of the records relating to works revealed the following shortcomings:-

1. Entries of the hindrances written by J.E./A.E. are not authenticated by Executive Engineer.
2. Hindrance Register is not reviewed by S.E. during the site visits.
3. Hindrance Register is not maintained as per the format provided in the CPWD Manual in most of the cases. Proforma contains 12 columns whereas Hindrance Register maintained by the division contains only 6 columns. Important columns provided for the recording the details of items of works affected due to hindrance, overlapping period, net hindrance in days, sign of A.E., weightage of hindrance, net effective days of hindrance, sign of E.E. are not available in the Hindrance Register maintained by the division. Wherever the Hindrance Register is maintained in the prescribed format all the columns of the register are not filled up.

It has been observed in the test check of works for the period 2008-09 & 2009-2010 that almost all the works were completed after the stipulated date of completion. For the delayed period of completion, extension of time was granted by the competent authority, after completion of the work, considering the hindrances faced during the

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execution of work. As Hindrance Register maintained at site of work is the key document for considering EOT, it should be maintained strictly as per the provisions of manual.

Inspection Register

Para 5.2.2 (1) of the CPWD Manual provides that all the officers shall ensure issue of inspection notes/instructions after their inspections. The inspection notes are required to be pasted in the Inspection Register. The stages of inspection of works by E.E./S.E are given in the para 5.2.1. The inspection notes of the officers must be available on record before passing the bills.

Test check of the record revealed that inspection register is not being maintained for the inspections by officers. The inspection notes are also not available in the Site Order Book. however final bills of all above works have been cleared. In the absence of inspection notes it could not be ascertained in audit that whether prescribed stages of inspections were carried by the officers or not.

Samples of the mandatory tests not collected by Executive Engineer

All the samples for mandatory tests are being collected by the J.E./A.Es whereas as per para 53.7.(x) of CPWD Works Manual samples for the 10% mandatory tests should be collected by the Executive Engineer.

Tenders are not being checked by ASW before awarding the contract

Para 19.4.3 of CPWD Manual provides that the tender accepting authority shall satisfy himself about the reasonability of rates on the basis of justified rates before acceptance of tenders. Tenders and their justification on the prevailing market rates should be got checked by the ASW of the division before the award of tender. It has been observed that ASW of the division has not checked the tenders and their item wise justification before the award of tenders. Executive Engineers are delegated more powers wherever the ASW are posted. While enjoying the more powers, Executive Engineer of the division should ensure that all the matters falls under the duties of ASW as per CPWD Code should be got checked from ASW.

Documents not being maintained

Important documents like Bill Register, Register of Works, Standard M.Bs, Register of contingencies as prescribed in the CPWD Works Manual are not being maintained in the division.

In principal approval of deviations not available in main files

Para 23.1.2 of CPWD Manual provides that deviations beyond the limit of ±10% should not be made at site without the in principal approval of TS authority. It has been observed that there are deviations beyond the prescribed limits but in principal approval of TS authority not available in main files of the works/final bills, however, the deviation statements are approved from the competent authority. In the absence of the relevant record available on file it could not be ascertained in audit that whether in principal approval have been taken in all the cases or not. It is advised that in future all the in

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PARA-15 Para 8 ~~15~~ 15 para 8-15

**Irregular expenditure from the provision of contingencies of the works**  
(Audit Memo No.7 dated 06.09.2010)

Para 4.1.5 of the CPWD Works Manual provides that provisions of contingency shall be kept @5% for the works of E.C. upto ₹1 Crore. The contingencies can be utilized for construction of site office, engagement of watch & ward staff and job works like Surveying, material testing, estimating, structural design, drawings models and other field requirements.

It has been observed that all the expenditures relating to the establishment of division/sub-division office like electricity bills, telephone/newspaper bills, stationery items, furniture items, consumables of printers, misc. items etc. are being charged to works. The contingent expenditure relating to the establishment of division/sub-divisions should be incurred from the O.E. of the non-plan scheme and separate provision in this regard should be made in the annual budget of the division.

Reasons for not adhering to the guidelines/rule provisions be elucidated to the audit and suitable budget provisions be made under the O.E. of the regular non-plan scheme

**Para 9**

**Non production of record**  
(Audit Memo No.1 dated 25.08.2010)

The information/record has not been provided to the audit, which may be shown at the time of next audit

1. Record of liveries

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incomplete expenditure on the  
dispute on site due to demarcation



**PART II**  
**CURRENT AUDIT REPORT**  
**(2012-13 to 2014-15)**

(Ref. Audit Memo No.3 dated: 20/07/2016)

**PARA 1**

**Sub: Short deduction of TDS under section 194 J amounting to Rs.123150/-.**

As per section 194J of the Income Tax Act, TDS is to be deducted @ 10 % on any amount paid to any resident as fees for professional services or technical services or royalty. No TDS is deducted under section 194J if the amount paid or likely to be paid during the financial year does not exceed Rs. 30,000/-.

During scrutiny of records of the office of EECD VI I & FC Deptt., Bharat Nagar, New Delhi- 110052 revealed that the said office has deducted TDS only @ 2 % from the professional instead of @ 10 % as detailed below:

Work order No.	Name of work	Name of agency	Amount paid	Income Tax due @ 10 %	Income tax deducted @ 2%	Balance Income tax to be recovered
4/2013-14	Digital Survey of Yamuna river course from RD -0 m. to 10500 m	M/s Satya Ram Singh	78750/-	7875/-	1575/-	6300/-
15/2013-14	Preparation of detailed structural design & drawing for construction of bridge down streams of GT Road near RD 4950 drain no. 6	M/s Bharat Project consultants	145000/-	14500/-	2900/-	11600/-
18/2013-14	Digital Survey of Yamuna river course from RD 10500 m to 16500m of RME & RD 0 m to 4388 m of Jagatpur Bund	M/s Satya Ram Singh	284200/-	28420/-	5684/-	22736/-
3/2014-15	Digital Survey of Yamuna river course from RD -0 m. to RD 10500 m	M/s Satya Ram Singh	81900/-	8190/-	1638/-	6552/-
6/2015-16	Preparation of detailed structural design & drawing	M/s Bharat Project consultants	200000/-	20000/-	4000/-	16000/-

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	for demolishing & reconstruction of two lane RCC Bridge at RD 1260m of New drain					
13/2015-16	Digital Survey of Yamuna river course from RD 10500 m to 16500m of RME & RD 0 m to 4300 m of Jagatpur Bund	M/s Satya Ram Singh	292480/-	29248/-	5850/-	23398/-
14/2015-16	Digital Survey of RME at Yamuna river from RD 0 m to 10500 of RME	M/s Satya Ram Singh	297050/-	29705/-	5941/-	23764/-
17/2015-16	Preparation of detailed structural design & drawing for construction of chaupal/community hall on Kh.No. 527/42/4 of Grave Sasha land Bhor Garhi	M/s Satya Ram Singh	160000/-	16000/-	3200/-	12800/-
<b>Total</b>			<b>1539380/-</b>	<b>153938/-</b>	<b>30788/-</b>	<b>123150/-</b>

settled

Satya Ram Singh  
22/7/16

Hence, an amount of Rs. 123150/- may be recovered from the concerned firms and deposited into government account under intimation to the audit. Similar other cases may also be reviewed at your own level under intimation to audit.

**PARA 2**

(Ref. Audit Memo No. 7 dated: 22/07/2016)

**Sub. Recovery of Value Added Tax amounting to Rs. 121443/-**

As per section 36 A of Delhi value added tax (DVAT) act 2004, deduction of tax at source (TDS) on account of VAT liability on execution of works contract and its timely deposition in appropriate Government treasury by every person, including central/ state governments, union territory administrations, government Department including PWD, CPWD etc., Govt. undertaking, Govt. Authorities/ Boards, Local Bodies, railways, Cantonment Boards, Hospitals etc., who is responsible for making any payment to any contractor/ operator for execution of works contract. In case the amount of contract is more than 20000/- the contracts awarding Department or agencies (contractees) are also liable to deduct TDS at the prescribed rates while making payment to contractor. The rate amended by the department from time to time is given below

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**PART-II**

**CURRENT AUDIT REPORT (2016-17 to 2018-2019)**

**PARA-01 Recovery of Rs. 22224/- on account of License fee & Water Charges.**

**(A) Short recovery of License Fee of Rs. 4760/-.** (Audit Memo No. 01 Dated: 21.05.2019)

As per Order No. No. 18011/2/2015-Pol.III dated 18.07.2017 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, it was observed that license fee rates were 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
Anil Kumar, JE	V	Rs. 1065/- p.m.	01.07.2017 to 31.03.2018 (09 months)	Rs. 1270/- p.m.	Rs. 205	Rs. 1845/-
Amit Kumar Gupta, UDC	II	Rs. 245/- p.m	01.07.2017 to 28.02.2018 (08 months)	Rs. 310/- p.m.	Rs. 65	Rs. 520/-
Shivindra Singh, Surveyor	II	Rs. 245/- p.m	01.07.2017 to 31.05.2019 (23 months)	Rs. 310/- p.m.	Rs. 65	Rs. 1495/-
Rohit Chandu Bhai, Head Clerk	III	Rs. 370/- p.m	01.07.2017 to 31.03.2018 (09 months)	Rs. 470/- p.m.	Rs. 100	Rs. 900/-
<b>TOTAL RECOVERY TO BE MADE</b>						<b>Rs. 4760</b>

HOO of the Division may recover Rs. 4760/- from the above officers / officials after due verification of facts and figures under intimation to Audit. Similar type of other case may also be got reviewed at HOO/DDO level.

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**(B) Recovery of Rs. 17464/- towards Water Charges. (Audit Memo No. 02 Dated: 21.05.2019)**

As per Order No. No. F.4(1)/Mis./PWD/Allot/2004/8496-8500 dated 27.07.2012 rates of water charges were revised w.e.f. 01.07.2012 in respect of Delhi Govt. General Pool Accommodation of Type-I to Type-V quarters.

During the course of audit and scrutiny of records related to government residential accommodation, it was observed that either water charges were not being recovered in respect of below mentioned officers / officials.

The detail of short /non recovery of water charges is as under:

Name of Officer	Type of Quarter	Water charges recovered by the Deptt	Period	Water charges to be recovered (as per revised rates)	Diff.	Recovery to be made
Anil Kumar, JE	V	NIL	01.03.2016 to 31.03.2019	Rs. 472/- p.m.	Rs. 472	Rs. 17464/-
<b>TOTAL</b>						<b>Rs. 17464/-</b>

HOO of the Division may recover Rs. 17464/- from the above officer after due verification of facts and figures under intimation to Audit. Similar type of other case may also be got reviewed at HOO/DDO level.

**PARA-02 Recovery of Rs. 4950/- on account of short deduction of DGEHS subscription (Audit Memo No. 03 Dated: 21.05.2019)**

Monthly contribution of DGEHS subscription was revised for the different categories of Grade pay w.e.f. 01.01.2011 as per details given below:

Monthly Contribution for availing DGHS facility as per 6th CPC :

Sl. No.	W.e.f.1st June 2009 (Grade Pay as per 6th CPC)	Contribution (Rs.Per Month).
1.	Upto 1650	50
2.	Rs.1800, 1900, 2000, 2400 and 2800	125
3.	Rs.4200	225
4.	Rs.4600, 4800, 5400 and 6600	325
5.	Rs.7600 and above	500

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*[Handwritten notes: J.S. Datta, (Audit Memo No. 03)]*

However, on scrutiny of pay bill register for the audit period 2016-17 to 2018-19, it was observed that the Department has recovered short subscription of DGEHS from the salary of officers / officials for the period 01.03.2016 to 31.01.2017. Detail of officers / official wherein short subscription has been recovered is as under:

Sr. No.	Name of Officer	Grade Pay	DGHS sub. Recovered by Deptt.	DGHS to be recovered as per Audit	Diff.	Period of recovery	Recovery to be made
1.	Anil Kumar, JE	7600	325	500	175	01.03.2016 to 01.01.2017	1925 ✓
2.	N.K. Dabas, Draughtsman	4600	225	325	100	01.03.2016 to 01.01.2017	1100 ✓
3.	Shokeen Khan, JE	7600	325	500	175	01.03.2016 to 01.01.2017	1925 ✓
<b>Total recovery to be made</b>							<b>4950</b>

Division may recover Rs. 4950/- on account of short recovery of DGEHS Subscription from the above officers / officials after due verification of facts and figures under intimation to Audit. Similar type of other cases may also be got reviewed at DDO / HOO level.

**PARA-03 Heavy outstanding balances under deposits. (Audit Memo No. 04 Dated : 21.05.2019)**

During test check of monthly account of Ex. Engineer, FCD-VI for the month of March, 2019, it was observed that an amount of Rs. 1902.19 lacs was lying outstanding under the head "Public Works Deposits" as detailed below:

Classes of deposits	Amount as on 31.03.2019
Civil Deposits - Security Deposits (Part II)	6,69,00,522
Civil Deposits - Public Work Deposits (Part III)	9,52,62,946
Civil Deposits - Other Deposits	2,80,55,518
<b>Total outstanding as on 31.03.2019</b>	<b>19,02,18,986</b>

Heavy accumulation under Part-II of Rs. 6.69 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. 9.52 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.

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Accumulation of Rs. 2.80 crore was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

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

**PARA-16** **PARA-04 Unfruitful Expenditure of Rs. 1268451/- due to foreclosure of works.** (Audit Memo No. 05 Dated : 22.05.2019 & Audit Memo No. 11 Dated : 23.05.2019)

The CPWD Manual vide Para 4.2 stipulates that availability of the site should be ensured at the planning and designing stage of the work itself and that preparation of detailed estimates and drawing and design stage should be taken up only after availability of the land assured. Paras 3.3.(2) further provides that estimate should be sent to client department after fully ascertaining the necessary, site and Topographical details, Technical Feasibility etc. in case site survey is necessary, a small estimate may be sent to the client for the purpose of assessing the suitability and availability of the land for the proposed work.

**A.** During the test check of files it was revealed that CD-VI division has awarded a work of "Construction of Community Park cum Chhat Puja Ghat at Pond bearing Kh. No. 110 at Village Bakhtawarpur in Distt. North" to Sh. Rakesh Sharma (Contractor), at the tendered cost of Rs. 30,17,369/- which was 45.66% below the estimated cost of Rs. 5552759/- put to tender with the stipulated date of start and completion of 28.09.2017 and 11.11.2017 respectively.

The Audit came to notice that the work was awarded without ensuring the availability of clear site as envisaged as per CPWD Manual. The work could not be completed due to non receipt of A/A & E/S. The agency stopped the work immediately. As per direction of competent authority the above work was foreclosed on 30.10.2017. At the time of foreclosure, the work amounting to Rs. 12,68,451/- was only completed.

The Executive Engineer may obtain A/A & E/S for the work & make necessary efforts to complete the work as per CPWD Manual under intimation to Audit.

**B.** Further test check of another file it was revealed that division has awarded a work of "Improvement of streets / road in 20 Point Program Colony near Cremation Ground at Village Hamidpur in Distt. North-West" to Sh. Ajay Agarwal (Contractor), at the tendered cost of Rs. 98,55,582/- which was 37.77% below the estimated cost of Rs. 15837348/- put to tender with the stipulated date of start and completion of 25.06.2016 and 24.09.2016 respectively.

The Audit came to notice that the work was awarded without ensuring the availability of clear site as envisaged as per CPWD Manual. The work could not be completed due to reason that concerned Kanoongo, Patwari and Panchayat Secretary had not provided the demarcation of land, thus the work has been stopped in that reach. The agency was directed to stop the work immediately. As per direction of competent authority the above work was foreclosed on 24.11.2016. At the time of foreclosure, the work amounting to Rs. 72,40,256/- was only completed.

The Divisional Engineer may take proper care of CPWD Manual para 4.2 for availability of site before uploading the tenders.

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PARA-05

Contractor not completed the work and abandoned the site but work not rescinded. (Audit Memo No. 08 Dated: 23.05.2019 & Audit Memo No. 10 Dated: 23.05.2019)

PARA-17

A. Test check of the record revealed that work of "Restoration of road from Bakhtawarpur to Village Tajpur near Mandir in Distt. North" was awarded to the contractor Sh. Jaswant Singh Dabas at the tendered cost of Rs.77.16 lacs. The stipulated date of start and completion was 21.12.2018 and 20.01.2019 respectively. As per available records on the file the contractor has not started the work on site. Further division vide letter dated 22.01.2019 asked the contractor to complete the work by giving provisional extension of time upto 28.02.2019, but the contractor did not started the work. The Division vide its letter dated 09.04.2019 again granted provision extension of time to the Contractor to complete the work by 30.04.2019 but it could not be started till date. Time to time extension were granted to the contractor just the keep the contract alive.

As the site has been abandoned by the contractor for the last 05 months, the division is giving undue favour to the contractor by extending the time of completion of work and keeping the contract alive. Instead, the work should have been rescinded and P.G. amounting to Rs. 385806/- of the contractor should have been forfeited

B. Further test check of work of "Improvement / Strengthening of Sajara road from Hamidpur Singhola road T-Point to Khampur Sajara road via Hamidpur bridge at drain No. 6 in Village Hamidpur in Distt. North-West" was awarded to the contractor Sh. Jaswant Singh Dabas at the tendered cost of Rs.79.36 lacs. The stipulated date of start and completion was 05.12.2018 and 04.03.2019 respectively. As per available records on the file, it has been observed that the contractor has executed approx. 7% work upto 25.03.2019 i.e. even after the stipulated date of completion and the work has been stopped by him. The division sent letters dated 26.03.2019, 09.04.2019 & 13.05.2019 to the contractor to complete the work but it could not be completed. Time to time extension were granted to the contractor just the keep the contract alive. The contractor has completed only 7% of the work and an amount of Rs. 11.21 already been paid to the contractor through 1<sup>st</sup> running account bill.

As the site has been abandoned by the contractor for the last 5 months, the division is giving undue favour to the contractor by extending the time of completion of work and keeping the contract alive. Instead, the work should have been rescinded and P.G. of the contractor should have been forfeited.

Division may take appropriate action against the contractor as per CPWD rules under intimation to Audit.

PARA-06

Time barred cheques amounting to Rs. 582000/-. (Audit Memo No. 06 Dated: 22.05.2019)

PARA-18

As per Receipt & Payment rule 479(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.

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While scrutiny of Form 51 – "Schedule of Reconciliation of cheques drawn and Remittances" and other related records for the month of March, 19, it has been noticed that a cheque amounting to Rs. 582000/- which was issued by the division but not presented to bank for encashment and became time barred. This cheque relate to the period 2018-19, as the cheque became old more than three months, because of no claim / dispute there is no possibility of encashment of the cheque.

Division may please take immediate steps to settle these accounts as per rule, under intimation to Audit.

**PARA-07** Non completion of work. (Audit Memo No. 09 Dated: 23.05.2019)

**PARA-19** 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:-

S. No.	Name of Work	Tender Cost (Rs. In lacs)	D.O.S.	S.D.O.C.	Delay (Approx) Till date (23.05.2019) In Days)
1	Improvement / Strengthening of Old Phirni Road from Bus Stand Chowk to Veterinary Hospital in Village Hamidpur in Alipur Block	116.87	05.12.18	04.03.19	80 days
2	Constn. Of Sijra Road from Om Prakash field to Rohtas field in village Singhu in Distt. North	90.62	28.08.18	27.11.18	177 days
3	Reconstruction of road from village Mohammadpur Phirni to MCD School in Village Hiranki in Narela Constituency in Distt. North	27.04	05.12.18	04.02.19	108 days
4	Constn. Of Phirni road from Chaupal to chowk and adjoining galies in Vilalge Ramjanpur in Narela Constituency Distt. North	71.56	16.01.19	15.04.19	38 days
5	Construction of Sajara road from Bakoli Hamidpur road to Narain Singh Pardhan Tubewell in Village Bakoli in Distt. North West	48.84	16.01.19	15.02.19	97 days
6	Improvement of existing road from Alipur Bakhtawarpur road to MGI Bakoli in Distt. North West	59.92	16.01.19	15.04.19	38 days

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7	Rapair and renovation of water body bearing KH No. 56/2 at Village Hiranki in Narela Constituency in Distt. North	38.94	06.11.18	05.02.19	107 days
8	Reconstruction of existing drain from village Akbarpur Majra to drain along Palla-Hiranki road in Narela Constituency, Distt. North	167.45	04.12.18	03.04.19	50 days
9	Improvement of sajra road and side drains from Village Kadipur to Sant Sujan Singh International School, Kushak No. 2 in Burari AC	291.05	16.10.18	15.04.19	38 days
10	Construction of sazra road and drain from Baba Colony B-Block More to Swastik Apartment along Toe Drain in Burari AC-02, Distt. Central	23.15	30.12.18	28.02.19	84 days
11	Construction of sazra road in Vashisth Enclave near Toe Drain	58.37	30.12.18	29.03.19	55 days
12	Construction of sajra road from RME to Mata Raj Rajeshwari Mandir in Burari AC Distt. Central	81.65	02.01.19	01.04.19	52 days
13	Construction of one number of Hall Development of graveyard at Village Burari (Distt. Central)	51.35	06.11.18	05.02.19	107 days
	<b>Total</b>	<b>1126.81</b>			

From the above it is evident that the 13 works having tendered cost of Rs. 1126.81 lacs were not completed till date

Reasons for the slow progress of works may be looked into and necessary steps be taken to gear up the execution of works. All the hindrances being faced during the execution of work be got authenticated from the E.E. at site register and wherever the delays are attributed on the part of contractors, penalty for late completion of work be imposed as per terms and condition of NIT under intimation to Audit.

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**(JASPAL SINGH)**  
**INSPECTING AUDIT OFFICER**  
**AUDIT PARTY NO. XIX**

**PART-II**  
**CURRENT AUDIT REPORT (2019-20 to 2022-23)**

**PARA No. 01: Heavy outstanding balances under deposits.**

(Reference Observation Memo No. 02 Dated: 13.06.2023)

During test check of monthly account (Form 79 – Schedule of Deposits) of Ex. Eng., EE Flood Control Division-VI, (I & FCD), Bharat Nagar, Delhi 110052, for the month of March, 2023, it has been observed that an amount of Rs. 53,26,97,453/- was lying outstanding under the head “Schedule of Deposit (8443-Security Deposit)” as detailed below:

Classes of deposits	Amount as on 31.03.2023
Civil Deposits - Security Deposits (Part II)	38,58,06,463/-
Civil Deposits - Public Work Deposits (Part III)	9,44,57,275/-
Civil Deposits - Other Deposits (Part V)	5,24,33,715/-
<b>Total outstanding as on 31.03.2023</b>	<b>53,26,97,453/-</b>

Heavy accumulation under Part-II of Rs. 38.58 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. 9.44 crores 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. 5.24 crores was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

Similar observation were made vide para 03 of audit period 2016-19 and same have been updated & para taken as fresh

Necessary action may be taken under relevant rules for the withheld amount in deposits may be refunded to concerned agencies or amount credited to revenue in govt. account under intimation to audit.

**PARA No. 02: Recovery of Rs. 1,980/- on account of License Fee.**

(Reference Observation Memo No. 05 Dated: 13.06.2023)

During the course of test audit and scrutiny of Pay Bill Register for the Audit period. It has been observed that Govt. accommodation has been allotted to the following officials but license fee are being short recovered from the salary of the following officials:

(I&F.C.D) CD-VI, Bharat Nagar, Delhi 110052  
2019-20 to 2022-23

The details of recovery of License fee is as under:

Name of Officer/ Official	Type of Quarter allotted	License fee/water charges recovered by the Deptt.	Period	License fee/water charges to be recovered (as per revised rates)	Diff.	Recovery to be made
<b>License fee</b>						
Shivendra Singh, Surveyor	Type-II	Rs. 310/-	01.07.2020 to 31.03.2023 (33 months)	Rs. 370/- p.m.	Rs. 60/-	Rs. 1,980/-
<b>Total Recovery to be made</b>						<b>Rs. 1,980/-</b>

DDO may take the necessary action to recovered the amount of Rs. 1,980/- from the above Officer/Official after due verification of facts and figures under intimation to Audit.

**PARA No. 03: Excess Payment of Rs. 36,164/- due to wrong Pay Fixation.**

(Reference Observation Memo No. 09 Dated: 20.06.2023)

During the test check of Service Books of Smt. Krishna Devi, W/c Coolie the following points have been observed:

1. She was appointed as Group-'D' w.e.f. 25.07.2001 in the Pay Scale 2550-55-2660-60-3200.
2. IInd MACP granted w.e.f. 27.07.2021 in the pay scale of Rs.5200-20200 with Grade pay 2000/- vide letter no. EE/CD-VI/MACP/W/C/Beldar/Estt./2019/4096 dated 03.02.2022.

During the Pay Fixation on grant of 2<sup>nd</sup> MACP of the official vide letter dated 03.02.2022, the fixation of Pay is not correct.

The pay of the official should be fixed as under:-

Period	Pay to be fixed as per Rule	Pay as per Office
Pay as on 26.07.2021 in the Grade Pay-1900	32000	32000
Pay as on 27.07.2021 after granting the benefit of MACP with Grade Pay-2000	33000	34000
Pay as on 01.07.2022	34000	35000
DNI	01.07.2023	01.07.2023

Due to above incorrect Pay Fixation there was an overpayment of Rs. 36,164/- to the official (Smt. Krishna Devi).

(I&F.C.D) CD-VI, Bharat Nagar, Delhi 110052  
2019-20 to 2022-23

DDO may take necessary action to recover the amount of Rs. 36,164/- from the officer/official under intimation to the Audit after due verification of facts and figures. Other similar cases may also be reviewed accordingly.

**PARA No. 04 (A): Payment of Rs. 87,50,345/-without obtaining the approval of Extra Items Statement.**

(Reference Observation Memo No. 10 Dated: 21.06.2023)

The work Development of streets and side drains in Kushak No. 1, Extn. Delhi-36 (Regn. No. 729) in AC-02 Burari in District North, Delhi (near General Chaupal) for CD-VI was awarded to M/s Himanshu Const. Co. The details of the work are as under:

Name of the Work	:	Development of streets and side drains in Kushak No. 1, Extn. Delhi-36 (Regn. No. 729) in AC-02 Burari in District North, Delhi (near General Chaupal)
Name of the Agency	:	M/s Himanshu Const. Co.
Estimated Cost	:	Rs. 3,23,82,519/-
Tender Amount	:	Rs. 2,36,05,616/-
Date of Start	:	17.03.2019
Date of completion	:	16.12.2019
Actual date of Completion	:	14.02.2022
Final payment	:	Rs. 3,37,88,852/-
Amount of extra items paid	:	Rs. 87,50,345/-
Amount of extra items not approved	:	Rs. 87,50,345/-

While scrutiny of the records and vouchers no. 374 dated 29.03.2022 it has been observed that the department had paid amount of extra items of Rs. 87,50,345/- without obtaining the approval of the extra items from the competent authority.

The division in-charge may take the ex-facto approval of the extra item from the competent authority or recover the above amount from the concerned agency after due verification of facts & figures, under intimation to audit. Other similar cases may also be reviewed.

**PARA No. 04 (B): Payment of Rs. 46,48,245/-without obtaining the approval of Extra Items Statement.**

(Reference Observation Memo No. 17 Dated: 22.06.2023)

The work Development of streets and side drains in Saroop Nagar Block A, B, C, D, E, F, G, H, H1, I G.T. Road Libaspur Delhi-42 (Regn. No. 905) in AC-05 Badli in District North, Delhi (Part-V) Near Gajraj Yadav Pradhan Office) for CD-VI was awarded to M/s Competent Const. Co. The details of the work are as under:

(I&F.C.D) CD-VI, Bharat Nagar, Delhi 110052  
2019-20 to 2022-23

Name of the Work	:	Development of streets and side drains in Saroop Nagar Block A, B, C, D, E, F, G, H, H1, I G.T. Road Libaspur Delhi-42 (Regn. No. 905) in AC-05 Badli in District North, Delhi (Part-V) Near Gajraj Yadav Pradhan Office)
Name of the Agency	:	M/s Competent Const. Co.
Estimated Cost	:	Rs. 3,96,94,542/-
Tender Amount	:	Rs. 3,01,61,978/-
Date of Start	:	03.06.2019
Date of completion	:	02.03.2020
Actual date of Completion	:	18.11.2021
Final payment	:	Rs. 1,87,06,089/-
Amount of extra items paid	:	Rs. 46,48,245/-
Amount of extra items not approved	:	Rs. 46,48,245/-

While scrutiny of the records and vouchers no. 387 dated 29.03.2022 it has been observed that the department had paid amount of extra items of Rs. 46,48,245/- without obtaining the approval of the extra items from the competent authority.

The division in-charge may take the ex-facto approval of the extra item from the competent authority or recover the above amount from the concerned agency after due verification of facts & figures, under intimation to audit. Other similar cases may also be reviewed.

**PARA No. 05: Unfruitful expenditure of Rs. 259.07 Lakh due to foreclosure of work.**

(Reference Observation Memo No. 11 Dated: 21.06.2023)

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

The CPWD Manual vide Para 4.2 stipulates that availability of the site should be ensured at the planning and designing stage should be taken up only after availability of the land assured. Para 3.3 (2) further provides that estimates should be sent to clients 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 the work was awarded by the division without ensuring the availability of clear site as envisaged as per CPWD Manual the work could not be completed and foreclosed for under mentioned works:-.



(I&F.C.D) CD-VI, Bharat Nagar, Delhi 110052  
2019-20 to 2022-23

(Amount in Lakh)

S. No.	Agg. No.	Name of the work	Name of contractor	Estimated cost	Tender Amount	Exp. Incurred	Actual date of foreclosure
1	EE/CD-VI/ACs-81/2021-22	Restoration of road from M.C primary school road to stadium via dispensary at village Singhu in Distt. North.	M/s Rajiv Builders	157.91	85.29	60.09	12.07.2022
2	EE/CD-VI/ACs-40/2021-22	Repair and maintenance of existing boundary wall of Mahatma Gandhi Institute for Combating Climate change at Village Bakoli in Distt. North	M/s Ajay Const. Co.	39.62	26.73	5.65	06.12.2022
3	EE/CD-VI/ACs-82/2018-19	Imp./strengthening of Sajra road from Hamidpur Singhola road T-point to Khampur Sajara Road via Hamidpur Bridge at Drain No.6 in Village Hamidpur in Distt. North-west	M/s Jaswant Singh Dabas	130.09	79.36	16.82	17.02.2022
4	EE/CD-VI/ACs-84/2018-19	Const. of drain and road from hamidpur pond to drain no.6 at village hamidpur in Narela Constituency	M/s Jaswant Singh Dabas	308.94	188.46	14.39	29.12.2020
5	EE/CD-VI/ACs-54/2019-20	Const. of New Phirni road from Ashram road to Farm House road at Village Singhu in Distt. North	M/s Urban Answers Private Limited	46.4	30.57	5.98	13.06.2022
6	EE/CD-VI/ACs-98/2019-20	Const. of boundary wall, footpath around the pond at Kh. No. 39 in village Tajpur kalan in Distt. North	M/s Durga Const. Co.	132.51	93.82	21.72	20.09.2022
7	EE/CD-VI/ACs-118/2019-20	Const. of boundary wall in available encroachment free land for water body bearing Khasra No. 109 in Village Garhi Bakhtawrpur in Distt. North	M/s Rohit Sharma	172.42	112.27	115.47	08.06.2022
8	EE/CD-VI/ACs-55/2021-22	Imp.of street No. 20, 20/1 & 20/2 of A-2 Block, West Sant Nagar Burari in Burari AC	M/s Kumar Const. Co.	74.4	42.41	18.95	02.01.2023

(I&F.C.D) CD-VI, Bharat Nagar, Delhi 110052  
2019-20 to 2022-23

				<b>Total</b>		<b>259.07</b>	
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The department had paid Rs. 259.07 Lakh as wasteful expenditure on the above work. Necessary action may be taken by the department as per CPWD Manual for the above foreclosed works, under intimation to Audit.

**PARA No. 06: Unfruitful expenditure of Rs. 61.69 Lakh due to work held/stopped by the contractor.**

(Reference Observation Memo No. 12 Dated: 21.06.2023)

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 of the contract, shall be the essence of the contract. It is, therefore, 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 forfeited 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 tender value, is recoverable.

During the test check of files / records it is revealed that in under mentioned cases the work is awarded to the contractor/Agency but they are held/stopped the work.

(Amount in Lakh)

S. No.	Agg. No.	Name of the work	Name of contractor	Est. Cost	Tender Amt.	Date of start	Date of completion	Exp. incurred
1	EE/CD-VI/ACs-56/2021-22	Development of grave yard at village Tajpur Kalan in Alipur block	M/s Durga Const. Co.	75.89	53.90	08.03.22	07.06.22	16.43
2	EE/CD-VI/ACs-27/2021-22	Const. of RR Masonry guard wall and interlocking tile flooring on revenue road from Rasta No. 528 & 421 at village Mohammadpur-Ramjanpur in Narela Constituency in Distt. North	M/s Kavinder Veer Singh	70.94	41.22	29.04.22	28.06.22	35.49
3	EE/CD-VI/ACs-119/2022-23	Demolishing & reconstruction of double storey General Chaupal at	M/s Narender Kumar	428.70	295.81	31.01.23	30.01.24	9.77

(I&F.C.D) CD-VI, Bharat Nagar, Delhi 110052  
2019-20 to 2022-23

		village Palla in Narela Constituency in Distt. North						
								<b>TOTAL</b>
								<b>61.69</b>

The department had paid Rs. 61.69 Lakh as Unfruitful expenditure on the above work. Necessary action may be taken by the Division for the above works held / stopped by the contractor, under intimation to audit.

**PARA No. 07: Payments of final Bills not made within time limit prescribed in CPWD Manual.**

(Reference Observation Memo No. 13 Dated: 21.06.2023)

As per Clause 9 of GCC of CPWD Manual provides that the final bill shall be submitted by the contractor in the same manner as specified in interim bills within three months of physical completion of the work or within one month of the date of the final certificate of completion furnished by the Engineer-in-charge whichever is earlier. Final payments for works shall be made

- (i) If the tender value of the work is upto Rs. 1 crore – 02 months
- (ii) If the tender value of the work is more than Rs. 1 core and upto Rs. 10 Crore – 03 months
- (iii) If the tender value of work exceed Rs. 10 crore – 06 months

Test check of the progress reports and records of the works, reveal that final payments of some of the works have not been made till date after the lapse of considerable period. Some of the cases are given below:

S. No.	Name of the work	Ag. No.	Year	Name of contractor	Stipulated date of start	Stipulated date of Compl.	Actual date of Compl.	Remarks
1	Removal of accumulated silt for "Development of water bodies/reservoirs in Yamuna flood plain area by retaining excess flood water of river Yamuna during the monsoon season for recharging the ground water in Yamuna flood plain near shank no. 16 on the Right Marginal Embankment (RME)" Continuation of Pilot Project for 4 <sup>th</sup> year	EE/CD-VI/ACs-41/2022-23	2022-23	M/s C.K. Const. Co.	20.07.2022	29.07.2022	29.07.22	Work completed , final payment yet to be made
2	Strengthening of road from Tajpur Kalan Phirni road to T-Point of	EE/CD-VI/ACs-	2022-23	M/s Narender Kumar	21.05.2022	20.09.2022	15.09.22	Work completed , final



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	Singhola Hamidpur road in Distt. North	82/2021-22						payment yet to be made
3	Strengthening of road from Tajpur-Bakhtawarpur road Murgi Farm to Hamidpur Village at Distt. North	EE/CD-VI/ACs-96/2018-19	2018-19	M/s Jaswant Singh Dabas	21.12.2018	20.01.2019	08.02.20	Work completed , final payment yet to be made
4	Restoration of road from Bakhtawarpur to village Tajpur near Mandir in Distt. North	EE/CD-VI/ACs-95/2018-19	2018-19	M/s Jaswant Singh Dabas	21.12.2018	20.01.2019	26.03.22	Work completed , final payment yet to be made
5	Restoration of road and drain from Jindpur Primary School to Mukhmelpur drain No. 6 in Village Jindpur in Alipur Block	EE/CD-VI/ACs-83/2018-19	2018-19	M/s Jaswant Singh Dabas	02.01.2019	01.02.2019	17.02.20	Work completed , final payment yet to be made
6	Improvement/ strengthening or road from Khampur-Hamidpur T-point to Jathi Toll Tax on Tajpur Singhola road in village Hamidpur in Distt. North-west	EE/CD-VI/ACs-65/2019-20	2019-20	M/s Jaswant Singh Dabas	03.10.19	02.01.20	26.03.22	Work completed , final payment yet to be made
7	Const. of sijra road form Singhu School road to Ved Prakash & Permila fields in Village Singhu in Alipur Block	EE/CD-VI/ACs-59/2019-20	2019-20	M/s Jaswant Singh Dabas	12.09.19	11.12.19	04.12.21	Work completed , final payment yet to be made
8	Const. of road on changed alignment at Kh. No. 65/11/2 & 65/12/2 of village Bakhtawarpur in Distt. North	EE/CD-VI/ACs-57/2019-20	2019-20	M/s Jaswant Singh Dabas	12.09.19	11.11.19	10.02.23	Work completed , final payment yet to be made
9	Construction Sijra road from Bakoli Hamidpur road to Khampur land Boundary in Village Bakoli in Distt. North	EE/CD-VI/ACs-82/2019-20	2019-20	M/s Ashok Builders	16.11.19	15.02.20	19.04.21	Work completed , final payment yet to be made
10	Const. of Sijra Road form Bakoli Hamidpur road to Narinder field in	EE/CD-VI/ACs-21/2022-23	2022-23	M/s Ajay Const. Co.	14.06.22	13.09.22	17.12.22	Work completed , final payment

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	Village Bakoli in Distt. North (Balance Work)							yet to be made
11	Reconstruction of road from Village Hiranki Temple to RME in Narela Constituency in Distt. North	EE/CD-VI/ACs-99/2019-20	2019-20	M/s Rohit Sharma	23.11.19	22.02.20	16.02.23	Work completed , final payment yet to be made
12	Restoration of road from Veterinary Hospital to Shiv Dharam Kanta in Village Hamidpur in Alipur Block	EE/CD-VI/ACs-16/2022-23	2022-23	M/s Rakesh Sharma	04.06.22	03.09.22	18.02.23	Work completed , final payment yet to be made
13	Const. of sijra road from Bakoli Hamidpur road to Sh. Aman Singh field in village Bakoli in Distt. North	EE/CD-VI/ACs-51/2021-22	2021-22	M/s Kundu Nirman	24.02.22	23.06.22	26.11.22	Work completed , final payment yet to be made
14	Development of road from village Tigipur to ramjanpur RME road via Temple in Distt. North	EE/CD-VI/ACs-52/2021-22	2021-22	M/s Bal Kishan	24.02.22	23.06.22	02.02.23	Work completed , final payment yet to be made
15	Raising and improvement of Kabristan of Village palla in Narela Constituency distt. North	EE/CD-VI/ACs-30/2021-22	2021-22	M/s Sanjeev Enterprises	22.12.21	21.04.22	22.08.22	Work completed , final payment yet to be made
16	Reconstruction of existing drain from village Akbarpur Majra to drain along Palla-Hiranki road in narela constituency, Distt. North	EE/CD-VI/ACs-83/2018-19	2018-19	M/s Ashok Katyal	04.12.18	03.04.19	10.06.22	Work completed , final payment yet to be made
17	Re-construction of existing drain from village Ramjanpur to drain along Burari-Bakhtawarpur road in Narela Constituency Distt. North	EE/CD-VI/ACs-137/2019-20	2019-20	M/s Bal Krishan	06.01.20	05.05.20	05.05.20	Work completed , final payment yet to be made
18	Demolishing & re-construction of Double Storey General Chaupal at Village Hamidpur in Alipur Block	EE/CD-VI/ACs-217/2018-19	2018-19	M/s Kavinder Veer Singh	10.03.19	09.11.19	30.07.22	Work completed , final payment yet to be made

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19	Const. of additional hall at First Floor and renovation of existing Harijan Chaupal at Village Jindpur in Distt. North	EE/CD-VI/ACs-13/2019-20	2019-20	M/s P.K. Const. Co.	18.07.19	17.01.20	10.05.22	Work completed , final payment yet to be made
20	Const. of Sajra road from RME to Mata Raj Rajeshwari Mandir in Burari AC Distt. Central	EE/CD-VI/ACs-122/2018-19	2018-19	M/s Jaswant Singh Dabas	02.01.19	01.04.19	09.09.21	Work completed , final payment yet to be made
21	Const. of RCC covered drain on 41 feet road from Burari Garhi (Main Burari Road) to Burari Creek Drain in Burari Assembly Constituency	EE/CD-VI/ACs/62/2018-19	2018-19	M/s Khatri Const. Co.	21.03.19	20.09.19	18.11.20	Work completed , final payment yet to be made
22	Demolition and re-construction of double storeyed chaupal at village Ibrahimpur in Distt. North	EE/CD-VI/ACs-121/2019-20	2019-20	M/s Askhit Builders	03.01.20	02.09.21	30.03.23	Work completed , final payment yet to be made
23	Const. of inspection road at Jagatpur Bund from RD 0m to RD 4388m. Widening Raising/Strengthening of Jagatpur Bund from RD 0m to 4388m (City Side)	EE/CD-VI/ACs-22/2020-21	2020-21	M/s C.K. Const. Co.	25.01.21	24.01.22	30.06.22	Work completed , final payment yet to be made

The competent authority may take the proper care of Clause 9 of GCC / CPWD Manual and that final payments of the works should be made within the prescribed time limit of the completion of the work. Action should be taken accordingly under intimation to audit after due verification facts and figure.

**PARA No. 08: Slow progress of works leading to missing the deadlines for completion of work.**

(Reference Observation Memo No. 14 Dated: 22.06.2023)

During the test check of records of E.E. Flood Control Division – VI (I& F C D) Bharat Nagar, Delhi 110052 for the period 2019-20 to 2021-23, test check of progress reports revealed that progress of some of the works is very slow and missed the stipulated date of completion. Details of some of the works are given below for reference:-

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S. No.	Name of the work with agreement No.	Name of the contractor Tender cost (in lacs)	Stipulated date of start	Stipulated date of completion	Actual date of completion	Delay in days
1.	Development of streets and side drains in west drains in west kamal vihar D-Block near Gandhi chowk, Kamal pur Burari Delhi-84 (Regn. No. 928) in AC – 02 Burari in District Central Delhi Part-V	M/s Naresh Rai	02.03.2019	01.09.2019	05.08.2022	1069
2.	Const. of side drains and providing & laying RMC in cross gali no. 7,8,9,10,11,12 of main gali no-10 crose gali no 5,4 and main gali no. 1,2 & 3 in Sangam Vihar in Timarpur AC (Regn. No. - 340)	M/s Anil Kumar Garg	17.03.2019	16.11.2019	25.10.2022	1074
3.	Const. of main road and raising of side drains from Burari Nathupura road to Burari creek drain in Amit Vihar	M/s Pramod Kumar & Co.	18.03.2021	17.09.2021	02.07.2022	288

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	(Regn. No. - 448) in Burari AC					
4.	Const. of side drains and providing & laying RMC in galis and its cross galies along with RME side in Sangam vihar in Timarpur AC (Regn No. 340)	M/s Vinod Kumar & Co.	20.11.2019	19.11.2020	02.09.2022	652
5.	Const. of side drain and providing & laying RMC in main gali no. 7,8,9, & 10 and its cross galies in Sangam Vihar in Timar pur AC (Regn No. 340)	M/s Vinod Kumar & Co.	20.11.2019	19.11.2020	05.01.2023	777
6.	Imp. Of road and side drains of Som Bazar road from Balaji Chowk to Transport authority, Veer Bazar road and main road from DDA and to Janta Vihar chowk in Mukund pur Vistar Delhi-42 (Regn No. 772A)	M/s Vinod Kumar & Co.	12.03.2021	11.12.2021	14.10.2022	307



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7.	Development of streets and side drains in A-Block, west Kamal Vihar, Mukund Pur Vistar Delhi-42 (Regn No. 772B) in AC Burari	M/s Vinod Kumar & Co.	12.03.2021	11.12.2021	06.09.2022	269
8.	Development of streets and side drain in D Block Mukundpur, Mukundpur Vistar Delhi (Regn. No. 772A)	M/s Classical Enterprises	21.03.2019	20.12.2019	28.02.2022	801
9.	Development of streets and side drains Samta Vihar, Mukund Pur Vistar Delhi-42	M/s Classical Enterprises	17.03.2019	16.12.2019	14.02.2022	791
10.	Development of streets and side drains in West Kamal Vihar C-Block near Anish Khan Builders and Gali no. 14, Kamal Pur Burari Delhi-84 (Regn. No. 928) in AC-02 Burari in District Central, Delhi (Part-IV)	M/s Nitin Kumar Sharma	27.02.2019	02.03.2019	05.08.2022	1252
11.	Const. of side drains and providing & laying RMC	M/s Vinod Kr. & Co.	20.11.2019	19.11.2020	10.02.2023	813



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	in Main gali No. 4 and its cross galies in Sangam Vihar in Timarpur AC Distt. Central (Regn. No. 340 Part-III)					
12.	Const. of side drains and providing and laying interlocking tile in uttrakhand part-II, Ibrahimpur Burari AC in Distt. North (Regn. 808B) Phase-I near Uttrakhand Vatika	M/s Thermal engineers & Insulators Pvt. Ltd.	16.01.2019	15.09.2019	15.07.2022	1034
13.	Const. of side drains and providing & laying RMC in Cross galies of Main Gali No. 2 & 3 in Sangam Vihar in Timarpur AC Distt. Central. (Regn. No. 340 Part-II)	M/s M.B. Const. Co.	20.11.2019	19.11.2020	02.07.2022	590
14.	Const. of side drains and providing and laying RMC in main gali of gali no. 5 & 6 and its cross galies in Sangam Vihar in Timarpur	M/s M.B. Const. Co.	20.11.2019	19.11.2020	02.07.2022	590



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	AC Distt. Central (Regn. No. 340 Part- IV)					
15.	Const. of side drains and providing and laying interlocking tile in Uttrakhand Enclave E & F-Block, Shastri Park Extn. Nathupura More in Burari AC Distt. Central. (Regn. 1487) Part-II	M/s Thermal Engineers & Insulators Pvt. Ltd.	09.03.2019	20.03.2020	05.11.2021	595
16.	Const. of side drains and providing and laying interlocking tiles in Uttrakhand Part-II, Ibrahimpur Burari AC in Dist. North (Regn No. 808B) Ph-II near Gupta Property	M/s Thermal Engineers & Insulators Pvt. Ltd	16.01.2019	15.08.2019	18.09.2021	765
17.	Dev. Of streets and side drains in Mukundpur Part-II, Mukand Pur Vistar Dehi-42 (Regn. No. 772A) in AC-02 Burari in	M/s Anil Kumar Garg	21.03.2019	20.12.2019	18.08.2020	242





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	District Central, Delhi (Part-II) (Near Shilpa Hardware Store)					
18.	Dev. Of streets and side drains in W,X,Y,Z – Block Extn. Swarrop Nagar Delhi-42 (Regn No. 49-(LOP)) in AC-05 in distt. North	M/s Prakash Const. Co.	05.01.2019	04.10.2019	22.07.2021	657
19.	Dev. Of streets and side drains in Guru Nanak Dev Colony Bhalswa Dairy Delhi-42 (Regn. No 778) in AC-05 in District North, Delhi (Part IV) near Anandsar Motors	M/s Prakash Const. Co.	16.01.2019	15.10.2019	17.03.2021	519
20.	Dev. Of streets and side drains I Kaushik Enclave, A-Block, Burari Road, Delhi (Regn. No 287) in AC-02 Burari in District Central, Delhi (Part-III) near Oscar Public School	M/s Thermal Engineers & Insulators Pvt. Ltd.	02.03.2019	01.12.2019	18.08.2021	626



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21.	Const. of side drains and providing and laying interlocking tile in Kaushik Enclave B-Block Nalapar, Burari in Distt. Central (Regn. 696) Part I(A) near Khushi Chineess	M/s Thermal Engineers & Insulators Pvt. Ltd.	16.01.2019	15.01.2020	30.10.2021	654
22.	Const. of side drain and providing and laying interlocking tiles in gallies of A & A1 Block in Pradhan Encalve in Distt. Central Part-II (Regn. No. 307)	M/s Thermal Engineers & Insulators Pvt. Ltd.	02.03.2019	01.03.2020	10.08.2021	527
23.	Const. of Sijra road from Dharam Pal Tubewell to Jathi Village Land Boundary via Raghu Nath Tubewell at Village Singhu in Distt. North	M/s Ashok Builders	16.11.2019	15.02.2020	15.06.2021	486
24.	Dev. Of streets and side drains in Samta Vihar Mukundpur Vistar Delhi-	M/s M.M. Enterprises	21.03.2019	20.12.2019	08.02.2021	416



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	42 (Regn. No. 772A) in AC-02 Burari in Distt. Central Delhi (Part-I) (Near Shri Ram Tent House)					
25.	Dev. Of streets and side drains in Nathu Colony, Nathupura, Delhi-84 (Regn. No.688) in AC-02 Burari in District Central, Delhi (Part_II) Near Hanuman Mandir)	M/s Durga Const. Co.	03.08.2019	02.05.2020	16.03.2021	308
26.	Dev. Of streets and side drains in Mukundpur Part-II, Mukund Pur Vistar Delhi-42 (Regn. No. 772A) in AC-02 Burari in District Central, Delhi (Part-IV) (Near Hanuman Store)	M/s Durga Const. Co.	03.06.2019	02.03.2020	26.02.2021	361
27.	Dev. Of streets and side drains in Inder Prasth Colony, C-Block, Nathu Pura, Burari, Delhi-84	M/s Naresh Rai	02.03.2019	01.12.2019	06.04.2021	492

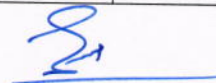
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	(Regn. No. 8) in AC-02 Burari in Distt. Central, Delhi (Part-III) (Near Shiv Mandir)					
28.	Const. of gallies/roads including side drains in Rajiv Nagar, Part-2, Badli AC-05 in Distt. North (Rgn. 204) L/S Between Balaji Property to Jain Property	M/s Classical Enterprises	17.03.2019	16.09.2019	09.04.2021	571
29.	Imp. Of road and side drains from Swaroop Nagar Bridge to Kushak No. 2 in District North	M/s Rohit Sharma	23.11.2019	22.03.2020	18.08.2021	514
30.	Const. of streets and side drains Pawan Dham Trivani Colony Delhi-36 (Regn. No. 1341) in AC – 01 Narela in Distt. North, Delhi	M/s Himanshu Const. Co.	17.03.2019	16.07.2019	30.09.2021	807
31.	Const. of community centre at Kh. No. 33/15 at Village Singhu in Distt. North	M/s Akshit Builders	06.01.2020	05.10.2020	20.12.2022	806



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32.	Const. of side drains and providing and laying interlocking tiles in Jagatpur Extension, Burari in Distt. Central (Regn. 568) Part-III	M/s C.K. Const. Co.	21.03.2019	20.03.2020	05.11.2021	595
33.	Const. of side drains and providing and laying interlocking tiles in Jagatpur Extension, Burari in Distt. Central (Regn-568) Part-II	M/s C.K. Const. Co.	21.03.2019	20.03.2020	14.10.2021	573
34.	Dev. Of Pond at Kharsa No. 6/26 at Village Singhu in Distt. North	M/s Om Prakash	20.03.2019	19.07.2019	29.06.2020	346
35.	Const. of one number of hall and Dev. Of graveyard at village Burari (Distt. Central)	M/s Durga Const. Co.	06.11.2018	05.02.2019	18.12.2019	316
36.	Const. of side drains and providing and laying interlocking tiles in galies of F1 & F2-Block in Pradhan Enclave in	M/s Thermal Engineers & Insulators Pvt. Ltd.	16.01.2019	15.01.2020	12.10.2020	271



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	Distt. Central (Regn. No. 307) Part-I					
37.	Const. of RCC covered drain on 41 feet road from Burari Garhi (main Burari road) to Burari Creek drain in Burari Assembly Constituency	M/s Khatri Const. Co.	21.03.2019	20.09.2019	18.11.2020	425
38.	Const. of side drains and providing and laying interlocking tile in Kaushik Enclave B- Block Nalapar, Burari in Distt. Central. (Rgn. 696) Part-1 (B) near Balaji Mandir	M/s Thermal Engineers & Insulators Pvt. Ltd.	16.01.2019	15.01.2020	12.10.2020	271

Necessary action may be taken for the above mentioned delayed works i.e. EOT granted or penalty imposed by the department after due verification of facts and figures under intimation to Audit.

**PARA No. 09: Difference in Payment between Tender Amount and Gross Work amount.**  
(Reference Observation Memo No. 15 Dated: 22.06.2023)

Section 4.2.1(2) stipulates that detailed estimate should be complete and as comprehensive as possible and should be supported by detailed architectural drawings, preliminary lay out drawings of the various services, detailed drawings and or specifications for the various components of work involved etc.

During the test check of the records revealed that in the following works there were inconsistency between the tendered amount and actual payment made for gross work done to the agency. The details are as under:

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(Amount in Rs.)

S. No.	Name of the work	Agg. No.	Voucher No. & Date	Est. cost (in Rs.)	Tender Amt. (in Rs.)	Gross work done	Diff. between tender amt. and gross work done	Per. (%)
1.	Development of streets and side drains in west drains in west kamal vihar D-Block near Gandhi chowk, Kamal pur Burari Delhi-84 (Regn. No. 928) in AC – 02 Burari in District Central Delhi Part-V	EE/CD-VI/AC's/157/2018-19	204/28.03.23	27801214	17942820	28344788	10401968	57.97%
2.	Const. of side drains and providing & laying RMC in cross gali no. 7,8,9,10,11,12 of main gali no-10 crose gali no 5,4 and main gali no. 1,2 & 3 in Sangam Vihar in Timarpur AC (Regn. No. - 340)	EE/CD-VI/AC's/188/2018-19	203/28.03.23	31313252	21919685	34156226	12236541	55.82%
3.	Const. of main road and raising of side drains from Burari Nathupura road to Burari creek drain in Amit Vihar (Regn. No. - 448) in Burari AC	EE/CD-VI/AC's/45/2020-21	200/28.03.23	19684134	9500489	14630674	5130185	54.00%
4.	Const. of side drain and providing & laying RMC in main gali no. 7,8,9, &	EE/CD-VI/AC's/90/2019-20	195/28.03.23	47698477	29756187	49178386	19422199	65.27%



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	10 and its cross galies in Sangam Vihar in Timar pur AC (Regn No. 340)							
5.	Imp. Of road and side drains of Som Bazar road from Balaji Chowk to Transport authority, Veer Bazar road and main road from DDA and to Janta Vihar chowk in Mukund pur Vistar Delhi-42 (Regn No. 772A)	EE/CD-VI/AC's/40/2020-21	194/28.03.23	47435181	23365089	38897866	15532777	66.48%
6.	Development of streets and side drains in A-Block, west Kamal Vihar, Mukund Pur Vistar Delhi-42 (Regn No. 772B) in AC Burari	EE/CD-VI/AC's/39/2020-21	193/28.03.23	32968599	17937785	31930504	13992719	78.00%
7.	Const. of side drains and providing & laying RMC in Main gali No. 4 and its cross galies in Sangam Vihar in Timarpur AC Distt. Central (Regn. No. 340 Part-III)	EE/CD-VI/AC's/89/2019-20	174/27.03.23	46644967	28622368	45205636	16583268	57.93%
8.	Const. of boundary wall in country side along the land boundary from RD 11000m to RD 16500m	EE/CD-VI/AC's/74/2021-22	173/27.03.23	51596585	36535542	57208830	20673288	56.58%



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	of RME to protect the Government land and Brick work guard wall in city side berm of RME form RD 11000m to RD 16500m							
9.	Const. of side drains and providing and laying interlocking tile in uttrakhand part-II, Ibrahimpur Burari AC in Distt. North (Regn. 808B) Phase-I near Uttrakhand Vatika	EE/CD-VI/AC's/108/2018-19	119/ 18.03.23	32515213	22492885	35292861	12799976	56.90%
10.	Const. of side drains and providing & laying RMC in Cross galies of Main Gali No. 2 & 3 in Sangam Vihar in Timarpur AC Distt. Central. (Regn. No. 340 Part-II)	EE/CD-VI/AC's/86/2019-20	244/ 30.03.23	37552754	24523037	41840662	17317625	70.61%
11.	Const. of side drains and providing and laying RMC in main gali of gali no. 5 & 6 and its cross galies in Sangam Vihar in Timarpur AC Distt. Central (Regn. No. 340 Part-IV)	EE/CD-VI/AC's/88/2019-20	243/ 30.03.23	45369771	29620304	50624597	21004293	70.91%
12.	Const. of side drains and	EE/CD-VI/AC's/	106/ 15.03.23	40100489	25970140	44564515	18594375	71.59%

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	providing and laying interlocking tile in Uttrakhand Enclave E & F-Block, Shastri Park Extn. Nathupura More in Burari AC Distt. Central. (Regn. 1487) Part-II	110/2018-19						
13.	Const. of side drains and providing and laying interlocking tiles in Uttrakhand Part-II, Ibrahimpur Burari AC in Dist. North (Regn No. 808B) Ph-II near Gupta Property	EE/CD-VI/AC's/ 114/2018-19	105/ 15.03.23	26922171	18583480	29669504	11086024	59.65%
14.	Dev. Of streets and side drains I Kaushik Enclave, A-Block, Burari Road, Delhi (Regn. No 287) in AC-02 Burari in District Central, Delhi (Part-III) near Oscar Public School	EE/CD-VI/AC's/ 167/2018-19	47/ 05.03.22	34815840	22576102	38616120	16040018	71.04%
15.	Const. of side drains and providing and laying interlocking tile in Kaushik Enclave B-Block Nalapar, Burari in	EE/CD-VI/AC's/ 111/2018-19	48/ 05.03.22	42448060	25364870	44712709	19347839	76.27%

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	Distt. Central (Regn. 696) Part I(A) near Khushi Chineess							
16.	Widening, Raising/ Strengthening of RME from RD 11000m to RD 16500m (City Side) Const. of inspection road of Right Marginal Embankment from RD 11000m to RD 16500m	EE/CD- VI/AC's/ 23/2020- 21	51/ 05.03.22	189370651	11778854 5	20131934 6	83530801	70.91%
17.	Const. of side drain and providing and laying interlocking tiles in gallies of A & A1 Block in Pradhan Encalve in Distt. Central Part-II (Regn. No. 307)	EE/CD- VI/AC's/ 161/2018- 19	49/ 05.03.22	30790986	21689084	36893011	15203927	70.09%
18.	Dev. Of streets and side drains in Mukundpur Part-II, Mukund Pur Vistar Delhi- 42 (Regn. No. 772A) in AC- 02 Burari in District Central, Delhi (Part-IV) (Near Hanuman Store)	EE/CD- VI/AC's/ 229/2018- 19	146/ 14.03.22	37009733	26084965	38051136	11966171	45.87%
19.	Dev. Of streets and side drains in Inder Prasth Colony, C- Block, Nathu	EE/CD- VI/AC's/ 154/2018- 19	326/ 26.03.22	43959637	28698675	42374653	13675978	47.65%

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	Pura, Burari, Delhi-84 (Regn. No. 8) in AC-02 Burari in Distt. Central, Delhi (Part-III) (Near Shiv Mandir)							
20.	Imp. Of road and side drains from Swaroop Nagar Bridge to Kushak No. 2 in District North	EE/CD-VI/AC's/146/2019-20	392/ 29.03.22	21357324	13947585	23998710	10051125	72.06%
21.	Const. of streets and side drains Pawan Dham Trivani Colony Delhi-36 (Regn. No. 1341) in AC – 01 Narela in Distt. North, Delhi	EE/CD-VI/AC's/171/2018-19	373/ 29.03.22	27218686	19814635	29906807	10092172	50.93%
22.	Const. of community centre at Kh. No. 33/15 at Village Singhu in Distt. North	EE/CD-VI/AC's/138/2019-20	378/ 29.03.23	39857521	26009387	48522992	22513605	86.55%
23.	Const. of side drains and providing and laying interlocking tiles in Jagatpur Extension, Burari in Distt. Central (Regn. 568) Part-III	EE/CD-VI/AC's/223/2018-19	397/ 29.03.22	47798259	36092355	52819229	16726874	46.34%
24.	Const. of side drains and providing and laying interlocking tiles in Jagatpur Extension, Burari in	EE/CD-VI/AC's/222/2018-19	398/ 29.03.22	36812778	26980156	40700670	13720514	50.85%

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	Distt. Central (Regn-568) Part-II							
25.	Dev. Of Pond at Kharsa No. 6/26 at Village Singhu in Distt. North	EE/CD- VI/AC's/ 182/2018- 19	449/ 30.03.21	8431034	5354277	8309453	2955176	55.19%
26.	Const. of one number of hall and Dev. Of graveyard at village Burari (Distt. Central)	EE/CD- VI/AC's/ 61/2018- 19	397/ 27.03.21	4822768	3234148	5023152	1789004	55.31%
27.	Const. of side drains and providing and laying interlocking tiles in galies of F1 & F2- Block in Pradhan Enclave in Distt. Central (Regn. No. 307) Part-I	EE/CD- VI/AC's/ 162/2018- 19	364/ 27.03.21	32043320	21601212	36120447	14519235	67.21%
28.	Const. of side drains and providing and laying interlocking tile in Kaushik Enclave B- Block Nalapar, Burari in Distt. Central. (Rgn. 696) Part-1 (B) near Balaji Mandir	EE/CD- VI/AC's/ 109/2018- 19	365/ 27.03.21	39556037	23440715	39461698	16020983	68.34%

Necessary action may be taken by the department as per CPWD Manual for escalation/excess payment of above mentioned cases, under intimation to Audit.

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**PARA No. 10: Withheld the amount for non-approval of Extension of Time.**

(Reference Observation Memo No. 16 Dated: 22.06.2023)

(Amount in Rs.)

S. No.	Name of Work	Agreement No.	Agency	Voucher No. & Date of Payment	Amount withheld	Reasons of withheld
1.	Maintenance, cleaning & Removal of Malba, waste material floating from drain no.6 from RD 0 to RD 14725m except RD 2600m to RD 2975m and RD 12000m to RD 12425m	EE/CD-VI/ACs-01/2018-19	M/s Rajeev Builders	16/ 24.04.19	25,000/-	Due to non-availability of EOT (Extension of time)
2.	Repairing of Harijan Chaupal Nathupura in Burari AC	EE/CD-VI/ACs-100/2018-19	M/s Jai Durga Const. Co.	18/ 24.04.19	25,000/-	Due to non-availability of EOT (Extension of time)
3.	Reconst. Of culverts & Ramp of Gali No.66 B-Block, Sant Nagar in Front of Mikan Vihar	EE/CD-VI/ACs-27/2018-19	M/s Chetram Bairwa	06/ 04.07.19	25,000/-	Due to non-availability of EOT (Extension of time)
4.	Const. of Sazara road from Uttarakhand Enclave main road to Shastri Park Extn. In Burari	EE/CD-VI/ACs-77/2018-19	M/s A.S. Const. Co.	223/ 30.07.19	25,000/-	Due to non-availability of EOT (Extension of time)
5.	Imp.of Purri road from chaupal to chowk & adjoining galies in vill. Jamjanpur in	EE/CD-VI/ACs-113/2018-19	M/s Kumar Const. Co.	87/ 15.10.19	25,000/-	Due to non-availability of EOT (Extension of time)

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	Narela constituency Distt. North					
6.	Const. of additional rooms and open sheds including raising of gate at Bakoli Village	EE/CD-VI/ACs-219/2018-19	M/s Sudesh Kumar	94/ 04.03.20	25,000/-	Due to non-availability of EOT (Extension of time)
7.	Const. of street from main Palla-Bakhtawarpur road to community center at Village Garhi Bakhtawarpur in Narela Constituency in Distt. North	EE/CD-VI/ACs-160/2018-19	M/s N.R. Builders	172/ 17.03.20	15,000/-	Due to non-availability of EOT (Extension of time)
8.	Imp. Strengthening of old phirni road from bus stand chowk to veterinary hospital in village Hamidpur in Alipur	EE/CD-VI/ACs-81/2018-19	M/s Jaswant Singh Dabas	204/ 28.03.20	50,000/-	Due to non-availability of EOT (Extension of time)
9.	Development of water bodies/reservoirs in Yamuna flood plain area by retaining excess flood water in river Yamuna	EE/CD-VI/ACs-34/2019-20	M/s M.M. Enterprises	89/ 09.10.20	1,00,000/-	Due to non-availability of EOT (Extension of time)
10.	Restoration & repair of inspection road from RD 11000m to RD 18360m of RME	EE/CD-VI/ACs-143/2019-20	M/s Chetram Bairwa	66/ 17.12.20	25,000/-	Due to non-availability of EOT (Extension of time)
11.	Const. of dustbin & providing &	EE/CD-VI/ACs-03/2019-20	M/s M.B. Const. Co.	74/ 17.12.20	25,000/-	Due to non-availability

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	fixing weld on existing parapet wall at different locations of TOE drain, Burari					of EOT (Extension of time)
12.	Const. of rain water harvesting system of office complex at Bharat Nagar hiranki check post, Jhavgola check post	EE/CD-VI/ACs-21/2019-20	M/s Sunrise Enterprises	138/ 30.12.20	25,000/-	Due to non-availability of EOT (Extension of time)
13.	Providing & fixing steel wise fencing over the bridge on both side at RD 2800m & RD 3540m of New drain	EE/CD-VI/ACs-01/2019-20	M/s Rakesh Sharma	97/ 18.03.21	15,000/-	Due to non-availability of EOT (Extension of time)
14.	Const. of RCC covered drain on 41 feet road from Burari Galhi Drain	EE/CD-VI/ACs-62/2018-19	M/s Khatri Const. Co.	285/ 26.03.21	2,54,450/-	Due to non-availability of EOT (Extension of time)
15.	Dev. of streets & side drains in Kushak No-1 B-Block Kadipur Village Delhi-36	EE/CD-VI/ACs-168/2018-19	M/s Kamal Kumar	420/ 30.03.21	25,000/-	Due to non-availability of EOT (Extension of time)
16.	Dev. Of pond at Kh.No- 6/26 at village Singhu in Distt. North	EE/CD-VI/ACs-182/2018-19	M/s Om Prakash	449/ 30.03.21	2,00,000/-	Due to non-availability of EOT (Extension of time)
17.	Imp. of road & side drain from B.C Public school, Swaroop vihar to vijay	EE/CD-VI/ACs-100/2019-20	M/s M.B. Const. Co.	58/ 06.01.22	50,000/-	Due to non-availability of EOT (Extension of time)





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	chowk police post					
18.	Const. of galleys/roads including side drains in Saroop Nagar Ext. Badli	EE/CD-VI/ACs-186/2018-19	M/s Bal Krishan	58/ 07.02.22	5,00,000/-	Due to non-availability of EOT (Extension of time)
19.	Const. of galleys/roads including side drains in Rajiv Nagar, Part-I Badli AC-05	EE/CD-VI/ACs-189/2018-19	M/s Chauhan Const. Co.	59/ 07.02.22	5,00,000/-	Due to non-availability of EOT (Extension of time)
20.	Widening raising/strengthening of RME from RD 11000m to RD 16500m (city side)	EE/CD-VI/ACs-23/2020-21	M/s C.K. Const. Co.	51/ 05.03.22	10,00,000/-	Due to non-availability of EOT (Extension of time)
21.	Cleaning of link drain No-II from RD 0m to RD 350m along Bio Diversity Park up to main road in Timarpur	EE/CD-VI/ACs-08/2021-22	M/s Ram Charan Bansal	86/ 07.03.22	50,000/-	Due to non-availability of EOT (Extension of time)
22.	Cleaning of culvert in different locations on Toe drain from RD 0m to RD 3240m along RME and outfall point of Toe drain by Super sucker machine in Buvali AC-02	EE/CD-VI/ACs-04/2021-22	M/s Ram Charan Bansal	200/ 21.03.22	25,000/-	Due to non-availability of EOT (Extension of time)
23.	Cleaning of link drain No-II from RD 350m to RD 495m along Bio Diversity Park including its culvert & outfall	EE/CD-VI/ACs-06/2021-22	M/s Ram Charan Bansal	202/ 21.03.22	50,000/-	Due to non-availability of EOT (Extension of time)



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24.	Restoration and repairs of berms of inspection road from RD 15500m to RD 18360m of RME	EE/CD-VI/ACs-38/2020-21	M/s Vinod Kumar & Co.	212/ 21.03.22	25,000/-	Due to non-availability of EOT (Extension of time)
25.	Dev. Of streets & side drains in Saroop Nagar Extn. Pt-II East Village Libaspur	EE/CD-VI/ACs-213/2018-19	M/s Ashok Katyal	220/ 21.03.22	3,57,463/-	Due to non-availability of EOT (Extension of time)
26.	Const. of side drains and P/L interlocking tiles in Jagatpur Extn. Burari in Distt. Central	EE/CD-VI/ACs-222/2018-19	M/s C.K. Const. Co.	397/ 29.03.22	50,000/-	Due to non-availability of EOT (Extension of time)
27.	Dev. Of streets and side drains in Phranipur Extn DCM Colony Burari Delhi	EE/CD-VI/ACs-22/2019-20	M/s Durga Const. Co.	416/ 29.03.22	50,000/-	Due to non-availability of EOT (Extension of time)
28.	Const. of 7 No.s Ballies Screens on RME	EE/CD-VI/ACs-147/2019-20	M/s Chauhan Const. Co.	438/ 30.03.22	50,000/-	Due to non-availability of EOT (Extension of time)
29.	Const. of Phirni road from hanuman Dharam Kanrta to Khampur-Hamidpur road in Village Hamidpur in Distt. North	EE/CD-VI/ACs-142/2018-19	M/s C.K. Const.	23/ 02.06.22	5,00,000/-	Due to non-availability of EOT (Extension of time)
30.	Improvement/strengthening of balance galies of village Bakoli in Distt. North	EE/CD-VI/ACs-75/2019-20	M/s Himanshu Const. Co.	102/ 30.01.23	50,000/-	Due to non-availability of EOT (Extension of time)

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31.	Const. of main gate at village Majra in Narela constituency in Distt. North	EE/CD-VI/ACs-36/2021-22	M/s Rakesh Kumar	43/10.02.23	50,000/-	Due to non-availability of EOT (Extension of time)
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Executive in-charge is requested to take early action to release the withheld amount of EOT after approval from the Competent Authority or penalty under the clause of CPWD Manual, under intimation to Audit.

**PARA No. 11: Non refund/revalidation of FDR/Bank Guarantees.**

(Reference Observation Memo No. 18 Dated: 22.06.2023)

As per CPWD manual, on completion of work or after the final bill has been passed for payment of performance guarantee has been refunded or renewed.

During the course of audit of Valuable Register maintained in FCD-VI and reply of the division, it has been observed that the validity of a number of FDR/Bank Guarantees, submitted by contractors, has already been expired and the Division has not made any efforts to get these FDR/Bank Guarantee revalidated as per detail given here under:

(Amount in Rs.)

S. No.	Sl. No. of Valuable Reg.	Name of Agency	Amt. of valuable FDR/BG
1	25/19-20	Sachin Enterprises	22,800
2	49/19-20	Balaji Const. Co.	96,000
3	50/19-20	Balaji Const. Co.	1,17,000
4	44/19-20	Prakash Const. Co.	10,77,829
5	12/19-20	Kavinder Veer Singh	3,54,000
6	51/19-20	Balaji Const. Co.	1,60,000
7	122/19-20	R.K. Enterprises	4,05,000
8	141/19-20	R.K. Enterprises	4,36,000
9	142/19-20	Raj Electrical Works	14,776
10	143/19-20	Universal Enterprises	15,000
11	144/19-20	Universal Enterprises	17,000
12	83/19-20	Vinod Kumar & Co.	14,31,200
13	84/19-20	Vinod Kumar & Co.	14,87,900
14	118/19-20	Raj Const. Co.	92,000
15	158/19-20	M/s Dharmender Tiwari	28,200
16	15/20-21	Sunrise Const. Co.	1,95,000
17	16/20-21	Akshit Builders	1,78,364
18	20/20-21	Jaswant Singh Dabas	1,00,500
19	21/20-21	Bal Kishan	1,27,550

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20	29/20-21	Pankaj Kumar	20,000
21	31/20-21	Balaji Const. Co.	98,100
22	39/20-21	Dharmendra Tiwari	58,000
23	43/20-21	Vinod Kumar & Co.	5,93,800
24	44/20-21	Vinod Kumar & Co.	7,54,650
25	13/21-22	A.V. Const. Co.	51,000
26	55/21-22	Jai Bhagwan	67,37,916
27	62/21-22	Durga Const. Co.	12,62,000
28	64/21-22	Durga Const. Co.	14,69,000
29	67/21-22	Satish Kumar	53,000
30	68/21-22	Satish Kumar	90,000
31	69/21-22	V.S. Const.Co.	1,05,000
32	78/21-22	Satish Kumar	7,56,500
33	80/21-22	Anil Kumar Garg	13,28,500
34	83/21-22	Durga Const. Co.	19,83,000
35	84/21-22	Kavinder Veer Singh	27,46,400
36	30/21-22	Kavinder Veer Singh	16,10,000
37	03/22-23	Sunrise Enterprises	3,81,100
38	06/22-23	Aditya Const. Co.	1,47,000
39	08/22-23	Aditya Const. Co.	1,72,000
40	10/22-23	Aditya Const. Co.	1,87,890
41	19/22-23	Himanshu Enterprises	6,59,000
42	20/22-23	Rohtash Kumar Bhardwaj	12,29,000
43	36/22-23	Bal Kishan	15,17,000
44	37/22-23	Bal Kishan	15,33,000
45	12/22-23	Narender Kumar	29,71,000
46	28/22-23	Rajiv Builders	87,00,000
47	24/22-23	Amit Builders	88,65,300
48	25/22-23	Amit Builders	92,96,870
49	26/22-23	Amit Builders	1,39,94,870
50	27/22-23	Amit Builders	1,46,25,890
51	69/22-23	Alpha Test House	44,103
52	74/22-23	Rohtash Kumar Bhardwaj	5,61,000
53	75/22-23	Sachin Sharma Const. Co.	21,92,000
54	15/22-23	Sachin Sharma Const. Co.	1,17,000
55	65/22-23	Sanjeev Enterprises	90,60,000
56	32/22-23	Rakesh Sharma	23,500
57	78/22-23	Sachin Sharma Const. Co.	42,000
58	77/22-23	Sachin Enterprises	51,189
59	79/22-23	Rajiv Builders	57,61,000



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60	82/22-23	Vinod Kumar & Co.	31,51,950
61	80/22-23	Parmod Kumar & Co.	1,14,88,000
62	81/22-23	Naresh Rai	23,71,000
63	83/22-23	Bal Kishan	33,68,000
64	84/22-23	Wonder Infrastructure & Power	41,49,800
65	85/22-23	Wonder Infrastructure & Power	44,46,500
66	86/22-23	Balaji Const. Co.	38,56,000
67	87/22-23	Rakesh Sharma	44,00,000
68	88/22-23	Naresh Rai	50,29,100
69	91/22-23	S.B. Associates	18,97,875
70	93/22-23	Narender Kumar	20,21,500
71	114/22-23	Sachin Sharma Const. Co.	9,00,000
72	116/22-23	Durga Const. Co.	6,15,000
73	115/22-23	Rajdhani Const. Co.	7,21,022
74	113/22-23	Rakesh Sharma	71,750
75	29/22-23	Prakash Const. Co.	80,20,200
76	30/22-23	Prakash Const. Co.	80,39,500
77	31/22-23	Prakash Const. Co.	82,65,700
78	94/22-23	Himanshu Enterprises	26,85,000
79	95/22-23	Vinod Kumar & Co.	43,23,558
80	117/22-23	Parmod Kumar & Co.	71,11,000
81	118/22-23	Parmod Kumar & Co.	87,49,000
82	120/22-23	Parmod Kumar & Co.	1,06,71,000
83	125/22-23	Rohtash Kumar Bhardwaj	13,35,000
84	130/22-23	Anil Kumar Garg	7,44,000
85	124/22-23	Sanjay Kumar Khamka	1,17,500
86	127/22-23	Narender Kumar	75,32,500
87	132/22-23	Kavinder Veer Singh	81,25,000
88	131/22-23	Naresh Kumar Aggarwal	93,72,000
89	140/22-23	ABM Engg & Surveyors	2,37,000
90	139/22-23	Durga Const. Co.	1,07,22,000
91	142/22-23	Sachin Sharma Const. Co.	10,52,000
92	141/22-23	S.B. Associates	37,914
93	144/22-23	Sanjeev Enterprises	39,00,000
94	149/22-23	Harish Builders	98,76,067
95	154/22-23	Narender Kumar	1,10,63,000
96	155/22-23	Rajiv Builders	1,11,14,000
97	148/22-23	Khatri Const. Co.	96,93,373



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98	147/22-23	Naresh Kumar Aggarwal	1,11,97,100
99	153/22-23	Naresh Kumar Aggarwal	1,25,09,500
100	151/22-23	Rajiv Builders	1,09,00,000
101	134/22-23	Ashok Builders	6,27,379
102	135/22-23	Ashok Builders	7,56,185
103	136/22-23	Ashok Builders	7,76,558
104	138/22-23	Ashok Builders	8,44,667
105	159/22-23	Anil Earth Mover	5,90,000
106	161/22-23	Nish Earth Movers	1,65,116
107	163/22-23	Sachin Sharma Const. Co.	17,22,000
108	164/22-23	Sachin Sharma Const. Co.	5,64,000
109	160/22-23	M.M Enterprises	2,01,500
110	162/22-23	D.C. Engineers	14,45,000
111	165/22-23	Arun Kumar	3,84,010
112	170/22-23	S.P. Const. Co.	7,82,000
113	146/22-23	Parmod Kumar & Co.	94,46,000
114	156/22-23	Narender Kumar	99,15,000
115	157/22-23	Narender Kumar	1,07,88,000
116	158/22-23	Narender Kumar	1,15,46,000
117	168/22-23	Dharmender Kumar	4,38,000
118	169/22-23	Dharmender Kumar	5,14,000
119	152/22-23	Parmod Kumar & Co.	1,10,30,000
120	166/22-23	Mohit Vashista	2,85,558
121	167/22-23	Mohit Vashista	2,80,120
122	92/22-23	S.B. Associates	19,25,336
123	137/22-23	Rohit Const. Co.	7,06,900
124	171/22-23	Ashok Builders	9,80,000

Action may be taken either to revalidate the above FDR /BG or refund them to the concerned firms if the purpose of holding the FDR /BG has been fulfilled, under intimation to audit. Other similar cases may also be reviewed.

**PARA No. 12: Non-recovery of Rs. 1.65 lakh from the contractor for failure to provide an Engineer at site.**

(Reference Observation Memo No. 19 Dated: 23.06.2023)

As per Clause-36 (currently clause 32) 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

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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 revealed that the following works of the contractor 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 of Rs. 15,000/- p.m. as penalty in terms of rules bid.

S. No.	Name of the contractor	Agreement No.	Stipulated date of start	Stipulated date of completion/Actual date of completion	Recovery (in Rs.)
1	M/s Ram Charan Bansal Const. Pvt. Ltd.	EE/CD-VI/ACs-08/2021-22	01.06.2021	31.08.2021/ <b>15.11.2021</b> (03 months)	45000 (15000 x 03)
2	M/s Ashok Builders	EE/CD-VI/ACs-76/2019-20	16.11.2019	15.02.2020/ <b>19.04.2021</b> (03 months)	45000 (15000 x 03)
3	M/s Rakesh Sharma	EE/CD-VI/ACs-22/2022-23	12.08.2022	11.01.2023 (05 months)	75000 (15000 x 05)
				<b>Total</b>	<b>165000</b>

Necessary action may be taken by the department regarding recovery the amount or receiving the documents of Technical staff/Graduate Engineer in the work may be elucidated to audit after due verification of facts and figures, under intimation to audit.

**PARA No. 13: Irregular expenditure of Rs. 38.11 lakh in violations of conditions of the contract.**

(Reference Observation Memo No. 20 Dated: 23.06.2023)

As per general conditions of contract agreements of the works awarded and executed by CD-VI I&FCD during the period 2019-23 the completion cost of any agreement for maintenance works including works of up-gradation, aesthetic, special repair, addition/alteration in building, should not exceed 1.25 times of tendered amount. The items, side drains of service roads, related to road work like up-gradation/improvement of footpath & central verge, imp. Of carriage way by patch repair or annual/periodical repairs of road surface and annual repair and maintenance works pertaining to road shall be treated as maintenance work.

Audit test check of the records revealed that the under mentioned works executed by the division during the years 2019-20 to 2022-23, above provision was not adhered to as depicted in the table below:

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S. No.	Agg. No.	Name of work	Agency	Tender Cost	1.25 times of tendered cost	Actual Expenditure	Irregular Payment (4-5)
1.	EE/CD-VI/ACs-112/2020-21	Improvement of existing road from Alipur Bakhtawarpur Road to MGI Bakoli in Distt. North West	M/s Chetram Bairwa	37.87	47.33	60.47	13.14
2.	EE/CD-VI/ACs-53/2020-21	Improvement of Sajira Road and side drains from village Kadipur to Sant Sujan Singh International School Kustak No. 2 in Burai	M/s A.S. Const. Co.	159.48	199.35	224.32	24.97
<b>Grant Total</b>							<b>38.11</b>

The department take the necessary ex-facto approval from the competent authority for irregular payment paid to the contractors over and above 1.25 times of tender amount in above stated works. Under intimation to audit.

**PARA No. 14: Office expenditure charged to works.**

(Reference Observation Memo No. 21 Dated: 23.06.2023)

As per Finance (Infrastructure) Department, GNCT of Delhi's order No.F1(9)/2015-16/Fin.EXP.4/Infra/6277-6416 dated 22.12.2015 'the provision of contingencies is meant for unforeseeable and unidentifiable items which cannot be included/anticipated while preparing estimates for the work/project and personal claims on any account including conveyance, office contingencies etc. shall not be charged on works.

On the scrutiny of the record provided by the division, it is observed that during 2019-20 to 2022-23, the expenditure has been incurred through Hand receipts, Permanent Imprest and bills in r/o Hiring of Vehicles, Telephone Bill, Purchase of Stationary items, Filling charges of GST returns, Supply of Drinking water, Repairing Charges etc. Some instance as given below:

(Amount in Rs.)

S. No.	CV No. and Date	Name of work	Item	Firm	Amount
1.	23/ 04.03.2020	A/R & M/O Bunds & Drain	Stationary Items	M/s Batra & Co.	13,024/-





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2.	24/ 04.03.2020	A/R & M/O Bunds & Drain	Stationary Items	M/s Batra & Co.	14,642/-
3.	27/ 04.03.2020	A/R & M/O Bunds & Drain	Photostat Papers	M/s Ajay Print Media	24,640/-
4.	26/ 04.03.2020	A/R & M/O Bunds & Drain	Stationary Items	M/s Swati Enterprises	13,800/-
5.	173/ 18.03.2020	A/R & M/O Bunds & Drain	Electricity Bill	M/s Tata power Delhi Distribution Ltd.	3,500/-
6.	116/ 05.03.2020	A/R & M/O Bunds & Drain	Telephone Bill	M/s MTNL	7,761/-
7.	407/ 26.03.2021	A/R & M/O Bunds & Drain	Electricity Bill	M/s Tata Power Delhi Distribution Ltd.	25,000/-
8.	197/ 22.03.2021	A/R & M/O Bunds & Drain	Stationary Items	M/s Celesta Enterprises	24,780/-
9.	195/ 22.03.2021	A/R & M/O Bunds & Drain	Computer repair & Stationary Items	M/s Celesta Enterprises	20,766/-
10.	173/ 20.03.2021	A/R & M/O Bunds & Drain	Electricity Charges	M/s Tata Power Delhi Distribution Ltd.	29,310/-
11.	171/ 19.03.2021	A/R & M/O Bunds & Drain	Telephone Charges	M/s MTNL	3,528/-
12.	159/ 18.03.2021	A/R & M/O Bunds & Drain	Furniture Repair	M/s Raj Kumar Yadav	8,810/-
13.	157-156/ 18.03.2021	A/R & M/O Bunds & Drain	Higher Charges of Computers	M/s Delhi Tech Solutions	14,160/- (4720 x 3)
14.	148/ 18.03.2021	A/R & M/O Bunds & Drain	Printers & UPS	M/s KROMA Info Tech	16,000/-
15.	136/ 18.03.2021	A/R & M/O Bunds & Drain	Vehicles Repair	M/s Shyam Automobiles	8,203/-



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16.	245/ 22.03.2022	A/R & M/O Bunds & Drain	General Items	M/s Celesta Enterprises	1,03,478/-
17.	408/ 29.03.2022	A/R & M/O Bunds & Drain	Stationary Items	M/s Batra & Co.	13,970/-
18.	407/ 29.03.2022	A/R & M/O Bunds & Drain	Photostat Paper & Stationary Items	M/s Batra & Co.	17,139/-
19.	53/ 06.03.2023	A/R & M/O Bunds & Drain	Vehicles Repair	M/s Shyam Automobiles	10,552/-
20.	52/ 06.03.2023	A/R & M/O Bunds & Drain	Higher Charges of Computers	M/s KROMA Info Tech	12,000/-
21.	42-43/ 04.03.2023	A/R & M/O Bunds & Drain	Supply of typist	Arun Kumar	44,790/- (22395 x 2)
22.	44-45/ 04.03.2023	A/R & M/O Bunds & Drain	Supply of typist	Arun Kumar	37,900/- (18950 x 2)
23.	460-461/ 31.03.2021	A/R & M/O Bunds & Drain	Stationary Purchase & Photostat Paper	M/s Batra & Co.	46,770/- (23157 + 23613)
24.	480/ 31.03.2021	A/R & M/O Bunds & Drain	Vehicles Repair	M/s Shyam Automobiles	12,365/-
25.	482/ 31.03.2021	A/R & M/O Bunds & Drain	Higher Charges Photocopy Machine	M/s Wintech Enterprises	10,113/-
26.	481/ 31.03.2021	A/R & M/O Bunds & Drain	Servicing of RO system	M/s Uni Tech Enterprises	10,030/-

The department may regularize expenditure incurred on purchase of above items from the competent authority under intimation to audit.

**PARA No. 15: Cancellation of works due to non-availability of clear work site.**

(Reference Observation Memo No. 22 Dated: 23.06.2023)

The CPWD Manual vide Para 4.2 stipulates that availability of the site should be ensured at the planning and designing stage of the work itself and that preparation of detailed estimates and drawing and design stage should be taken up only after availability of the land assured. Para 3.3

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(2) further provides that estimate should be sent to client department after fully ascertaining the necessary, site and Topographical details, Technical Feasibility etc. in case site survey is necessary, a small estimate may be sent to the client for the purpose of assessing the suitability and availability of the land for the proposed work.

The audit came to notice below mentioned works were awarded without ensuring the availability of clear site as envisaged as per CPWD Manual.

S. No.	Name of the work	Tendered Cost	Agency	Stipulated Date of Start	Date of Completion	Reasons of cancellation
1.	Providing and fixing steel gates at gali 1, 2 & 3 and providing bitumen mastic wearing course in Gali No.1 at Swami Dayanand Enclave opposite Shivhans Party Lawn in Burari Assembly Constituency.	19.03	M/s A.S. Const. Co.	23.09.2019	22.12.2019	Work cancelled
2.	Const. of road from Janta Vihar (Mukandpur) to Village Jahangirpur and its connecting road at Village Jahangirpur in Badli Assembly Constituency	87.05	M/s R.K. Enterprises	03.01.2020	02.05.2020	Work cancelled

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3.	Development of streets and side drains in C-Block Kamal Vihar Kamal Pur Burari Delhi-84 (Regn. No. 809) in AC-02 Burari in District Central, Delhi (Part-III Near Sri Shiv Shakti Durga Mandir)	166.29	M/s Kumar Const. Co.	40.08.2020	03.05.2023	Work cancelled due to DJB
4.	Development of streets and side drains in A-Block Kamal Vihar Kamal Pur, Burari, Delhi-84 (Regn. No. 809) in AC-02 Burari in District Central, Delhi (Part-IX near the Elegant Fashion Store)	207.16	M/s Kumar Const. Co.	04.08.2022	03.05.2023	Work cancelled due to DJB
5.	Development of streets and side drains in A-Block Kamal Vihar Kamalpur, Burari, Delhi (Regn. No. 809) in AC-02 Burari in District Central, Delhi (Part-VII Near Bharat Medicos)	216.29	M/s Narender Kumar	05.08.2022	04.05.2023	Work cancelled due to DJB



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6.	Development of streets and side drains in B-Block Kamal Vihar Kamalpur, Burari, Delhi (Regn. No. 809) in AC-02 Burari in District Central, Delhi (Part-IV Near B.S. Jewellers)	157.89	M/s Amit Builders	12.08.2022	11.05.2023	Work cancelled due to DJB
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The divisional engineer is advised to take the action according to para 4.2 of CPWD Manual for availability of site before uploading/awarding the tenders, under intimation to audit.

**PARA No. 16: Non Production of records**

(Reference Observation Memo No.01 to 08 Dated:13.06.2023)

The following record (2019-23) was not produced to audit:

1. M.B. register
2. Stock register (Consumable and Non-Consumable).
3. Tuition fees & LTC register.
4. Contractor ledger
5. Log book/ History sheet of vehicles.
6. Property register
7. Unserviceable/Condemnation record
8. Postage Stamp register
9. O.T.A register
10. Spouse information

The above records may be shown to next audit.



(SHYAM SUNDER DHINGRA)  
Inspecting Audit Officer  
Audit Party No. 01

**PART-II**  
**TEST AUDIT NOTES**  
**(2019-20 to 2022-2023)**

**TAN No. 01: Unrealistic Estimates.**

(Observation Memo No.01 Dated 13.06.2023)

During the test check of records of E.E. Flood Control Division – VI (I& F C D) Bharat Nagar, Delhi 110052 for the period 2019-20 to 2022-23, it has been noticed that there is huge variation between the estimates and the tender amount. A few instances are as under:

S. No.	Agreement No. /Work Order No.	Name of work	Estimated Amount (In Rs.)	Tender Amount (In Rs.)	Variation in %age Below Estimated Cost
1	EE/CD-VI/ACs-06/2019-20	Const. of left and right bank of drain no. 06 for RD 14725 m to Kwhli Village	5641853	2223450	60.59%
2	EE/CD-VI/ACs-49/2019-20	Maintenance of newly planted tree and restoration of damaged tree if any on right bank & left bank of drain No. 6 between RD 7740m to RD 9650m	3877832	1915910	50.59%
3	EE/CD-VI/ACs-50/2019-20	Maintenance of newly planted tree and restoration of damaged tree if any on river side of RME between RD 11000m to RD 14500m	4728379	2338230	50.55%
4	EE/CD-VI/ACs-51/2019-20	Maintenance of newly planted tree and restoration of damaged tree if any on city side of RME between RD 2500m to RD 7500m	6463129	3193230	50.59%
5	EE/CD-VI/ACs-89/2019-20	Making arrangement for chaat pooja at shank no.7 (Govind chat) RME of river Yamuna near Govind colony during the year 2019-20	2082543	1006087	51.69%
6	EE/CD-VI/ACs-151/2019-20	Widning and stringhening of of carriage way of right bank of abandended portion of Bawana Escape Drain form GT Karnal road to Hiranki police station	96206397	48092420	50.01%

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7	EE/CD-VI/ACs-153/2019-20	Const. of 7 nos. Ballie screens on RME at RD 4000m, RD 6500m, RD 6600m, RD 12000m, RD 12800m and RD 13700m in Distt. North	40695212	19649106	51.72%
8	EE/CD-VI/ACs-21/2020-21	Plantation tree with tree guard between RD 0m to RD 4000m on river side of RME & its shanks in the year 2020 in Distt. North	5065868	2468520	51.27%
9	EE/CD-VI/ACs-20/2020-21	Widening & improvement of shank no. 7 and turning point at RME in Distt. North	4611187	2000640	56.61%
10	EE/CD-VI/ACs-31/2020-21	Restoration in impaction path at shank no. 24 RME at RD 10500m in year 2020 in Distt. North	4900269	2096417	57.22%
11	EE/CD-VI/ACs-37/2020-21	Restoration of damage portion of road from village mohamd pur to Burari Bakhtawar pur road via RME Ramjanpur as shown in map provided by DJB from point 0 to 7 in Distt. North	9554694	4738395	50.41%
12	EE/CD-VI/ACs-41/2020-21	Restoration and repair of berms of inspection road from RD 15500m to RD 18360m to RME	5819995	2789420	52.07%
13	EE/CD-VI/ACs-44/2020-21	Imp. Of road and side drain of som bazar road ( 25 forta) from balaji chowk to transport authority veer bazar road (Def) and main road from DDA land to Janta Vihar chowk in Mukund pur vitar delhi in Burari AC	47435181	23565089	50.74%
14	EE/CD-VI/ACs-42/2020-21	Const. of main road and raising of side drain form burari nathupura road to burari creek drain in Amit vihar in burari	19684134	9500489	51.47%
15	EE/CD-VI/ACs-47/2020-21	Cleaning removal of malba/waste material/ floating material and to deep the drain clean on daily basis under maintenance period in supply	561800	2712930	51.71%

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		& installation of new floating trash			
16	EE/CD-VI/ACs-01/2021-22	Removal of obstruction waste etc. from the bed of link drain no-II from RD 495m to RD 1190m and 500m extended portion along with supplementary drain and removal of malba in the periphery of link drain No-II and disposal of same at SDMC dumping point	1590121	779159	51.00%
17	EE/CD-VI/ACs-02/2021-22	Removal of obstruction/waste materials etc. from the drain along RME from RD 0m to Rd 3240m extended portion from baba colony road to Burari regulator in the length of 500m and 250m along baba colony road removal of malba in the periphery of the drain and disposal of same at SDMC dumping point.	1997290	910699	52.00%
18	EE/CD-VI/ACs-14/2021-22	Remodeling of ramps along right marginal embankment (RME) at RD 13340m to RD 14000m on river side to maintain accessibility from RME to agriculture land	5732942	2718561	52.58%
19	EE/CD-VI/ACs-15/2021-22	Remodeling of ramps along right marginal embankment (RME) at RD 12930m and RD 13225m on river side to maintain accessibility from RME to agriculture land	57680232	2735197	52.58%
20	EE/CD-VI/ACs-13/2021-22	Excavation for development of water bodies/reservation Yamuna flood plain area by retaining excess flood water of river Yamuna during the monsoon for recharging the ground water in Yamuna flood plain near shank no. 16 on the right marginal embankment of pilot project	4931070	1688891	65.75%
21	EE/CD-VI/ACs-19/2021-22	Raising of wall toe drain RD 750m (Jharoda Police chowki)	5654578	2550780	54.89%



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		to RD 1900m (sant nagar mod0 and repair of RR masonry wall of damaged wall at different location of toe drain between RD 750m to RD 1900m			
22	EE/CD-VI/ACs-21/2021-22	Raising of wall of toe drain from RD 1900m (Sant Nagar Mod) to RD 3240m (Baba colony) and repair of RR masonry wall of damaged wall at different location of toe drain between 1900m to RD 3240m	6308023	2845549	54.89%
23	EE/CD-VI/ACs-22/2021-22	Imp. Of existing road from Palla Bakhtavarpur is Distt. North	8075878	3345029	58.58%
24	EE/CD-VI/ACs-38/2022-23	Strengthening of both bank of drain no.6 between RD 77800m near GT Road to RD 9650m near Hamidpur Bridge in Distt. North	6604941	2443828	63.00%
25	EE/CD-VI/ACs-72/2022-23	Removal of ascumelated silt for development of water bodies/reservoirs in Yamuna flood plain area by retaining excess flood water of reme Yamuna during the monsoon season for recharging the ground water in Yamuna flood plain near shank No- 1600m the right marginal embankment (RME) continuation of Pilot project for 4 <sup>th</sup> year	3164265	920801	70.90%
26	EE/CD-VI/ACs-25/2022-23	Const. of side drain and providing & laying RMC in all street site cross galis in parvation cheel enclave in Burari AC	29023744	111095777	61.77%
27	EE/CD-VI/ACs-26/2022-23	Const. of side drain and providing & laying RMC in street no 1 to 8 etc crose galies in Jharoda Entrn. Phase-III in Burari AC Distt. Central	43690388	16702835	61.77%
28	EE/CD-VI/ACs-27/2022-23	Const. of side drain and providing & laying RMC in	45660371	17455960	61.77%

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		street no 1 to 8 etc crose galies in Jharoda Entn. Phase-III in Burari AC Distt. Central			
29	EE/CD-VI/ACs-96/2022-23	Making temporary arrangement for forth coming chat pooja 2022. Near Uma Garden Samimpur Mazara Burari Delhi	362899	108144	70.20%
30	EE/CD-VI/ACs-98/2022-23	Making temporary arrangement for chat pooja 2022 at Swaroop nagar gali no. 15 in Badli AC in Distt. North	1066889	353140	66.90%
31	EE/CD-VI/ACs-101/2022-23	Temporary arrangement for forth coming chat pooja 22 at B-block Kaushik Enclave Burari	366263	121233	66.90%
32	EE/CD-VI/ACs-104/2022-23	Development of chat pooja ghat no.20 making temporary arrangement for chat pooja ghat at pond bearing Kh-13/6 7,8 & 13/14 at village bakoli in Distt. North during the year 2022-23	512414	152699	70.20%
33	EE/CD-VI/ACs-106/2022-23	Making temporary arrangement for chat pooja 22 at Kh. 1304 at swoop vihar colony in Burari AC in Distt. North	545958	157236	71.20%
34	EE/CD-VI/ACs-07/2022-23	Making temporary arrangement for forthcoming chaat pooja 2022 at Dunil Colony near Hanuman Mandir in Burari AC 02 Delhi	552499	163540	70.40%
35	EE/CD-VI/ACs-108/2022-23	Making temporary arrangement for chat pooja 22 at Swaroop nagar Nursery (opp- sub registrar office in Badli AC in Distt. North	560873	167701	70.10%
36	EE/CD-VI/ACs-110/2022-23	Making temporary arrangement for forth coming chat pooja 22 at Laxmi Vihar in Burari AC 02 Delhi	577334	172045	70.20%
37	EE/CD-VI/ACs-111/2022-23	Making temporary arrangement for chat pooja ghat at pond bering kh-110 at village bakhtaware pur in	582499	166595	71.40%

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		Distt. North during the year 2022-23			
38	EE/CD-VI/ACs- 109/2022-23	Making temporary arrangement for forthcoming chhat pooja 2022 at Uttarakhand chat burari AC 02, Central Distt. Delhi	577136	173141	70.00%
39	EE/CD-VI/ACs- 112/2022-23	Making temporary arrangement for forthcoming chhat pooja 22 at Yamuna pusta thokar no.2 near baba colony (Kh-81/7, 81/8 & 81/9) in Burari AC 02 Delhi	964309	284471	70.50%
40	EE/CD-VI/ACs- 97/2022-23	Making temporary for chhat pooja 22 near Ibrahimpur mod (Shiv Mandir in Burari AC in Distt. North)	837645	234541	72%

The estimates of works are prepared by the Technically expert Engineers on the basis of prevalent D.S.R. and depending upon the prevailing Market rates, but still it has been observed that tenders have been received & accepted quoting the rates much below the estimated cost. Moreover, today the rates of every commodity are rising spirally yet the tenders have been accepted much below the estimated rates.

Such type of unreasonable variations can be attributed to either wrong assessment of the quantity of items or sketchy estimates prepared in an unprofessional manner.

The above details of work awarded below the estimated cost shows that estimates were prepared casually & no proper attention was given to prepare estimates on more realistic basis.

The department may follow the instructions on pre construction stage / preparation of detailed estimate given in CPWD manual strictly and ensure that the estimates should be prepared on a realistic basis and on the basis of actual requirement of the site. All such other cases may also be reviewed under intimation to audit.

**TAN No. 02: Shortcomings in maintenance of Pay Bill Register.**

(Observation Memo No. 03 Dated 13.06.2023)

During test-check of PBR for the period 2019-20 to 2022-23 in respect of Ex. Eng., Flood Control Division-VI, (I & F.C.D), Bharat Nagar, Delhi 110052, following irregularities were noticed:

1. **Page counting certificate was not signed:** Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded during current Audit.
2. **Incomplete personal information** – The mandatory information/details of the officials (which is required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, Date of Entry in Service and GPF No,



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the other details like Pay-band, Grade-Pay, Pay Matrix, Level, address, DOB, DOJ, DOS, details of loan/advances/ refunds, etc were not recorded in the PBRs, which is incorrect. Needful may be done now and shown to audit.

3. **Cutting & Overwriting** – Numerous cutting and overwriting were noticed in the PBRs but not attested by the HOO/DDO. Use of White fluid is not allowed.
4. 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
5. Monthly entries of Pay and Allowances entered in the PBRs have not been signed by the DDO.
6. Total of each column at the end of the year has not been calculated which is required for Income Tax Purpose.
7. Details of Miscellaneous Recoveries have not been mentioned in the PBR.
8. No entry of GPF Advance / withdrawal has been made in the PBR.
9. Abstract of Pay bills as per GAR-18 has not been prepared.

Needful may be done and compliance be shown to audit.

**TAN No. 03: Shortcomings in maintaining of Cash Book.**

(Observation Memo No. 04 Dated 15.06.2023)

- (1) As per rule 13(vi) - An erasure or overwriting of an entry once made in the Cash Book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The DDO should initial every such correction and date his initials invariably. But the cutting/overwriting made in the cash book at various pages have not been corrected as per rule mentioned above, and the cuttings/overwriting have not counter signed by the DDO.
- (2) In cash book, some cases voucher wise entries are not to be signed by DDO.
- (3) In cash book, many cases classification of Charges / heads of account not to be shown in Cash Book.
- (4) Total of balance column of cash and bank not to be shown/done page wise in cash book.
- (5) In cash book, entries in payment side for expenses or charges not to be shown workwise.
- (6) When amount of GST or LWT released then signature of the DDO not to be shown in receipt side of Cash Book.
- (7) In cash Book when amount is withheld from the bills and shown in Cash Book, it is not mentioned that the amount is withheld for which purpose.
- (8) In cash book, few cases certificate for balances at the end of each month not shown in cash book.

Necessary corrections may be done and compliance be shown to audit.



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**TAN No. 04: Non surrender of Savings.**

(Observation Memo No. 06 Dated 15.06.2023)

During the test check of reconciliation statement of office of Ex. Eng., Flood Control Division-VI, (I & FCD), Bharat Nagar, Delhi 110052 for the audit period 2019-20 to 2022-23, it is noticed that Savings of Funds / Excess expenditure were not being surrendered / regularized as per provisions contained in General Financial Rule, 2017.

As per Rule 62(2) of GFR 2017, savings as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end of the financial year. No savings shall be held in reserve for possible future excesses.

Under the following heads, huge amount of funds have been found remained unutilized which could have been regularized, declared surplus at the time of submitting Revised Estimates.

**Financial Year: 2019-20**

Major/Minor/Sub Head of Accounts	Budget Allotted (In Lakh)	Total Expenditure (In Lakh)	Balance (In Lakh)	% of Saving
2711- Non Plan D3 (1) (1) (8) Medical Treatment	3.00	2.40	0.6	20%
2711- Non Plan D3 (1) (1) (4) DTE	0.25	0.05	0.2	80%
4515-Plan-0.103-93-00-42 Works under IDR V	1779	1397.01	399.99	22.48%
4515-Plan-0.739-97-00-42 DRDB under IDR V (SCSP)	390	306.66	83.34	21.36%
<b>Total</b>	<b>2172.25</b>	<b>1706.12</b>	<b>484.13</b>	

**Financial Year 2020-21**

Major/Minor/Sub Head of Accounts	Budget Allotted (In Lakh)	Total Expenditure (In Lakh)	Balance (In Lakh)	% of Saving
2711- Non Plan D3 (1) (1) (8) Medical Treatment	6.00	3.72	2.28	38%
2711- Non Plan D3 (1) (1) (4) DTE	0.3	0	0.3	100%
2711- Non Plan D3 (1) (1) (5) O.E	1.0	0	1.0	100%
<b>Total</b>	<b>7.3</b>	<b>3.72</b>	<b>3.58</b>	

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**Financial Year: 2021-22**

Major/Minor/Sub Head of Accounts	Budget Allotted (In Lakh)	Total Expenditure (In Lakh)	Balance (In Lakh)	% of Saving
2711- Non Plan D3 (1) (1) (8) Medical Treatment	7.00	3.55	3.45	49.28%
2711- Non Plan D3 (1) (1) (4) DTE	0.2	0	0.2	100%
47111-03-103-98-20-53 Rejuvenation of Drains	120	97.41	22.59	18.83%
2702-Non-Plan-80-001-800-99-00-27 Maintenance & Repair Minor works	40	21.89	18.11	45.27%
<b>Total</b>	<b>167.2</b>	<b>122.85</b>	<b>44.35</b>	

**Financial Year: 2022-23**

Major/Minor/Sub Head of Accounts	Budget Allotted (In Lakh)	Total Expenditure (In Lakh)	Balance (In Lakh)	% of Saving
2702-Non-Plan-80-001-800-99-00-27 Maintenance & repair minor works	100	34.11	65.89	65.89%
<b>Total</b>	<b>100</b>	<b>34.11</b>	<b>65.89</b>	

As per Rule 62(1) of GFR 2017, Department shall surrender all the anticipated savings noticed in the Grants or appropriation and the unutilized funds before the close of financial year. However, in the above mentioned cases, the same was not done.

The department may take necessary action under relevant rules for surrender of all anticipated savings under intimation to audit.

**TAN No. 05: Rush of Expenditure.**

(Observation Memo No. 07 Dated 15.06.2023)

During the test audit of reconciliation reports for the m/o March 2020, March 2021, March 2022 & March 2023, the budget allocation & actual expenditure of the unit is as under:



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(In Lakhs)

Head of account	Revised Estimate	Expenditure during March	Total Expenditure	%age of Exp. March
<b>2019-20</b>				
4711-Plan-800-99-00-42 Other Drain Works	1013	184.57	916.02	20.15%
MH 4711-01-800-93-00-53 (Capital) – Development of Chhat Ghat	100	33.59	96.91	34.66%
4711-03-103-98-00-53 Rejuvenation of Drains	473	75.81	403.43	18.79%
4515-Plan-0.103-93-00-42 Works under IDRV	1779	579.99	1397.01	41.52%
4515-Plan-0.739-97-00-42 DRDB under IDRV (SCSP)	390	127.31	306.66	41.52%
2702-Non-Plan-08-001-800-99-00-27 Maintenance & Repair Minor works	85	33.78	80.04	42.20%
2711-052-99-00-52-03-98-00-27 Maintenance Flood	567	138.28	566.55	24.41%
<b>2020-21</b>				
4711-Plan-800-99-00-53 Other Drainage Works	1467	1403.03	1466.98	95.64%
4515-Plan-00-103-93-00-53 Works under IDRV	437	437	437	100%
4515-Plan-00-789-90-53 DRDB under IDRV (SCSP)	95.94	95.92	95.92	100%
4217-Plan-02-60-95-00-42 Development of Unauthorized colonies	15061	7551.45	14703.73	51.36%
2702-Non-Plan-80-001-800-99-00-27 maintenance & Repair minor Works	57	49.99	49.99	100%
2711-01-052-98-00-27 Minor Work	350	349.76	349.76	100%
<b>2021-22</b>				
4711-Plan-800-99-00-53 Other Drainage Works	6410	1696.83	5741.05	29.56%
MH 4711-01-800-93-00-53 (Capital) – Development of Chhat Ghat	70	70	70	100%
4711-03-103-98-00-53 Rejuvenation of Drain	120	35.85	97.14	36.91%



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4515-Plan-00-103-93-00-53 Works under IDRV	1935.20	891.09	1935.20	46.05%
4515-Plan-00-789-97-53 DRDB under IDRV (SCSP)	424.80	195.60	424.80	46.05%
4225-Plan 01 SCs-789-98-00-53 Improved of SC/ST Basties (SCP)	93	54.88	93	59.01%
4217-Plan-02-60-95-00-42 Development of Unauthorized colonies	9200	3215.95	9055.08	35.51%
2711-01-052-98-00-27 Minor Works	299	57.84	298.91	19.35%
2711-03-052-98-00-27 Minor Works	1775	933.33	1774.98	52.61%
<b>2022-23</b>				
MH 4711-01-800-93-00-53 Development of Chhat Ghat	48	15.11	42.78	35.32%
4515-Plan-00-789-97-00-53 DRDB under IDRV (SCSP)	327.78	45.40	327.66	13.86%
4515-Plan-00-103-93-00-53 Works under IDRV	1493.22	206.82	1492.70	13.86%
4225-Plan 01 SCs-789-98-00-53 Improved of SC/ST Basties (SCP)	199	98.66	191.26	51.58%
4217-Plan-02-60-95-00-42 Development of Unauthorized colonies	5997.28	2579.94	5997.28	43.02%

It has been observed that heavy expenditure in the above heads in the month of March 2020, March 2021, March 2022 & March 2023 was booked. Department is advised to incur the budget proportionately in future under intimation to audit.

**TAN No. 06: Discrepancies in maintenance of Service Books.**

(Observation Memo No. 08 Dated 20.06.2023)

Supplementary Rules 196, 197, 199 and 202, provides the procedure to be followed, while maintaining the service record of a Government servant.

On the test check of the service books provided by the department, the following discrepancies were noticed:-

1. As per SR 202, the Service Book is required to be shown to the official every year and his/her signature obtained in token of his perusal. But the same was not found in most of the cases.
2. The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the HOO. But the same was not complied with.





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3. Verification and communication of qualifying service after 25 years (now after 18 years.) of service or 5 years before retirement - As per Rule 32 of CCS (Pension) Rules, on completion of 25 years (now after 18 years) or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. But it has been observed that in most of the cases, the above instructions have not been followed by the department.
4. Date of birth of the following official has not written in words in the service book.
  - (a) V.K. Shishodia, A.E
  - (b) Varun Sharma, Jr. Asstt.
  - (c) Rohtash Kumar, Jr. Asstt.
  - (d) Udit Jha, W/c Beldar
  - (e) Bal Krishan, W/c Beldar
  - (f) Ajit Kumar, W/c Beldar
  - (g) Jai Bhagwan, W/c Beldar
  - (h) Doodh Nath, W/c Beldar
5. Entry of Aadhar number has not been made in the service book of most officers/officials as per the instructions circulated by the Pr. Secretary (Finance) Finance Department, Govt. of N.C.T. of Delhi.
6. Photograph on the first page of Service Book in r/o following officials not been attested by competent authority:
  - (a) Ranbir Singh, W/c Beldar
  - (b) Narender Singh, (D/m) Gr-II
  - (c) Dharmbir, W/c Beldar
  - (d) Varun Sharma, Jr. Asstt.
  - (e) Sunil Kumar, ASO
  - (f) Makhan Singh, W/c Beldar
  - (g) Vijay Pal, W/c Beldar
  - (h) Udit Jha, W/c Beldar
  - (i) Bal Krishan, W/c Beldar
  - (j) Ajit Kumar, W/c Beldar
  - (k) Krishan Kumar, W/c Beldar
  - (l) Billay Ram, W/c Beldar
  - (m) Tulsi Ram, W/c Beldar
  - (n) Jai Bhagwan, W/c Beldar
  - (o) Doodh Nath, W/c Beldar



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7. Thumb impression/fingerprint of the following officials are not found in service book:
- (i) V.K. Shishodia, A.E
  - (ii) Sunil Kumar, ASO
  - (iii) Dhirendra Pal Singh, J.E
8. Personal Mark for Identification of the following officials are not found in service book:
- i) Udit Jha, W/c Beldar
9. Pay fixation order of Smt. Krishana Devi, W/c Coolie regarding grant of 2<sup>nd</sup> financial upgradation under MACP Scheme not enclosed in her service book.

Needful may be done and compliance be shown to audit.



(SHYAM SUNDER DHINGRA)  
Inspecting Audit Officer  
Audit Party No. 01

**Drawn Statement in r/o Smt. Krishna Devi, W/c Coolie**  
**From the period of 31.07.2021 to 31.05.2023**

MONTH	DUE				DRAWN				DIFFERENCE			
	BP	DA	HRA	TOTAL	BP	DA	HRA	TOTAL	BP	DA	HRA	TOTAL
27.07.2021	5323	1650	1437	8410	5484	1700	1481	8665	-161	-50	-43	-254
Aug-21	33000	10230	8910	52140	34000	10540	9180	53720	-1000	-310	-270	-1580
Sep-21	33000	10230	8910	52140	34000	10540	9180	53720	-1000	-310	-270	-1580
Oct-21	33000	10230	8910	52140	34000	10540	9180	53720	-1000	-310	-270	-1580
Nov-21	33000	10230	8910	52140	34000	10540	9180	53720	-1000	-310	-270	-1580
Dec-21	33000	10230	8910	52140	34000	10540	9180	53720	-1000	-310	-270	-1580
Jan-22	33000	11220	8910	53130	34000	11560	9180	54740	-1000	-340	-270	-1610
Feb-22	33000	11220	8910	53130	34000	11560	9180	54740	-1000	-340	-270	-1610
Mar-22	33000	11220	8910	53130	34000	11560	9180	54740	-1000	-340	-270	-1610
Apr-22	33000	11220	8910	53130	34000	11560	9180	54740	-1000	-340	-270	-1610
May-22	33000	11220	8910	53130	34000	11560	9180	54740	-1000	-340	-270	-1610
Jun-22	33000	11220	8910	53130	34000	11560	9180	54740	-1000	-340	-270	-1610
Jul-22	34000	12920	9180	56100	35000	13300	9450	57750	-1000	-380	-270	-1650
Aug-22	34000	12920	9180	56100	35000	13300	9450	57750	-1000	-380	-270	-1650
Sep-22	34000	12920	9180	56100	35000	13300	9450	57750	-1000	-380	-270	-1650
Oct-22	34000	12920	9180	56100	35000	13300	9450	57750	-1000	-380	-270	-1650
Nov-22	34000	12920	9180	56100	35000	13300	9450	57750	-1000	-380	-270	-1650
Dec-22	34000	12920	9180	56100	35000	13300	9450	57750	-1000	-380	-270	-1650
Jan-23	34000	14280	9180	57460	35000	14700	9450	59150	-1000	-420	-270	-1690
Feb-23	34000	14280	9180	57460	35000	14700	9450	59150	-1000	-420	-270	-1690
Mar-23	34000	14280	9180	57460	35000	14700	9450	59150	-1000	-420	-270	-1690
Apr-23	34000	14280	9180	57460	35000	14700	9450	59150	-1000	-420	-270	-1690
May-23	34000	14280	9180	57460	35000	14700	9450	59150	-1000	-420	-270	-1690
<b>TOTAL</b>	<b>742323</b>	<b>269040</b>	<b>200427</b>	<b>1211790</b>	<b>764484</b>	<b>277060</b>	<b>206411</b>	<b>1247955</b>	<b>-22161</b>	<b>-8020</b>	<b>-5983</b>	<b>-36164</b>