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

**AUDIT REPORT OF OFFICE OF EXECUTIVE ENGINEER (C), M-211, (SHAHDARA),
ROADS, 2ND NIZAMUDDIN BRIDGE, NEW DELHI-91 FOR THE PERIOD 2010-11 TO
2018-19**

INTRODUCTION

The Internal Audit Report on the accounts of Office of Executive Engineer (C), M-211, (Shahdara), Roads, 2nd Nizamuddin Bridge, New Delhi-91, Delhi, **for the period 2010-11 to 2018-19** was conducted by the field Audit Party No. XIX comprising of Sh. Dinesh Kumar, IAO/AO, Sh. Suresh Kumar, AAO, Sh. Sandeep Kumar, ASO and Sh. Ramesh Kumar, Jr. Asstt. The audit was conducted during 10 working days between 16.03.2020 to 20.03.2020 (lockdown period upto 18.05.2020) & 19.05.2020 to 26.05.2020.

AIMS AND OBJECTIVES

Shahdara Road Division is basically maintenance division and follows the provision of the CPWD Works Manuals and Account code in execution of its work. The division is engaged in maintenance of various Roads under its jurisdiction. There are four sub-divisions through which the maintenance and upkeep of maintenance of roads situated in Shahdara District are executed.

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

The following officers have served as HOD/ HOO / DDO / Cashier during **2010-11 to 2018-19** :

S. No.	Name of the Officer	Period	
		From	To
HOD/HOO/DDO			
1.	Sh. Mahesh Chandra Yadav, EE	01.04.2010	01.08.2011
2.	Sh. Pramod Kumar Sharma, EE	01.08.2011	25.10.2012
3.	Sh. Pramod Kumar Tomar, EE	25.10.2012	20.10.2015
4.	Sh. Sushil Kumar Modi, EE	21.10.2015	31.03.2017
5.	Sh. Vijay Singh, EE	01.04.2017	30.10.2017
6.	Sh. Jay Prakash Sharma, EE	01.11.2017	13.03.2018
7.	Sh. Prakash Rawat, EE	13.03.2018	31.03.2019
Cashier			
1.	Sh. Bijender	2008	2011
2.	Sh. Ajay Kumar	2011	2016
3.	Sh. Chander Mohan	2016	2019

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**Expenditure of the Department for the period
2010-11 to 2018-19**

(Amount in Rs.)

Period	Budget Allotted	Expenditure	Excess(-) / Savings(+)
2010-11.	Not provided		NA
2011-12	Not provided		NA
2012-13	Not provided		NA
2013-14	665600000	665396185	(+) 203815
2014-15	Not provided		
2015-16	340700000	291538464	(+) 49161536
2016-17	385300000	278270959	(+)107029041
2017-18	384400000	325887389	(+) 58512611
2018-19.	366400000	283375892	(+) 83024108

Vacancy Statement of regular staff as on 31.03.2019:

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1.	Group-A	01	0	01
2.	Group-B	05	04	01
3.	Group-C	27	13	14
	Total	33	17	16

Statutory Audit:

The Statutory audit of the Office of Executive Engineer (C), M-211, (Shahdara), Roads, 2nd Nizamuddin Bridge, New Delhi-91, has been conducted upto 2013-14 by AG (Audit) Delhi.

Maintenance of Records:

The maintenance of record of the Office of Executive Engineer (C), M-211, (Shahdara), Roads, 2nd Nizamuddin Bridge, New Delhi-91 for the period 2010-11 to 2018-2019 was found satisfactory subject to the observations made in the Current Audit Report.

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PART - I

OLD AUDIT REPORT

S.No.	Period	Details of outstanding Paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
1.	2007-08	09	03	05, 07 & 09	06 (1 to 4, 6 & 8)
2.	2008-10	12	01	11	11 (1 to 10 & 12)
	TOTAL	21	03		17

Details of Old Recoveries

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

OLD AUDIT REPORT-PART-(I)-NIL

AUDIT REPORT-PART-(I)

~~Para No 01~~

Ref.Memo.No 05 dated 26.11.2008

Sub: Performance/output of the Division.

PWD Division M-211 is basically a Road Maintenance Division and follows the provisions of the CPWD Manuals and Account Code in the execution of its work. These manuals provide for exercise of various checks and control to ensure economy, efficiency and effectiveness on PWD Projects. An evaluation of the level of compliance with these provisions indicated the following observations:-

As per CPWD Manual Section 28.1, at the time of issuing NIT for a particular work the Engineers in Charge should specify the time allowed for completion of the work consistent with the magnitude and urgency of the work and as per 28.2 the time allowed for carrying out the work as entered in the contract shall be strictly observed by the Contractor. Section 28.3 further specifies that the work shall throughout the stipulated period of the contract be proceeded with all due diligence (time being deemed to be the essence of the contract) on the part of the Contractor.

During the scrutiny of entries made in the Agreement Register it has been observed that a total number of 31 works have been undertaken by the Division during the year 2007-08 of which 08 works are still in progress. The date of completion agreed has already lapsed in respect of these works.

As per provision contained in CPWD Manual Vol-II, clause 25(2) & 23(3) deviation from the agreed quantity of work should be avoided. The examination of Agreement Register revealed that out of 18 works completed during the year 2007-08, 07 works are having huge escalation ranging between 30% to 87.6% in the approved schedule of quantity and final payment, which indicates that the preliminary estimates for works have been prepared by the Division without proper planning and assessing the exact requirement. Few such illustrative instances in which huge deviation noticed are given below:

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S.NO	Agmt. No	Name of the Work	Estimated Expdr.	Actual Expdr.	% of Excess
1	01/7-08	A/R & M/O Road No.72, 72 Extn.75 E Extn. 2006-07 , Misc Repair Work	465789	873664	87.6%
2	02/07-08	A/R & M/O Road No.57, Dg. 2006-07 SH. Misc Repair Work.	474620	807703	70.2%
3	03/07-08	A/R & M/O Road No.72, 72 Extn.75 E Extn. 2006-07 , Misc Repair of damage drain at Road No72 Extn.	230381	366002	58.9%
4	04/7-08	Stg. Of Ex-Post Stg. Devp.Work o Rd.No57 & 57-A	1126473	1465010	30%
5	06/07-08	A/R & M/O Road No.57-2007-08	741510	959390	29.4%
6	09/07-08	Widening & Stg of Rd. No-58	1095986	1694974	54.8%
7	26/07-08	A/R & M/O Road No.58-2007-08	123298	209221	69.7%

Besides above, instances of inflated estimates for works prepared by the Division were also came to the notice of audit ranges between 32% to 90% which are very much on higher side.

S.NO	Agmt. No	Name of the Work	Estimated Expdr.	Actual Expdr.	% of Inflation
1	05/7-08	Rest. Of Rd. No.57	350212	89992	74.3%
2	07/07-08	A/R & M/OvariousRd Sub.Div.No.III	192410	59479	69%
3	08/07-08	A/R&M/ variousRd . Sub.Div.No.IV	198077	10717	94.6%
4	10/07-08	A/R&M/O variousRd . Sub.Div.No.I	124120	66309	46.6%
5	11/07-08	A/R&M/O Marginal Bund Rd.-2007-08	310484	258156	16.9%
6	12/07-08	A/R&M/O Mother Dy.T-Jn.	130912	78021	40.4%
7	14/07-08	A/R & M/O Road No.57 & 57-A	359435	299131	16.8%
8	15/07-08	A/R&M/O Mother Dy. Rd.T-Jn.	197962	30281	84.7%
9	16/07-08	A/R & M/O Road No. 58-A-2007-08	200615	103928	48.2%

All the above cases along with other similar cases may be reviewed and reason for improper preparation of estimates may be identified, so that recurrence of such instances may not happen in future. Audit Memo No. 05 25.11.08 was communicated to department but no reply has been received. Department may intimate the action taken in the matter to the Audit Department.

Sub: Huge deviation in quantity resulted additional expenditure.

As per Section 22 & 23.8.1 of CPWD manual on receipt of A/A & E/S detailed estimate should be prepared accordingly based on adequate data for obtaining T.S. from the competent authority.

The work Strengthening & Post strengthening work of Road No-56 & 56-A SH: Repair of Service Road & Main Carriage way was awarded to M/S K.L. Arora & Son at a Tendered Cost of Rs.32,56,323/- which is 137.41% above the estimated cost of Rs.13,71,623/-. As per 2nd R/A Bill, the Expenditure to the tune of Rs.53,60,340/- has been found incurred which amounts to 291% of escalation from the estimated cost. While preparing the 2nd R/A Bill the some portion of the quantity of extra & deviation items were taken into account. The final bill of the work has not yet paid. The scrutiny of the file revealed that the extra & deviation items costing to Rs.13,01,033/- & Rs.13,36,191/- respectively were approved by the competent authority. In this context, following points observed by audit needs clarification:-

- (1) The Section 2.26 of CPWD Manual Specifies that if the expenditure exceeds beyond 10% of the T.S. a revised T.S. is required to be obtained from the competent authority . In this case T.S. for Rs.14,40,200/- accorded by SE but revised T.S. not obtained from the competent authority.
- (2) Since the expenditure upto 2nd R/A Bill has been enhanced to the extent 4 times of the estimated cost, the very purpose of calling tenders, codal formalities etc. has been defeated.
- (3) The present status of the work may be intimated.
- (4) The year in which the work of strengthening of these roads were taken up earlier.
- (5) During scrutiny of deviation statement placed in the work file, it has been noticed that huge deviation in quantity of works in the items ranging 27% to 1819% were executed, the reasons/justification for such huge deviation may be conveyed to audit.

A Memo No.10 dt. 20.11.08 was communicated to the division and the department vide reply dated 04.12.08 has stated that Deviations are incidental to actual condition of site of work or some unforeseen exigencies which cannot be accounted for while getting the estimate technically sanction. Moreover, the final bill of the work is not yet paid and the revised T.S. of the total expenditure will be obtained from the competent authority. Moreover, the huge escalation in the work

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is due to reasons that the estimate was prepared on the rates DSR 2002.

The reply of the department regarding execution of additional work does not seem to be justified. The estimate of the work was Technically Sanctioned in April-2008 and the quantity required for repairs of service road & main carriage roads were taken into account while framing estimate. It is not understood how an extra work amounting to Rs. 26.37 lacs (upto 2nd R/A Bill) was felt necessary for execution through extra & deviation items in May-2008 i.e. just one month after the approval of T.S.

In view of above, it is more appropriate to say that the huge escalation in work was due to poor estimation and the very purpose of calling of tenders, completion of codal formalities etc. have been defeated. The compliance on the observations raised in the memo may be intimated to audit.

PARA NO.03

Ref. Audit Memo No.07Dt 2.12.2008

Subject:- Expenditure on hiring of vehicles Rs. 2,76,080/-.

As per rule 19.2.2 of Account code charges, which cannot be, classified under 'Construction' 'Repair' and 'Machinery' and 'Equipment' Head of expn. accounted as contingent charges and charging such contingent expn. to the contingencies of works is strictly prohibited.

During the test check of records, it was seen that the Department was routinely charging the contingent expn. of hiring of vehicles amounting to Rs. 2,76,080/- to the various works thereby inflating their cost.

As per financial powers delegated by Finance Department, Govt. of NCT of Delhi, HOD is competent to accord sanction for hiring of vehicles upto 30,000/- per month, but in this case the Department hired commercial vehicle by inviting percentage rate tender and the sanction of HOD was not shown to Audit.

The Department has incurred an amount of Rs. 2,76,080/- on hiring of vehicles during the year 2007-2008. The Department may provide the following information:-

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1. Whether the approval of Competent Authority for hiring of vehicles is obtained.
2. When the estimate was prepared on the prevailing market rates, the Department may provide the reasons/Justification for inviting % age rate tender.

A memo No. 7 dated 2.12.2008 was communicated to the department but no reply was received from the department. As such the expenditure of Rs. 2,76,080/- incurred during 2007-2008 on hiring of vehicle by the division is irregular exp. and needs regularization from the Competent Authority. Besides this, department may also provide the justification/reasons on the observations raised by the audit.

PARA NO.04

Ref. Audit memo No. 8 Dt 2.12.2008

Subject:-Cash settlement suspense account (CSSA) Rs. 1,92,52,015/-.

During the scrutiny of monthly accounts for the period March 2008. It has been observed that an amount of Rs. 1,92,52,015/- is pending under CSSA. The year wise breakup of CSS Account with other Division is as under:-

1992-93	40,46,883/-
1993-94	1,51,43,790/-
1995-96	16,587/-
1996-97	<u>44,755/-</u>
Total	<u>1,92,52,015/-</u>

From the above statement it has been noticed that the Major amount under CSSA pertains to the period 1992-93 & 1993-94.

The Department may explain the reasons for non-settlement of this huge amount to Audit & in this regard a memo No. 8 dated 2.12.2008 was communicated to the department. The department in its reply-dated 4.12.2008 has stated that the outstanding balance is recoverable from other divisions under Govt. Of Delhi for the supply of hot mix. The record maintained in the division was misplaced during shifting and as such the department has taken up the matter with the Competent Authority to write off the amount as all the recoveries are inter divisional.

The department may intimate the progress in the matter to the audit department.

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~~PARA NO.05~~

Ref. Audit memo No. 04 Dt. 2.12.2008

Sub:- Public works (suspense) Deposit

During the test check of monthly accounts and other related record of suspense deposit for the Audit period 2007-08, it has been observed that a huge unclaimed/ unadjusted balance is lying in 8443 part-II to IV as per details given below:

Opening balance	Closing balance	
Part-II Security deposit	97,60,497/-	59,29,859/-
Part-III Public works deposit	80,92,404/-	1,76,69,018/-
Part-V Other deposits	74,87,957/-	77,34,616/-

The monthly account of March 2008 indicated the balance of Rs. 1,76,69,018/- In Part -III (Public Works Deposit). The department is not maintaining the register of Part-III and in the absence of which the old unadjusted items could not be verified by the Audit. The department may take suitable steps to clear the old outstanding/unclaimed items lying in 8443 Part-II to V as per instructions contained in Receipts & Payment Rules & an intimation in this regard be given to Audit.

A memo No. 4 dated 2.12.08 was communicated to the department. The department in its reply has stated that all unclaimed deposits, which are more than 3 years old, will be reviewed and transfer the same into revenue.

The department may intimate the progress in the settlement of old outstanding amount in P.W. (suspense) deposit and in particular in part-III to the Audit.

~~PARA NO.06~~

Ref. Audit Memo No. 09 Dt 2.12.2008

Subject:-Stationary record

On going through the stationary record of M-211, It has been noticed that the Division has purchased stationary items worth Rs. 2,42,159/- during the year 2007-2008. In this regard the following observations have been made:-

1. Physical verification has not been conducted by the Competent Authority.
2. Division is routinely charging the expn. Incurred on stationary items to works.
3. It has also been noticed that stationary items were purchased for the office of C.E. and S.E. but the payment were made by the Division. Since each office

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has its own Budget & Budget provisions for stationary, it should have been made from their own budget under the Head Office Expenses”.

The Division may intimate the following:-

- (i) Total expn. incurred for stationary items during the year 2007-2008.
- (ii) Expn. incurred for purchase of items for the office of C.E. & S.E.
- (iii) Reasons for not making the Budget/Provision under the Head O.E. and charging the same to works may please be explained to Audit.
- (iv) The Department may also explain the reasons for not taking those items in division's stock register, which were purchased for S.E's & C.E's offices.

A memo No. 9 dated 2.12.2008 was communicated to the department but no reply has been received from the department.

The rule 19.2.2 of Account code specified that the charging of office contingent charges to the contingencies of works is strictly prohibited but the department is not only charging such contingent charges to work but also purchasing the stationary items for the office of S.E. & C.E. The possibilities of purchased the items of office use /stationary items from other division under the control of S.E. & C.E. cannot be ruled out.

The audit is of the view that this practice should be discontinued because it inflates the cost of the work. All the office contingent charges should be booked under the head O.E. and the provision for such purchases should also be made in their own budget by the respective department.

Para No. 07

Ref.MemoNo.02 dt. 17.11.2008

Sub: Time Barred Cheque amounting to Rs. 1906704/-.

As per (receipt & payment) Rule 47(2) a cheque remaining unpaid for any cause, six months after the month of its Issue 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 from the bank.

During the scrutiny of Bank Reconciliation (Form 51) for the month of March 2008, it has been noticed that cheques amounting to Rs. 1906704/- as per list enclosed were issued by the division but become time barred.

The department may explain the reasons for not taking the action as per rules for the time barred cheques particularly pertaining to the period 1981 to 2005.

H.O.D is requested to take immediate steps to settle these Accounts as per rules under intimation to audit.

Ministry of Finance
March 03

Received from the
the sum of Rs. 9,546
for the credit of
Name of
Treasury of
Sub-Treasury
Date of
remittance
into Treasury
04-02-08
10-03-08
19-03-08
26-03-08

Sl. No.	Particulars	Amount	Account No.	Date	Amount
1		263.96	K-250024	25-2-08	17
2		202.00	K-250025	14-2-08	16
3		12735.00	K-250029	28-1-08	2021
4		2890.00	K-250021	5-4-06	600
5		25102.00	A-72011	13-2-07	15241
6		29458.00	A-72096	19-2-07	9675
7		6905.00	A-20102	20-11-07	142914
8		120.00	A-21175	18-2-02	9670
9		107.00	A-21176	14-3-02	4496
10		2342.00	A-21179	24-3-02	5670
11		16000.00	C-151257	24-2-02	6475
12		4505.00	A-21180	26-2-02	43355
13		970.00	A-21181	26-3-02	8974
14		241.00	C-151259	27-2-02	2790
15		8505.00	A-21187	22-2-02	30614
16		8505.00	C-151260	22-2-02	9779
17		2307.00	A-21182	22-2-02	7966
18		887.00	A-21189	22-2-02	62952
19		17440.00	A-21190	22-2-02	24546
20		1372.00	A-21191	31-2-02	36926
21		201.00	A-21192	31-2-02	26651
22		8000.00	A-21193	31-3-02	2210
23		800.00			
24		360.00			
25		9894.00			
26		290.00			
27		41850.00			
28		2900.00			
29		1092.00			
30		600.00			
31		646.00			
32		1100.00			
33		1801.00			
34		500.00			
35		600.00			
36		1470.00			
37		750.00			
38		2255.00			
39		780.00			
				Total	14,06,704

USE SLIP NO. 40

Sub: Present status of work during the year 2007-08.

During the test check of Agreement Register, it has been observed that works mentioned below were awarded to the different agencies during the year 2007-08. In most of the cases the date of completion as stipulated in agreements expired.

S.No	Agreement No	Name of Work & Name of Agency	<u>E C</u> TC	<u>Date of Start</u> Stipulated date of completion
1.	21/2007-08	Stg. & Const. Stg. of Mother Dairy Road.	147562 174123	01.09.07 31.05.08
2.	22/2007-08	A/R M/O Road No-72.	449977 640857	13.09.07 12.10.07
3.	23/2007-08	Const. of Storm Water Drain on M.D.Road.	3229177 2978270	20.09.07 10.11.07
4.	24/2007-08	C/O Stg. old along old M.D. Road from Lalita Park to Commr. Office.	24359328 28428055	20.09.07 28.01.08
5.	25/2007-08	Stg. & Const. Mother Road Road.	365750 427928	12.07.07 11.04.08
6.	28/2007-08	Imp.o f drainage system of Road No-58 Near Vivek Vihar.	170324 228234	10.01.08 23.02.08
7.	30/2007-08	Stg. of Past Stg. work of Road No-56 & 56 A.	3256323 1371603	07.02.08 06.04.08
8	31/2007-08	Sp. Road of Mother Dairy Road.	5321556 5085279	22.03.08 21.06.08

The department was asked vide memo no-06 dated 26.11.08 to provide the present status of these cases and also intimate the probable date of completion of these works and also explain the reasons for non-completion of these works in the stipulated time, but no reply has been received.

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PARA NO. 09

Sub: Non production of records.

The following records/information have not been provided to audit. The same may be prepared and shown to next audit:-

- (1) Spouse Information
- (2) AMC files.
- (3) Property Register
- (4) S/R of Consumable/Non-Consumable items.
- (5) LTC/medical Advance Bill Register
- (6) Bill Register
- (7) Log Book & other related records of Govt. vehicle.
- (8) Contingent Register
- (9) Record related to condemnation of unserviceable /obsolete items.

Settled 4/10/2020
as from
22/5/2020
Party No. XIX

R. S. Bhatia
(R.S.BHATIA)
IAO

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TAN PARA 1

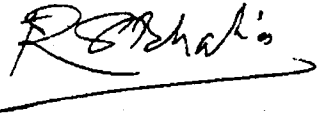
Ref: Memo No. 11 dt 3.12.2008

Subject:- Qualifying service

As per Rule 32 (1) of C.C.S. pension Rules, 1972, a Govt. Servant Completing 25 years of continuous service or is being left with 5 years of service before the date of retirement on superannuation whichever is earlier. The HOD in consultation with the Accounts Officer, shall in accordance with the Rules for the time being in force verify the services rendered by such Govt. Servant determine the qualifying service and communicate to him/her in form 24 the period of qualifying service. This requirement was not done in following case:-

1. Smt. Shakuntal Beldar
2. Sh. Goli Ram Beldar
3. Smt. Johfa Beldar
4. Sh. Shyam Narayan Maujhi

Other similar cases may be reviewed at your our level and the compliance of the above mentioned cases be shown to next audit.



PART IICurrent ReportPara No. 01Subject:- Repetition of Extra items

Agreement No. 52/EE/PWD-211/2008-09

Name of the Contractor - M/s. Mahavir Pershad Gupta

Subject:- A/R & M/O to various roads under sub division IV

Estimated Amount Rs.28,91,008

Tendered Amount - Rs.34,25,844

Final Payment Rs. 62,91,613

Extra Item I- Rs.2,95,783

This extra item was executed in order to provide seal coat of hot rubberized bitumen to be prepared as @9.00 kg/10 gm road surface and spreading the same with rubberized squeezed for sealing the crack properly and blinding the surface uniformly with 6.3 mm size stone chipping passing 10 mm.

In the remarks column it has been mentioned that "this item is required to fill up the existing minor crack and voids on the top surface. This item is not an agreed item hence extra item."

This extra work was done @ Rs.62.27 per sq. m.

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Extra item II- Rs.29560

This extra item was executed for "Excavation in dumped stone malba, its stacking of serviceable material and unserviceable material separately and disposal of unserviceable material with all leads and lifts. Dispread material to be leveled and neatly dressed as directed by Incharge

In the remarks column it has been mentioned that "at various places the malba has been dumped by the unknown agencies and needs cleaning to lay DBM.

This work was done @ Rs.137.06+18.5%/cum

In the subsequent year **both** these extra items were repeated with the SAME nomenclature and the nature of WORK was also same i.e., A/R and M/O various roads under sub division IV-Agreement No. 13/EE/PWD-211/2009-10. It shows that Extra Items are being allowed as a matter of routine. Due care should have been taken while preparing the Estimates of the next Work of the same nature by keeping in mind the Extra Items needed in the previous Work so that comparative rates could be obtained instead of market rates and thus avoiding loss to the public exchequer.

Para No. 02

Subject: Different rate paid for the same Schedule of Quantity

During the test check of Running Account bills for the year 2008-09 in r/o Division M-211 PWD it has been noticed that an Agreement was entered into by the Divisional Engineer with M/s Mangat Ram Gupta for the execution of Work named " Restoration of road No. 57 cut by various agencies (Sub-head : Repair of

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Service road and footpath). This was a %age rate tender and the Schedule of Quantity included -

Providing and laying dense bituminous macadam on prepared surface with specified graded crushed stone aggregate for profile corrective base/binding course including loading of aggregate with FE loader and hot mixing of stone aggregate, filler and bitumen in hot mix plant transporting the mixed material by tipper to paver and laying the mixed material with paver finisher fitted with electronic sensing device to the required level and grade and rolling by road rollers as per MORTH specifications to achieve the desired density, but excluding cost of primer/tack coat - 50 mm/75mm average compacted thickness with bitumen of 60/70 grade @ 5.00 % (percentage by weight of total mixed and lime filler 2.00 % (percentage by weight of aggregate) and for **the said item, the rate approved was Rs.5366.50/cum.**

During the same period, M/s Mahavir Prasad Gupta had been executing the Maintenance Works under Sub Division No. I, II & IV under the same Division (A/R & M/O various roads SH:Bituminous Work) and the aforesaid item of work was executed as **EXTRA ITEM** (Refer to Extras Item statement No. II- S.N. 01 Agreement No. 52/EE/PWD/M-211/08-09 and Agreement No. 54/EE/PWD/M-211/08-09 **AND THE CHARGES APPROVED AND PAID WERE Rs.8177.66/cum.**

The Quantity executed in the both the Works (52 and 54) was 125 cum and 185 cum respectively

The difference between the rates of this same item is Rs.2811.16 per cum and thus causing huge loss to the public exchequer.

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Audit Para No. 3

Subject : Huge variation between estimate and tendered amount.

S.No.	Agreement No.	Estimate (Rs.)	Tender Value (Rs.)	Deviation (Below) (in %)
1	01 (08-09)	473749	704248	40%
2	11 (08-09)	192574	88711	55.55%
3	12 (08-09)	108799	43520	60%
4	13 (08-09)	199471	75799	62%
5	38 (08-09)	378000	151200	60%
6	42 (08-09)	937666	497057	46.99%
7	45 (08-09)	680983	374541	45%
8	07 (09-10)	905850	353282	61%
9	14 (09-10)	660380	217925	67%
10	15 (09-10)	260248	815101	68.68%
11	16 (09-10)	273315	103586	62.10%
12	17 (09-10)	943302	311290	67%
13	18 (09-10)	939000	309870	67%
14	19 (09-10)	947662	312728	67%
15	20 (09-10)	275291	82587	70%
16	21 (09-10)	204117	71441	65%
17	24 (09-10)	665994	2108052	66.76%
18	26 (09-10)	2819000	774943	72.50%
19	27 (09-10)	482128	134466	72.11%
20	29 (09-10)	917319	293542	68%
21	30 (09-10)	303019	96209	68.25%
22	42 (09-10)	939000	281700	70%
23	43 (09-10)	482128	144638	70%
24	51 (09-10)	1294520	483892	62.62%

During the course of audit it has been noticed that there is huge variation between the estimates and the tendered amount. The estimates are prepared by the technically experts engineers on the basis of DSR 2007 and depending upon the prevailing market rates and still it has been observed that tenders have been received quoting the rates much below of the estimated figure. Some of the tenders have been accepted up to 72.50% below the estimates. Justification of rates has not been prepared and the works have been executed. Today the rates of every commodity are rising spirally, yet the tenders have been accepted below the estimated cost.

The reasons of this can be attributed to either wrong assessment of quantity of items or sketchy estimates prepared in

an unprofessional manner. Almost all the works (except of few) have been accepted below the estimated prices. A well defined scope of work and a realistic market rate estimate can prove to be a vital input of successful execution of a contract with high standards of quality. The estimate should take into consideration of relevant factors, based on the prevailing market price of various inputs.

In response to the memo, the Division office has stated that if the contractors offer lower rates for any Work, the Department cannot deny and has to get the work executed by them. So in the absence of Justified Rates, Audit is not in a position to comment further. Departmental Authority may look into the Variations pointed out by the Audit.

Audit para No. 10/04

Subject: Purchase of Furniture

During the course of audit of PWD Div. M-211 for the year 2008-09 and 2009-10 it has been noticed that the Division office has purchased Furniture Items worth Rs.91821/- during the year 2008-09 and worth Rs.1,53,176/- during the year 2009-10. As per Delegation of Financial Powers HOO is empowered to purchase the furniture items to the tune of Rs.15000/- per annum. Only a HOD can make purchase of Furniture Items above Rs.15000/- per annum but it is mandatory to obtain the approval of the Finance Department for relaxation of the Economy Ban on the purchase of Furniture. Hence the expenditure incurred on the purchase of furniture items is irregular. The same may be got regularized by the competent authority and Expostfacto approval of Finance Department for seeking relaxation on the economy ban may also be obtained. Compliance may be shown to audit.

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Audit Para No. 05

Subject: **Purchase of Stationery**

As per Appendix I of the CPWD Manual relating to Financial Powers Delegated to CPWD Officers, an Executive Officer of a Division has been empowered to purchase stationery items worth Rs.10,000 per annum upto the financial year 2008-09. This power was enhanced to Rs.15000 per annum wef July 2009. But during the audit of Division M-211 for the year 2008-09 and 2009-10, it has been noticed that the Division office has procured huge amount of stationery items during the period 2008-09 to 2009-10. Stationery items worth Rs.3,66,370 and Rs.6,23,574 had been purchased during the year 2008-09 and 2009-10 respectively. A few of the items of stationery which were bought in abundance have been mentioned below:-

<u>S.no.</u>	<u>Name of the item</u>	<u>2008-2009</u>	<u>2009-2010</u>
1	Photostat Papers	200 Reams	268 reams
2	Computer Cartridges	24 Nos.	40 Nos.
3	Pen	470 Nos.	1158 Nos.
4	Stapler (Non Consumable item)	28 nos.	98 Nos.
5	Stapler Big size (Non-consumable item)	23 Nos.	42 Nos.
6	Calculator (Electronic item)	05 Nos.	15 Nos.
7	Ruled Registers	620 Nos.	828 Nos.
8	Office File Covers (other than Agreement file covers)	1400 Nos.	1350 nos.
9	Typing Papers	15 Reams	90 reams
10	Works Register	1100 Nos.	500 Nos.

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It is worth mentioning here that the Division office has outsourced the day to day Photocopying Job to a Private person who charges Rs.0.85 per copy. This cost includes Manpower, Toner and also provides Photostat paper. Apart from, four Sub-Divisions have been making their own purchases of stationery items out of imprest granted to respective Assistant Engineers. Physical Verification of the Stationery Stores has also not been carried out annually as per the provision under rule 192 of the G.F.R. Justification of the purchase of stationery items in huge quantity by the Division Office may kindly be elaborated to the audit.

Audit Para No. 06

Subject : Rubber Stamps

During the test check of the vouchers for the year 2008-09 and 2009-10 in respect of PWD, CRM-211, it has been noticed that an expenditure of Rs.4250/- in the year 2008-09 and Rs.13095/- in the year 2009-10 has been incurred on the purchase of rubber stamps for office use under the competency of HOO, whereas as per Delegation of Financial Powers HOO can incur Rs.500 p.a. on the purchase of the said item. No stock register of Rubber stamps has been maintained by the Division office. The sub-Division Offices are not seeking the prior permission of the HOO prior to purchase of Rubber stamps. Justification for purchase of Rubber stamps to the tune of Rs.4250/- in 2008-09 and Rs.13090 in 2009-10 may kindly be intimated to audit.

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Audit Para 07

Subject : Security Deposit made by the Contractor.

During the scrutiny of Security Deposit Register, it has been noticed that many of the contractors have not been repaid the amount of security deposit. As per clause 20.2, the security deposit shall be collected by deductions from the RA bills from the contractor which it can also be accepted in cash. As per section 21.1(3) the Divisional Officers should keep a close watch on the delays in the refund of security deposit to the contractors, and for this purpose they should periodically review the Register of Security Deposit Form CPWA 67 maintained in the Division. Further as per section 21.6, in order to avoid the delay in refund of security deposit, a proposal should be put up to divisional officer every month showing a list of all cases where security deposit becomes due for refund, so that the requisite certificate is immediately obtain by the D.O. from the SDO concerned and the security deposit is refunded 'without waiting for any application from the contractors'. As on 31.03.2010 an amount of Rs.52,04,761.00 is lying as unpaid amount with Division office against the Security Deposit. The security deposit may please be refunded to the contractors concerned immediately or deposited into the Govt. Account as Lapsed Deposit in the light of section 21.4 of CPWD Manual or Rule 189 of the Receipt and Payment Rules.

Audit Para No. 08

Subject: Insurance of Govt. vehicle

As per Delegation of Financial Powers Rules 1978, No. 15 Government property, both movable and immovable shall not be insured and no subordinate authority shall undertake any liability or incur any expenditure in connection with the insurance of such property. As per GOI decision No. 2 under Rule 15, Motor vehicles owned by the government which are used

for purposes not connected with any commercial enterprise, are exempted from compulsory insurance against third party risk by virtue of sub-section (2) of Section 94 of the Motor Vehicles Act 1939. Such vehicles shall not, therefore, be insured. But during the test check of vouchers for the year 2009-2010, it has been noticed that the Division has incurred Rs.41,932/- on the insurance of Ambassador Car (Voucher No. 21 dated 06.11.2009). hence in the light of abovementioned rule and Govt. of India Decision, the expenditure incurred is irregular. The same be got regularized by the competent authority under intimation to audit.

Audit Para No. 89

Subject:- Irregular Expenditure incurred on Vehicles.

During the test check of vouchers of Division CRM -211 PWD GNCT of Delhi for the year 2008-2009 and 2009-2010, it has been noticed that an amount of Rs.9,35,133/- has been incurred on the purchase of an Ambassador car and an Indigo (Tata) car but both the vehicles are not in charge of the Divisional Engineer. These cars are being used by some other offices, not attached with this Division CRM-211. Other expenditure being incurred by the Division CRM-211 are on fuel and maintenance of vehicle No. DL 2FF M 6666. This vehicle is also not under the charge of Divisional Engineer. The Executive Engineer has been using another vehicle hired for his day to day duties. During the period of audit, the Division has incurred an expenditure of Rs.1,79,664/- on the maintenance and Rs.4,08,389/- on fuel and lubricants of these cars. Moreover, before sending the vehicle

for repairs, the approval of the Technical Officer of the Transport Department has never been obtained. As per Delegation of Financial Powers, Head of Office can incur expenditure upto Rs.15000/- per annum only on repairs and maintenance of vehicles. Further as per instructions of the Delhi Govt., fuel consumption per vehicle should not exceed the limit of 200 litres per vehicle per month. The Division has been incurring expenditure on the fuel beyond the prescribed ceiling of 200 litres per vehicle per month. Hence the expenditure incurred on fuel beyond the prescribed ceiling i.e., 2807 litres of fuel during the year 2008-10 may be recovered from the user of the vehicle.

Reason for not obtaining the approval of the Technical Officer of the Transport Department before sending the vehicle for repairs may be submitted to the audit and irregular expenditure incurred by the Division may be got regularized under intimation to audit.

Audit Para No. 10

Subject:-Late Remittances

As per rule (6)1) of the Receipts and Payments Rules all moneys received by the government offices on account of revenues or receipts or dues of the Government shall, without undue delay, be paid in full into the accredited bank for inclusion in government account but these instructions have not been followed

followed by the Division office, some instances, mentioned below have proved the fact:

Sl. No.	Date of Receiving the money/ Funds	Date of remittance into Bank	Amount (in Rs.)
1.	10.04.08	17.04.08	51,01,328
2.	10.04.08	17.04.08	143738
3.	11.04.08	17.04.08	510676
4.	24.04.08	09.05.08	224163
5.	24.04.08	09.05.08	23475
6.	03.06.08	09.06.08	124256+31064
7.	07.06.08	25.06.08	41120
8.	08.08.08	29.08.08	4722
9.	08.08.08	29.08.08	15106
10.	08.08.08	29.08.08	4750
11.	12.08.08	09/2008	396900
12.	08.08.08	29.08.08	17493
13.	10.10.08	30.10.08	13620+11740
14.	15.10.08	30.10.08	14446+57783
15.	16.01.09	27.01.09	298307
16.	03.02.09	13.02.09	3338891
17.	05.02.09	13.02.09	451129+112781
18.	12.02.09	25.02.09	146958+7918+10000
19.	16.02.09	25.02.09	344708
20.	22.04.09	28.04.09	17711
21.	01.05.09	09.05.09	3284170
22.	18.05.09	27.05.09	1309524
23.	20.05.09	27.05.09	206447
24.	22.05.09	28.05.09	276155
25.	15.06.09	25.06.09	20000
26.	17.06.09	25.06.09	56500
27.	25.06.09	03.07.09	10000+7000
28.	24.07.09	01.08.09	52458
29.	06.08.09	14.08.09	25627
30.	09.09.09	15.10.09	35932+36000+35940+35935+35935
31.	15.09.09	15.10.09	6366
32.	14.10.09	20.10.09	339680+1069999

Reasons for the delay in remittances of these amounts into Govt.Account may be elucidated to audit immediately.

Audit Para No. 12 11

Subject: Time Barred cheques amounting to Rs.4,07,66,301.

As per Receipt & Payment Rule 47(2) a cheque remaining unpaid for any cause six months after the month of its issue and not surrendered for renewal should be cancelled in the manner indicated under the rules with the difference that no acknowledge of thee stop order may be insisted from the Bank.

During the scrutiny of Bank reconciliation (form-51) for the month of March-2009, it has been noticed that cheques amounting to Rs.4,07,66,301/- as per list enclosed were issued by the Division but become time barred.

The Department may explain the reasons for not taking the action as per rules for the time barred cheques particularly pertaining to the period 03/81 to 03/09.

HOD is requested to take immediate steps to settle these accounts as per rules under intimation to audit.

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Audit Para No. 13 12 17

Subject: GPF Advances

According to GPF(CS) Rules, Rule12(1), the appropriate sanctioning authority may sanction the payment to any subscriber of an advance consisting of a sum of whole rupees and not exceeding in amount three months pay or half the amount standing to his credit in the fund, whichever is less, to pay obligatory expenses on a scale appropriate to the subscriber's status which by customary usage the subscriber has to incur in connection with betrothal or marriages, funerals or other ceremonies.

During the course of audit of records, it has been observed that GPF advance has sanctioned with huge amounts to many work charges employees/ staff and consolidated advances as well as GPF withdrawals have also been sanctioned to staff, which is not in order, as described below:

S.No.	Vr.No. & Date	Name & Designation of Employee	Amount of Advance/Withdrawal (in Rs.)
1.	03/03.06.09	Samai Pal Singh, Beldar	1,50,000 (Advance)
2.	03/03.06.09	Shri Ram Singh, Beldar	44,000 (Withdrawal)
3.	69/25.06.08	Deen Dayal, Beldar	1,71,720 (Advance)
4.	96/25.04.08	Mani Ram, Beldar	60,000 (Advance)
5.	95/25.04.08	Bhagwan Singh, Beldar	50,000 (Advance)
6.	94/25.04.08	Vijender Singh, Beldar	85,000 (Advance)
7.	69/25.06.08	Krishan Singh, Beldar (Consolidated amount Rs. 40,100 with a balance of Rs.27,900)	40,100

The above said cases may be got regularized by the Competent Authority and compliance may be shown to audit.

Zahid Hussain
(Zahid Hussain)
A.T.O.

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Current Audit Report

During the course of current audit, 22 observation Memos were issued to the Office of Executive Engineer (C), M-211, (Shahdara), Roads, 2nd Nizamuddin Bridge, New Delhi-91 for the period 2010-11 to 2018-2019. Three audit memos were settled on the basis of recovery made by the Division. Remaining audit Memos have been converted into 11 Audit Paras and 06 TANs.

Details of Current Recovery:

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
1	01	5625	5625	0	Settled
2	02	3180	3180	0	Settled
3	03	5600	5600	0	Settled
4	13	7200	0	7200	PARA-01
5	14	24968	0	24968	PARA-02
	Total	46573	14405	32168	

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10/10/2019

Internal audit report has been prepared on the basis of information furnished and made available by the Office of Executive Engineer (C), M-211, (Shahdara), Roads, 2nd Nizamuddin Bridge, New Delhi-91 for the period 2010-11 to 2018-2019. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

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

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PART-II
CURRENT AUDIT REPORT (2010-11 to 2018-19)

PARA-01 Over payment of Transport Allowance – Recovery of Rs. 7,200/-.
(Memo No. 13 Dated: 20.03.2020)

As per Govt of India, M/O Finance, Deptt. of Expenditure No. 21 (1)/ 97.E.II (B), dated 03.10.1997 the Transport Allowance is granted to Govt. Employees w.e.f. 01.08.1997 and this allowance will not be admissible during absence from duty for full calendar month due to leave, training, tour etc..

The scrutiny of salary Bills, PBR as well as Leave record it was noticed that the transport allowance was paid to following staff during the period she remained herself absent from duties due to one and another reason as per detail below :

S. No.	Name & Designation of the official/ officer	Period of leave	Period for which transport allowance paid	Transport Allowance paid	Amount to be recovered (in Rs)
1.	Smt. Ram Bai w/o Laxman, Beldar	21.04.2016 to 05.07.2016	01.05.16 to 30.06.2016	3600/- p.m.	7,200
Total recovery to be made					7,200

The above overpayment of Rs. 7200/- of transport allowance may be got recovered from the above official after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at DDO / HOO level.

PARA-02 Excess payment of Rs. 24968/- towards ESIC for hiring of Services from M/s. Trendy Security Services. (Audit Memo No. 14 Dated: 20.03.2020)

As per ESIC rules, the contributions are payable on maximum wage ceiling of Rs. 21000/- only. During the test check of records it has been observed that work of "AR & MO various roads under Shahdara Road Division during 2017-18. (SH: Providing services of Computer Operator, Clerical Staff & MTS for offices under Shahdara Circle (M) and Shahdara Road" was awarded to M/s Trendy Security Services Regd. vide Agreement No. 130/EE/PWD/Shahdara Road/M-211/2017-18.

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

Period	Amount on ESIC charged by the agency	ESIC charged by the Agency @ 4.75% per worker	ESIC to be charged @ 4.75% per worker (over & above Rs. 21000)	Excess payment made to agency
January, 2018	22196	1054	0	1054
	23405	1112	0	1112
	21731	1032	0	1032
February, 2018	22010	1045	0	1045
	25916	1231	0	1231

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March, 2018	22475	1068	0	1068
	23312	1107	0	1107
April, 2018	22754	1081	0	1081
	21266	1010	0	1010
May, 2018	24007	1140	0	1140
	23356	1109	0	1109
	21381	1016	0	1016
June, 2018	24193	1149	0	1149
	21474	1020	0	1020
July, 2018	24100	1145	0	1145
	25425	1208	0	1208
	21381	1016	0	1016
	21846	1038	0	1038
August, 2018	24286	1154	0	1154
	24030	1141	0	1141
	21868	1039	0	1039
	21474	1020	0	1020
	21755	1033	0	1033
Total		24968	0	24968

Division may recovery Rs. 24968/- from the above agency on account of excess payment towards ESIC after due verification of facts and figures under intimation to Audit.

PARA-03 Excess expenditure over budget allotment. (Audit Memo No. 12
Dated:20.03.2020)

In terms of Rule 57(1) of the GFR, 2017, The Departments of the Central Government shall be responsible for the control of expenditure against the sanctioned grants and appropriations placed at their disposal. The control shall be exercised through the Heads of Departments and other Controlling Officers, if any, and Disbursing Officers subordinate to them. (3) No expenditure shall be incurred which may have the effect of exceeding the total grant or appropriation authorized by Parliament by law for a financial year, except after obtaining a supplementary grant or appropriation or an advance from the Contingency Fund. Since voted and charged portions as also the revenue and capital sections of a Grant/Appropriation are distinct and re-appropriation inter-se is not permissible, an excess in any one portion or section is treated as an excess in the Grant/Appropriation.

However during the scrutiny of reconciliation statement for the Month of March, 2019 provided by the Division, it has been observed that final expenditure under the following Budgetary head exceeded the available funds:

Sr. No.	Financial year	Head	Budget Allotted	Expenditure	Excess expenditure
01.	2015-16	2059- 1(1)(1)(1)(5) office Exp.	7,00,000	9,68,645	2,68,645

Division may get the expenditure regularized from the competent authority i.e. Finance Department, Govt. of NCT of Delhi under intimation to Audit.

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PARA-04 Non-revision of Technical Sanction. (Audit Memo No. 15 Dated: 20.05.2020)

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

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

Name of work	Agreement No.	Estimated cost	Amount of Technical Sanction	Amount of TS in excess of 10%	Actual expndt.	Inadmissible amount
AR & MO various Roads under SD M-2112 during 17-19 (SH: Day to day cleaning / removing of floating material from road side drain)	(17/17-18)	976500	986265	1084862	1313521	228659
Shifting of RCC wall and improvement of RCC Road & drainage system at Jhilmil Industrial under PWD M-211.	(79/2015-16)	3466503	4178004	4595804	4631277	35473
AR & MO various roads under Sub- Divn. M-2113 during 2016-17 (SH: Removal of encroachment disposal of malba, generated by dis-mentaling dumped by other agencies / public on roads)	85 (2016-17)	379685	383482	421830	531578	109748

Division may be obtained revised Technical sanction in the above case, and similar type of other may also be reviewed at Division Level under intimation to audit.

PARA-05 Inadmissible payment of Rs. 829000/- in violation of conditions of the contract. (Audit Memo No. 16 Dated: 20.05.2020)

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

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

Sr. No.	Name of work with Agreement	Tendered cost	1.25 times of tendered cost	Actual payment made	Inadmissible payment
1.	AR & MO various Roads under SD M-2112 during 17-19 (SH: Day to day cleaning / removing of floating material from road side drain) (17/17-18)	747023	933779	1313521	379742

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2.	Shifting of RCC wall and improvement of RCC Road & drainage system at Jhilmil Industrial under PWD M-211. (70/2015-16)	3466503	4333129	4631277	298148
3.	AR & MO to GT Road and Road No. 56A under SD-M-2111 dg. 2016-17 (SH: Day to day cleaning / maintenance of Road side drain) (80/2016-17)	262085	327606	478716	151110
TOTAL					829000

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

PARA-06 Office expenditure charged to works. (Audit Memo No. 17 Dated: 20.05.2020)

During the test check of vouchers relating to works for the audit period 2010-19, it was observed that various expenditures were debited to various works but are of the nature of office expenditure. Such expenditures are given below:

S. No.	CV No. and date	Item	Name of work	Firm	Amount
1.	184, 31.03.2011	Washing soap, water jug Milton, cup & saucer, Glass White duster towel	AR & MO to various road of SD-I	Kendriya Bhandar	7509
2.	187, 31.03.2011	Trophy, dustbin, cup & plate, tumbler glass, duster, calculator etc.	Improvement of Vikas Marg	M.B.A. Idea Sales	20320
3.	114, 24.03.2011	HP Toner, Richo Tonner, FX toner,	Improvement / modification of various PWD roads under M-2	Mukesh Enterprises	24056
4.	26, 11.07.2012	Photocopy	Improvement of footpath PWD Zone M-2	Durga Electrostat	34902
5.	86, 31.03.2013	Quick heal total security, Logitech USB	Improvement of various road under PWD M-211 dg. 12-13	Ace Electronics	7298
6.	26, 13.03.2013	A/4 B/W photocopy	Improvement of various roads (taken over from MCD) under M-211	Durga Electrostat	30209
7.	02, 08.03.2013	Colour printout etc.	-do-	-do-	7930
8.	51, 16.07.14	Supply of HP 818 Comb cartridge (black and color) etc.	-do-	R.D. Infotech	4343
9.	107, 29.03.2014	Keyboard TVS (Gold) etc.	-do-	Network Infotech	3098
10.	39, 13.02.2014	A/4 B/W copy	C/o FUB Stair case for pedestrian across road RoB 36 Northern approach near Aggarwal sweet Shakarpur Delhi	Durga Electrostat	31239

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11.	59, 19.03.2015	HP Laserjet cartridge yellow, HP Laserjet cartridge 128A, HP laserjet cartridge Black, HP Laserjet cartridge, Magenta	Strengthening of Road No. 58	Global Computer & Network	18373
12.	60, 19.03.2015	Panasonic replacement fax film, HP Laserjet toner etc	Imp. Of footpath and drain	Giga Byte	13950
13.	93, 27.07.2016	Panasonic replacement fax, HP Laserjet toner	AR & MO to various roads under M-211 during 16-17	Giga Byte	15800
14.	94, 27.07.2016	HP Laserjet cartridge yellow, HP Laserjet cartridge 128A, HP laserjet cartridge Black, HP Laserjet cartridge, Magenta	-do-	Global computers and network	18920
15.	95, 27.07.2016	Computer Toner, 88/A, Photostat paper, Ball Pen, Uniball Pen Blue, Ball Pen Black, Note sheet, file cover, wrapper, glass etc.	-do-	Naveen Associates	25561
16.	137, 22.07.2017	GPF Ledger, EL App. Form Register, 4Q, Register 2Q, Attendance Register, Peon Book, Medical Bill form GPF Bill form, Ball Pen, Duster etc.	M/o diff. Hort. Work at DC Office, Nand Nagri,	M.K. Enterprises	12452
17.	138, 22.07.2017	File cover, wrapper, Pilot Pen, Note Sheet, Scale steel, flag, all pin, stapler etc.	-do-	-do-	11284
18.	64, 20.03.2017	Replacement of printer teflan in HP Printer, Toner HP 88A, 12A	AR & MO to various road under PWD dg. 2016-17	Network infotech	32025
19.	65, 20.03.2017	USB Hub, Adaptor for Lenovo etc.	-do-	-do-	12915
20.	66, 20.03.2017	Toner HP 88A	-do-	-do-	11498
21.	71, 13.07.2018	Attendance Register, LTC Bill form, EL Application form, EOT Part I & II form, wall clock	-do-	-do-	12821
22.	74, 13.07.2018	TVS Gold USB	-do-	Network infotech	17950
23.	97, 22.06.2018	Prints 8"x 12"	AR & MO to various roads under M-2112 during 17-18	Prominent Studio & Colour Lab	6844
24.	73, 29.03.2019	Photo paper, Mouse USB, Key Board USB	AR & MO to various roads under M-211 during 18-19	Bharat Trading	3350
25.	89, 30.03.2019	Pilot Pen, Note Sheet, file cover	AR & MO to various roads under M-211 during 18-19	M.K. Enterprises	20912

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

PARA-07 Non-completion of works. (Audit Memo No. 08 Dated: 19.03.2020)

Section 29.1 of CPWD works Manual stipulates that the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor and work should be proceeded with all due diligence on part of the contractor throughout the stipulated period of the contract. Further Section 29.4(2)

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the extension, in order to be binding, will have to be by the 'agreement' of the parties, express or implied.

Test check of records revealed that the following works were not completed till date although their stipulated period of completion is over:

Sr. No.	Agreement No.	Name of work	Stipulated Date of start	Stipulated date of completion	Delay in days (19.03.2020)
01.	11	AR and MO various Road under M - 2111 (SH Providing height restricting Barrier for Seelampur Flyover)	05.06.2018	04.07.2018	624 days
02.	33	AR and MO various roads under Sub-Division 2114 (SH: Arrangement of sewerman alongwith required T and P for cleaning of drains on day to day basis under section I RECALL)	19.07.2018	14.01.2019	430 days
03.	38	AR and MO various roads under Sub-Division 2114 (SH: Improvement of footpath and drain from Divider road to Gurudwara road near Pummy Sweet shop in Dilshad Garden)	21.07.2018	18.10.2018	518 Days
04.	63	AR and MO various roads under Sub-Division 2112 (SH: Maintenance Van with required labour and T and P RECALL)	28.08.2018	27.08.2019	205 Days
05.	106	AR and MO Various Road M-2111 (SH: Improvement of Service Road Section II 3 rd Cell)	14.01.2019	27.02.2019	386 Days

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

PARA-08 A Unfruitful Expenditure of Rs. 276911/- due to foreclosure of works. (Audit Memo No. 18 Dated: 23.05.2020)

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

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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.

During the test check of files, it is revealed that the division has awarded a work of "AR & MO various Roads under Sub-Division M-2112 during 2016-17 (SH: Desilting of Drain from RUB 58-64 to Shivam Enclave and making New opening in drain Slab at Road No. 58" to Sh. Ram Kumar Sharma at the tendered cost of Rs. 439002/- which was 17.57% below the estimated cost of Rs. 532575/- put to tender with the stipulated date of start and completion of 15.06.2017 and 14.07.2017 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. As per direction of competent authority the above work was foreclosed on 13.03.2018. At the time of foreclosure, the work amounting to Rs. 276911/- was only completed.

The audit is of the opinion that awarding of above work without ensuring the availability of clear site as envisaged as per CPWD Manual, becomes wasteful expenditure of govt. funds. It is suggested that the NIT may be called after ensuring the conditions mentioned in section 15.1.(2) of CPWD Manual.

B. Unfruitful expenditure on advertisement due to fore-closure of work.
(Audit-Memo No. 19 Dated: 20.05.2020)

The CPWD Manual vide Section 15.1 (2) stipulates that before approval of NIT it is desirable to have availability of clear site, funds and approval of building plans from local bodies. During the test check of files of agreement of M-211, Delhi, it was observed that the division has awarded the works to the contractor as detailed below :

Sr. No	Name of work	Tendered Cost of work	Stipulated date of start	Completion date	Agreement No.	Date of fore-closure	Name of contractor
1.	AR & MO various roads under Sub-Division M-2113 during 2017-18 (SH: Patch repair work)	2053421	08.06.2017	06.08.2017	27/EE/PWD/ Shahdara road/ 2017-18/402	28.10.17	Sh. Devender Singh Malik
2.	AR & MO various roads under Sub-Division M-2114 during 2017-18 (SH: Improvement of road side area at Captain Javen Ali Marg Sunder Nagari Delhi)	920274	01.07.2017	28.09.2017	65/EE/PWD/ Shahdara/M-211/2017-18/741	18.12.17	M/s Balaji Associates

The work was not started and fore-closed by the Division under clause 13 of the agreement. The audit is of the opinion that awarding of above work is without ensuring the requirement of user department. It is suggested that the NIT may be called after ensuring the conditions mentioned in section 15.1.(2) of CPWD Manual.

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PARA-09 Time bared cheques amounting to Rs. 3979909/-. (Audit Memo No. 06
Dated: 18.03.2020)

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

While scrutiny of form 51 - "Schedule of Reconciliation of cheques drawn and Remittances" and other related records for the month of March, 2019 it has been found that cheques amounting to Rs. 3979909/-, which was issued by the division but not presented to bank for encashment and became time barred as per the detail given below:

Sl. No.	Cheque No.	Date of issue	Amount (Rs.)
1.	B/f		1467568
2.	A-665592	01.08.2008	2120
3.	C-259846	27.05.2009	85373
4.	C-259852	30.07.2009	2020
5.	A-893196	04.11.2009	6480
6.	A-893266	24.12.2009	7560
7.	A-893267	24.12.2009	41428
8.	C-261507	26.07.2010	9770
9.	A-893498	09.09.2010	23011
10.	A-893568	07.12.2010	44807
11.	A-893765	12.08.2011	1381975
12.	A-893934	31.03.2012	757263
13.	A-894086	14.11.2012	24496
14.	A-894089	26.11.2012	72140
15.	A-894111	22.01.2013	15236
16.	A-894221	28.06.2013	2000
17.	A-894397	29.05.2014	13601
18.	C-467428	23.07.2014	3642
19.	A-841084	04.02.2016	2044
20.	C-508291	25.06.2016	5276
21.	A-841190	05.11.2016	1656
22.	C-508498	18.04.2018	10443
Total			3979909

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

PARA-10 Heavy outstanding balances under deposits. (Audit Memo No. 04
Dated:18.03.2020)

During test check of monthly account (Form-79) of Ex. Engineer, M-211 for the month of March, 2019, it was observed that an amount of Rs. 10.33 crore 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)	30056293
Civil Deposits - Public Work Deposits (Part III)	44518593
Civil Deposits - Other Deposits (Part V)	28697210
Total outstanding as on 31.03.2019	103272096

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Heavy accumulation under Part-II of Rs. 3.00 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. 4.45 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.

Accumulation of Rs. 2.87 crore under Part-V, Other Deposits was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily. 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.

Heavy accumulation indicated non-review of Deposit Register at Divisional Level from time to time. This should now be reviewed and all deposits more than three years old where refund is due be credited to revenue head of the department under intimation to audit.

PARA-11 Non production of records. (Record Memo No. 21 Dated: 22.05.2020)

Following records have not been produced for scrutiny of Audit.

2007-08

1. Spouse Information
2. AMC files
3. Property Register
4. S/R of Consumable / Non-Consumable items.
5. LTC/medical Advance Bill Register
6. Bill Register
7. Log Book & other related records of Govt. vehicle.
8. Contingent Register
9. Record related to condemnation of unserviceable / obsolete items.

2010-19 (Current Audit)

1. Reconciliation statement for the period 2010-11 to 2012-13 & 2014-15.
2. Dismantle Register
3. No. of Computer purchased along with files

The above record may be produced before the next Audit.


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

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

**TAN-01 A Non revalidation of FDR/Bank Guarantees. (Audit Memo No. 10
Dated: 20.03.2020)**

During the course of audit of Valuable Register maintained in PWD Division, M-211, 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 hereunder.

S. No.	Sl. No of valuable Register	Name of agency	No. of FDR/BG	Amount of Valuable FDR/BG	Date of expiry of validity of FDR/BG
1.	13/09	Sh. Kashi Nath Jha	263314	8000	07.01.2014
2.	13/12	Sarvesh Security Services Pvt. Ltd.	2319704	14100	10.07.2013
3.	13/13	Sarvesh Security Services Pvt. Ltd.	2319702	21151	10.07.2013
4.	13/14	Sarvesh Security Services Pvt. Ltd.	2319701	28321	10.07.2013
5.	13/15	Sarvesh Security Services Pvt. Ltd.	2319703	14100	10.07.2013
6.	13/33	Maan Builders	392700DP0002912	27500	22.06.2013
7.	13/35	Pradhanji Const. Co.	372759	9400	24.06.2013
8.	13/45	Sarvesh Security Services Pvt. Ltd.	2755203	36109	23.08.2014
9.	13/47	Sarvesh Security Services Pvt. Ltd.	2755202	17978	23.07.2014
10.	14/22	M/s M.I.A. Const. Pvt. Ltd.	1552162	905000	29.06.2014
11.	14/25	Sh. Narender Kumar	405200	34000	08.06.2014
12.	14/33	M/s Roadteeli	714896	73000	05.08.2014
13.	14/49	M/s Avtar Builders	66561	11275	16.08.2014
14.	15/64	M/s Elavation Engineers	310089	28187	26.06.2015
15.	15/72	M/s Elavation Engineers	310194	45100	15.07.2015
16.	15/78	M/s B.P. Rai & Sons	000386547	10000	23.01.2015
17.	16/84	M/s P.C. Const. Co.	106238	30000	29.10.2017
18.	18/13	M/s KleenwellTwins Engineering Service	915040065392217	19607	30.7.2016
19.	18/14	M/s Kleenwell Twins Engineering Service	915040065391638	19607	30.07.2016
20.	18/30	Sh. Rohit Const. Co.	014700PU00021619	17087	22.01.2017
21.	18/37	M/s Shiva Constn. Co.	025672	21300	12.02.2017
			025683	100	15.02.2017
22.	18/97	M/s Friends Detective Security Services	7028902	16000	30.08.2017
23.	19/16	M/s Friends Detective Security Services	7029015	22000	24.09.2017
24.	19/29	M/s Sethi Const.	428833	14755	19.08.2017
25.	20/06	M/s Maan Builders	392700PU00075548	14000	15.09.2017
26.	20/16	M/s Choudhary Const. Pvt. Ltd.	199104	61000	09.11.2017
27.	20/48	Sh. Dashoath Kumar	146592	27100	08.06.2018
28.	20/80	M/s K.L. Drora & Sons	144300PU00024988	100000	21.06.2018
29.	21/02	Sh. Parveen Kumar	392700PU00082062	26500	14.07.2018
30.	21/19	M/s Maan Builders	392700PU83742011	154000	10.02.2018
31.	21/28	M/s Maan Builders	392700PU00085591	21000	11.03.2018

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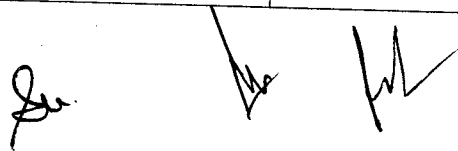
32.	21/34	Sh. Pawan Kumar	231166 230673	300000 60000	18.09.2018 02.06.2018
33.	21/48	M/s Maan Builders	392700PU00087076	33200	20.04.2018
34.	21/50	Sh. Manish Chandak	556940	45000	18.12.2018
35.	21/61	M/s Maan Builders	392700PU00089931	94000	29.12.2018

Action may be taken either to revalidate the above FDR/PG or refund them to the concerned firms if the purpose of holding the FDR/PG has been fulfilled and similar types of other cases may also be reviewed under intimation to Audit.

B. Withheld of Security Deposit. (Audit Memo No. 11 Dated: 20.03.2020)

During the course of audit of Cash Book of PWD M-211, it has been observed that a number of security deposits deposited by contractors against different works have been withheld for more than approx. 33-65 months by the Division. Some of the cases are as under:

S. No.	Name of Contractor	CV No. with date of withheld of security deposit	Amount of Security Deposit (in Rs.)
1.	M/s K.L. Arora & Sons	168, 21.10.14	733910
2.	M/s Akhil Kumar Const.	20, 04.02.15	39857
3.	M/s Choudhary Const. Pvt. Ltd.	95, 27.03.15	85015
4.	M/s Mahavir Prasad Gupta & Sons	118, 27.04.15	445798
5.	M/s B.P. Rai & Sons	74, 13.05.15	107702
6.	M/s B.P. Rai & Sons	128, 19.08.15	212079
7.	Sh. Rajiv Aggarwal	01, 07.09.15	144150
8.	Sh. Pawan Kumar	02, 07.09.15	73255
9.	Sh. Ram Singh	49, 13.10.15	27259
10.	Sh. Dinesh Chand Sharma	159, 17.10.15	25936
11.	M/s K.L. Arora & Sons	179, 19.10.15	104236
12.	M/s Dushyant Enterprises	115, 28.01.16	173325
13.	Sh. Dinesh Chand Sharma	65, 22.07.16	25102
14.	M/s Maan Builders	70, 22.07.16	30522
15.	M/s Road Tech	83, 27.06.16	41081
16.	M/s Elevation Engineering Pvt. Ltd.	01, 03.08.16	45099
17.	M/s Maan Builders	16, 05.11.16	47631
18.	M/s Maan Builders	113, 09.01.17	38167
19.	M/s Shiv Shakti Enterprises	129, 23.01.17	48587
20.	M/s Shiv Shakti Enterprises	67, 17.01.17	44074
21.	M/s Maan Builders	121, 31.03.17	45290



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22.	Sh. Pawan Kumar	07. 04.05.17	49799
23.	M/s Road Tech	213, 31.05.17	97029
24.	M/s Maan Builders	87, 17.08.17	41279
25.	Sh. Pawan Kumar	42, 20.09.17	127009
26.	M/s Maan Builders	135, 27.09.17	52268
27.	M/s Maan Builders	160, 27.09.17	84342
28.	Sh. Pawan Kumar	51, 12.10.17	385879
29.	M/s Maan Builders	95, 20.10.17	44993
30.	M/s Kashi Nath	100, 20.10.17	56707
31.	M/s Maan Builders	149, 24.10.17	126584
32.	M/s Maan Builders	246, 30.10.17	59455
33.	Sh. Arun Parchan	338, 30.10.17	41215
34.	M/s Sanjay Builders	381, 31.10.17	130961
35.	Sh Pawan Kumar	383, 31.10.17	140924
36.	M/s Maan Builders	84, 31.05.18	55039
37.	M/s Maan Builders	40, 03.07.17	55764

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

TAN-02 Slow progress of works leading to missing the deadlines for completion of work. (Audit Memo No. 09 Dated: 19.03.2020)

Test check of Agreement register of PWD Division M-211 revealed that progress of some of the works during the audit period was very slow and missed the stipulated date of completion by 4 to 12 months. Details of some of the works are given below for reference:-

S. No	Name of the work	Name of the contractor	Stipulated date of start	Stipulated date of completion	Actual Date of Completion	Delay in Months (approx.)
	2014-15					
1.	Providing mastric strips as a speed calculating device (23)	M/s Elevation Engineer Pvt. Ltd.	19.07.14	18.08.14	12.08.15	12
2.	Reparing of roof, fall ceiling and renovation of store room and parking Shed etc. (Green belt nersury under Sub- Division 2142)(47)	M/s Maan Builders	06.10.14	05.11.14	08.06.15	06

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3.	Improvement of footpath and Drain Narwana Road towards aditi apartment to red light and red light to NH. 24, Truck market (65)	Shri kashinath Jha	21.12.14	19.01.15	28.08.15	07
	2015-16					
4.	AR & MO GT Road from Dharampura T Point to Apsara Border Flyover etc. (44)	M/s Maan Builders	16.06.15	13.09.15	19.05.16	08
5.	AR & MO various Roads M-2114 (SH: level Rectification & Improvement of Road surface near Mansarover Park Metro Station) (69)	M/s Road Tech.	09.11.15	07.01.16	16.05.16	04
6.	AR & MO various roads under M-2113 (SH: Repairing of drain, Misc work at Bhola Nath Nagar, Kanti Nagar on Road No. 57) (98)	Sh. Dashrath Kumar	30.01.16	28.02.16	20.06.16	04
7.	AR & MO various Roads under M-2113 (SH: Repair of foot path (123))	Sh. Manish Chandak	21.02.16	20.05.16	03.10.16	04
	2016-17					
8.	AR & MO various roads under M-2112 (SH: Providing and fixing missing Drain covers)(23)	Shri Narender Kumar	05.06.16	03.08.16	10.04.17	08
9.	Road Restoration of various roads under Sub Division 2112(SH: Repair work of Road No.72 and 72 Extn.) (73)	M/s Suntech	13.10.16	11.11.16	01.05.17	05
10.	Repair of Footpath and intersection of seelampur Gt. Road (94)	M/s Maan Builders	16.12.16	13.02.17	18.09.17	07
	2017-18					
11.	AR & MO Shiva Khurd Road Shaheed Bhagat Singh Marg Road along A-Block Jhilmil Road along B-Block (07)	Sh. Ram Kumar Sharma	16.05.17	12.09.17	13.03.18	06
12.	AR & MO various roads under Sub-Division M-2113 (SH: Repair of footpath and boundary wall right bank of TD I from Jagatpuri Xing to Bihari Colony) (45)	M/s Kashi Nath Jha	15.06.17	13.09.17	28.06.18	09
13.	Constn. of Subway RCC box of size 3 50x2 50M at Railway Km 87 3 5 from Jhilmil Colony to Jhilmil Metro Station in between DSA VVK STNS on DLI GZB Section (SH: Constn. Of Approaches Both Side and sump ic pump house) (62)	Sh. Dinesh Kumar Goyal	02.07.17	29.09.17	23.03.18	06
14.	Improvement of footpath and drains on road from Telephone Exchange round about to SDN	M/s Maan Builders	14.08.17	11.11.17	15.06.18	07

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	Hospital in Dilshad Garden (100)					
15.	Providing and fixing Jersey barrier between G.T. Road Sahadra to Durga Puri Chowk (115)	M/s Prakash Construction Company	23.09.17	21.12.17	17.09.18	09
16.	Providing RCC divider at Seemapuri road, Dilshad Garden(127)	M/s Ashok Kumar Rathi	28.10.17	11.12.17	23.06.18	06
17.	Anti- Carbonating Painting of Apasra border underpass and Gazipur flyover and Anand Vihar ROB (134)	M/s Aliyan Construction Co.	01.01.18	30.01.18	14.11.18	09
18.	Misc. Repair work under Sec(2)(145)	M/s Vinod Kumar	26.01.18	24.02.18	14.06.18	04
	2018-19					
19.	Road Restoration of road cut by various agency under sub division M-2112 (34)	M/s Rahul construction Co.	20.07.18	18.10.18	30.04.19	06
20.	Development of area below Apasra border flyover by Epoxy Paint on gully, making tubewell and making pathway etc. (41)	M/s Basu Const. India	27.07.18	25.08.18	30.04.19	08

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

TAN-03 Improper maintenance of Pay Bill Registers. (Audit Memo No. 07
Dated: 19.03.2020)

During the test check of the PBRs maintained by the Office of Executive Engineer (C), PWD, M-211 (Shahdara), Road, the Audit period 2010-19 following irregularities have been noticed:-

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





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6. GAR-18 have also not been maintained.

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

TAN-04 Unrealistic Estimates. (Audit Memo No. 05 Dated: 18.03.2020)

During the test check of records of office of Executive Engineer (Elect.), PWD Division M-231, (Shahdara), Roads, for the period 2011-12 to 2018-19, it has been noticed that there is huge variation between the estimates and the tendered amount. Some of the instances noticed are as under:

Sr. No.	Agreement No.	Name of work	Estimated Amount (In Rs.)	Tendered Amount (In Rs.)	Variation in %age
	2011-12				
1.	07	AR & MO to Road No. 57-A, 56A, Road No. 57 (SH: painting with synthetic enamel paint)	1158654	538427	(-) 53.53
2.	09	AR & MO to Road No. 72 & 72 Extn. During 2011-12 (SH: Painting work)	486232	232711	(-) 52.14
3.	14	AR & MO to various roads under Sub-Divn. I & II (SH: Monsoon precaution)	290717	130532	(-)55.10
4.	16	AR & MO to Mother dairy, Madhu Vihar Road and ROB-36 during 2011-12 (Painting & Repair works)	935121	354411	(-) 62.10
5.	17	AR & MO to MP Road from Karkari More to MB Road near Shastri Nagar, Delhi (Painting works)	2754912	918488	(-) 66.66
6.	26 (12-13)	AR & MO to Road No. 57, 57-A & 56A during 2012-13 (SH: Misc. Repair works)	4031477	1715274	(-) 56.56
7.	96	AR & MO to various roads under Sub-Divn. 2112 during 2012-13 (SH: Removal of floating material from road side drain)	1110454	459617	(-) 58.61
9.	102	AR & MO to Madhu Vihar road. (SH: Desilting of drains from Chander Vihar to xing of Joshi Colony)	1476611	701095	(-) 52.52
10.	115	AR & MO to Madhu Vihar Road (SH: Improvement of damaged footpath & drains near Chander Vihar, Allah Colony, Maitri Apptt. Tarawati Hospital, DDA land Mandawali from Samudai Bhawan to Hanuman Mandir etc.	2873714	1436857	(-) 50

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11.	38 (13-14)	AR & MO Road to various roads under sub division M-2111 (SH: Painting works)	2279725	914170	(-) 59.90
12.	42	Painting with Acrylic exterior paint on Karkari More Flyover on Road No. 57 dg. 2013-14	1004965	420276	(-) 58.18
13.	44	AR & MO Road No. 56 from Gazipur to Road No. 58A under Sub-Division M-2111 (SH: Providing services of Sweeper for fair FoB's at Road No. 56)	907358	361764	(-) 60.13
14.	66	AR & MO Eastern approach road & E.T. Road from Dharpura T-point to Apsara Border under Sub-Division M-2114 (SH: Day to day cleaning / maintenance of Road side)	528788	212097	(-) 59.89
15.	68	AR & MO Eastern approach road & E.T. Road from Dharpura T-point to Apsara Border under Sub-Division M-2114 (SH: Painting with synthetic enamel paint)	1236928	496256	(-) 59.88
16.	71	AR & MO to various Roads under PWR M-2111 (SH: Digital survey)	992250	401861	(-) 59.50
17.	97	AR & MO to various roads under M-2114 (SH: Pdg. the service of security guard for watch and ward for divn. Sub-divn. & circle office)	1831236	694405	(-) 62.08
18.	10 (14-15)	Road restoration at Mother diary, New Patpaganj road near Hero Honda showroom and near Mandawali railway station / police station and Madhu Vihar cut by various agencies	915804	376487	(-) 58.59
19.	14	AR & MO to various road under PWD M-2114 (SH: upkeep of subway, footover bridge and under pass)	1183090	473828	(-) 59.95
20.	29	AR & MO GT Road from Dharpura T Point to Apsara Border flyover dg. 14-15 (SH: Misc. repair work for Kanwar Sewa Camp)	535391	199112	(-) 62.81
21.	33	AR & MO various roads under Sub Division - 2111 (SH: painting work)	2795114	1090374	(-) 60.99
22.	09 (15-16)	AR & MO various road under jurisdiction of Sub-Divn. M-21114 (SH: Finishing work of Divn. M-211 and Circle M-211)	842519	324370	(-) 61.50

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23	41	Road restoration of various roads under M-2112 (SH: Repair work of road)	1698323	686802	(-) 59.56
24	91 (16-17)	AR & MO to various road under M-2111 (SH: Painting of Shahdara flyover)	1607200	625040	(-) 61.11
25	117	AR & MO to various road under M-2111 (SH: Painting work)	2052000	849733	(-) 59%
26	119	AR & MO to various road under M-2113 (SH: Painting work)	811310	312354	(-) 61.50
27	127	AR & MO to various road under M-2111 (SH: Painting of Shahdara Flyover)	1607200	657023	(-) 59.12
28	30 (17-18)	AR & MO to various road under M-2113 (SH: Painting work RECALL)	811310	340750	(-) 58
29	88	AR & MO to various road under M-2111 (SH: Painting of Kerb Stone Central Verge Railing work)	2052000	797818	(-) 61.12
30	90	AR & MO to various road under M-2112 (SH: Painting of Kerb Stone Central Verge Railing etc.)	1282500	527620	(-) 58.86
31	98	AR & MO to various road under M-2111 (SH: Painting of Kerb Stone Central Verge Railing etc.)	1821150	655796	(-) 63.99
32	10 (18-19)	AR & MO various road under Shahdara Road Maint. Divn. PWD during 2018-19 (SH: AMC of Computers printers UPS and Fax Machine installed in the Office of the Chief Engineer PWD Zone East and Shahdara Road Maint Divn. PWD)	232800	67279	(-) 71
33	53	AR & MO various Roads under Sub-Division M-2111 during 18-19 (SH: Painting of Kerb Stone Central Verge Railing etc.)	1051650	436435	(-) 58.5
34	54	AR & MO various roads under Sub-Division M-2111 during 2018-19 (SH: Painting of Kerb Stone Central Verge Railing etc.)	1256850	502866	(-) 59.90

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





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TAN-05 Improper maintenance of Service Books. (Audit Memo No. 20 Dated: 22.05.2020)

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

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

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

(2) Re-attestation of Bio-data

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

(3) Home Town

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

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

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

Details of some of Staff whose retirement is within 5 years

S. NO.	NAME OF THE OFFICER / OFFICIAL	DATE OF RETIREMENT
1.	Sh. Chander, Beldar	31.07.2021
2.	Smt. Girija Bai, Beldar	30.06.2022
3.	Sh. Ramesh, Beldar	31.07.2022
4.	Sh. Ram Sajivan, Beldar	31.08.2024
5.	Sh. Bhimsen, Beldar	30.06.2022

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




TAN-06

Physical Verification of Stock Register. (Audit Memo No. 22 Dated: 22.05.2020)

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

- 1) Physical verification of Fixed Assets: The inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account.
- 2) Verification of Consumables: A physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, shall be recorded in the stock register for appropriate action by the competent authority.
- 3) Procedure for Verification: (i) Verification shall always be made in the presence of the officer, responsible for the custody of the inventory being verified.
ii) A certificate of verification alongwith the findings shall be recorded in the stock register.
iii) Discrepancies, including, shortage, damages and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with provision given in Rule 33 to 38 and Rule 214. Buffer Stock: Depending on the frequency of requirement.

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


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