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DIRECTORATE OF AUDIT: GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT, J.P. ESTATE, NEW DELHI-110002

Sub: - Audit Report of The Executive Engineer(C), South East, Road 1 (Division M-412) Govt. of NCT of Delhi, Ishwar Nagar, Mathura Road, New Delhi-110065 for the period 2019-20 to 2022-23

INTRODUCTION

The I.A.R. on the accounts The Executive Engineer(C), South East, Road 1 (Division M-412) Govt. of NCT of Delhi, Ishwar Nagar, Mathura Road, New Delhi-110065 for the period from 2019-20 to 2022-23 was conducted by field Audit Party No- XXIX headed by Sh. Manoj Kumar, IAO/AO and Ms. Tajinder Kaur, AAO. The audit was conducted during 03.08.2023 to 17.08.2023 (10 working days).

AIMS AND OBJECTIVE OF THE DEPARTMENT

The Executive Engineer(C), South East, Road 1 falls under the jurisdiction of the Chief Engineer, South Zone, M.S.O. Building, ITO, New Delhi and Superintending Engineer, South East (M) Circle, PWD, Sukhdev Vihar, New Delhi. The division is headed by the Executive Engineer who is also functioning as a DDO. There are 04 Sub-divisions under the administrative control of division South East Road-1. The Division is looking after the construction and maintenance of Roads, Footpath, Foot over bridges and drains.

The following officials have served as HOD/HOO/DDO/Cashier during 2019-20 to 2022-23.

HOO/DDO

S.No.	Name	Designation	Period
1.	Sh. Vinay Sheel Saxena,	Executive Engineer	01.04.2019 to 01.03.2022
2.	Sh Shivam Dwivedi	Executive Engineer	02.03.2022 to till date

AAO

S.No.	Name	Designation	Period
1.	Smt Rashmi Lajpal	AAO	01.04.2019 to 22.10.2019
2.	Shri Sanjay Verma	AAO	23.10.2019 to till date

CASHIER

S.No.	Name	Designation	Period
1.	Sh. Raj Kumar	Cashier	01.04.2019 to 30.11.2021
2.	Sh Rohitashwa Meena	Cashier	01.12.2021 to 16.09.2022
3.	Sh Amarjeet	Cashier	17.09.2022 to till date

The Executive Engineer(C), South East, Road 1 (Division M-412) Ishwar Nagar, Mathura Road, New Delhi-110065(2019-20 to 2022-23)

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Budget allocation for the year 2019-20 to 2022-23

(Rs. In Lakhs)

Year	Budget Allocated		Expenditure		Balance	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
2019-20	1555	2685	1373.22	1075.15	181.78 ✓	1609.85 ✓
2020-21	1431	8137.50	1427.59	8079.02	3.41 ✓	58.48 ✓
2021-22	480.76	18040.30	479.43	18037.80	1.33 ✓	2.50 ✓
2022-23	1827.72	1718.00	1694.99	1716.45	132.73 ✓	1.55 ✓

Statutory Audit

Statutory audit has been conducted by AG (Audit) of The Executive Engineer(C), South East, Road 1 (Division M-412) Govt. of NCT of Delhi, Ishwar Nagar, Mathura Road, New Delhi-110065 up to 31st March 2022.

Vacancy Position of Regular Staff Executive Engineer(C) South East Road-1 as on 31.03.2023

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant	REMARKS
1	Group A	1	1	0	
2	Group B	21	12	09	
3	Group C	56	27	29	✓
	Total	78	40	38	✓

Maintenance of Records

The maintenance of records of accounts The Executive Engineer(C), South East, Road 1 (Division M-412) Govt. of NCT of Delhi, Ishwar Nagar, Mathura Road, New Delhi-110065 for the period from 2019-2020 to 2022-23 was found satisfactory as most of vouchers are serially binded/provided to audit and rest of the observations are subject to the observations made in current audit report.

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The Executive Engineer(C), South East, Road 1 (Division M-412) Ishwar Nagar, Mathura Road, New Delhi-110065(2019-20 to 2022-23)

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FORM-II M-8
(Referred to in Para 3.7.2)

Verification note on the compliance of old audit report of accounts of The Executive Engineer(C), South East, Road 1 (Division M-412) Govt. of NCT of Delhi, Ishwar Nagar, Mathura Road, New Delhi-110065 for the period from 2007-09 to 2016-19.

The outstanding objections pertaining to the old inspection reports on the accounts of The Executive Engineer(C), South East, Road 1 settled as details given below: -

(A) Old Audit Report (Details of old paras settled)
(B)

S. No.	Year	Para No.	Subject	Reply of Office	How Settled
1.	2007-09	8	Non Production of Records (NPR)	No reply was submitted however Settled, taken as fresh.	Settled
2.	2013-16	5	Non maintenance of records of Road Restoration Charges	No reply was submitted however Settled, taken as fresh.	Settled
3.	2013-16	7	Non Production of Records (NPR)	No reply was submitted however Settled, taken as fresh.	Settled
4.	2016-19	1	Heavy outstanding balances under deposits	No reply was submitted however Settled, taken as fresh.	Settled
5.	2016-19	5	Non Production of Records (NPR)	No reply was submitted however Settled, taken as fresh.	Settled

Taken as fresh
C.A. Report
Para-7
Para-5
Para-7
Para-1
Para-7

(C) Details of Old Recovery

S. No.	Year	Para	Outstanding Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance to be recovered (In Rs.)
1.	2007-09	8	Nil	Nil	Nil
2.	2013-16	5	Nil	Nil	Nil
3.	2013-16	7	Nil	Nil	Nil
4.	2016-19	1	Nil	Nil	Nil
5.	2016-19	5	Nil	Nil	Nil
	TOTAL		Nil	Nil	Nil


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The Executive Engineer(C), South East, Road 1 (Division M-412) Ishwar Nagar, Mathura Road, New Delhi-110065(2019-20 to 2022-23)

FORM-II M-8 (Referred to in Para 3.7.2)

Verification notes on the compliance of old audit report of The Executive Engineer(C), South East, Road 1 (Division M-412) Govt. of NCT of Delhi, Ishwar Nagar, Mathura Road, New Delhi-110065 for the period from 2007-09 to 2016-19. The outstanding objections pertaining to the old inspection reports on the accounts were discussed with Head of Office.

S. No.	Start Year	End Year	Para No.	Brief particulars of the objection	Total Recovery	Amount recovered	Balance recovery
1	2007	2009	1	Carrying out works at market rates instead of comparative rates by the sub divisional officers	0	0	0
2	2007	2009	2	Amount outstanding to the tune of Rs.8,84,85,297/- against the PAO Ministry of Surface Transport	0	0	0
3	2007	2009	3	Amount of Rs 6,96,823/- outstanding against the contractors	0	0	0
4	2007	2009	6	Sanction strength of work charge establishment	0	0	0
5	2013	2016	2	Pay fixation – Recovery of Rs 3,144/-	2,358	0	2,358
6	2013	2016	4	Execution of extra work amounting to Rs 1.72 lakhs not relates to main work	0	0	0
7	2013	2016	6	Huge deviation between awarded amount and actual expenditure incurred on construction of works	0	0	0
8	2016	2019	2	Inadmissible payment of Rs 2,16,01,979/- in violation of condition of the contract	0	0	0
9	2016	2019	3	Office expenditure charges to work	0	0	0
10	2016	2019	4	Time barred cheques amounting to Rs 2,73,92,537/-	0	0	0
				TOTAL	2,358	0	2,358

The Executive Engineer(C), South East, Road 1 (Division M-412) Ishwar Nagar, Mathura Road, New Delhi-110065(2019-20 to 2022-23)



List of Para (Order by) Audited

View Detailed Audit Report

Department :Public Works (PWD)							
Sub department:(M-412) EE, South-East Road-1, PWD Division-M-412, Okhla Flyover, Ishwar Nagar N.D. (1460/12)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status	Outstanding Amount (in Rs.)
1	2007	2009	1		Carrying out works at Market Rate instead of comparative rates by the Sub Divisional Officer	O	0
2	2007	2009	2		Amount outstanding to the tune of Rs. 88485297/- against the PAO Min of Surface Transport	O	0
3	2007	2009	3		Amount of Rs. 696823 outstanding against the Contractors	O	0
4	2007	2009	6		Sanctioned Strength of Work Charge Esst.	O	0
5	2007	2009	8		Non-production of Record	O	0
6	2013	2016	2		Pay fixation - Recovery of Rs. 3144/-	O	2358
7	2013	2016	4		Execution of extra work amounting to Rs. 1.72 Lakhs not release to main work	O	0
8	2013	2016	5		Non maintenance of records of Road Restoration Charges	O	0
9	2013	2016	6		Huge deviation between awarded amount and actual expenditure incurred on construction of works	O	0
10	2013	2016	7		Non production of Records	O	0
11	2016	2019	1		Heavy outstanding balances under deposits	O	0
12	2016	2019	2		Inadmissible payment of Rs. 21601979/- in violation of conditions of the contract	O	0
13	2016	2019	3		Office expenditure charges to work	O	0
14	2016	2019	4		Time barred cheque amounting to Rs. 27392537/-	O	0
15	2016	2019	5		Non production of Records	O	0

NOTE:
O- Outstanding Paras.
R- Reply submitted by the Department/Units
C- Comment by the Directorate of Audit on reply submitted.

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Directorate of Audit,

GNCT of Delhi

Audit Part No.13

PART - I (NIL)

PART - II (CURRENT REPORT)

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PARA NO. 01 (Ref Memo No. 18 dated: 28.07.2009)

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Subject: Carrying out Works at Market Rate instead of Comparative rates by the

Sub Divisional Officer

As per Section 23 of CPWD Manual, Deviation means deviation in quantities of items, i.e., increase or decrease in the quantities of work in the agreement. In other words, the nomenclature of the Works remains the same but the quantities vary with those provided in the Agreement. The powers delegated to various officers may be exercised independently and total deviation can be approved to the extent of 55% of the agreement amounts (AE + EE + SE). But scrutiny of records reveals that there are huge variations upto 476.25% in the quantity of works. Following are a few of instances:-

S.N	Agreement No	Tendered Amount	Actual Expend	% age of variation
1	No.12/AE-1124/PWD-112/07-08	99,665	5,74,344	476.25%
2	No.05/AE-1124/PWD-112/07-08	99,633	5,12,162	415.60%
3	No.07/AE-1123/PWD-112/07-08	1,22,170	4,76,217	290%
4	No.05/AE-1123/PWD-112/07-08	66,752	1,14,815	72%

As per Manual no extra / substituted item should be executed or approved without the prior concurrence of its necessity by the authority who accorded the technical sanction. Assistant Engineer / Executive Engineer should anticipate any extra / substituted item that may be necessary for the execution of work and they shall initiate the case after obtaining prior concurrence for its approval from the competent authority. The payment of extra items has been worked out at the market rates. The estimates are prepared by the technically experts engineers and still there are provisions for deviations upto 55% but deviations to the extent of 476.25% of the agreement amount are beyond the desirable limits. Carrying out works at the prevailing market rates has caused loss of revenue to the public exchequer. Had the estimates been prepared prudently, these works could have been carried out on comparative rates rather than on market rates and thus avoiding the loss to the Government.

Reasons for such huge deviations may please be elaborated

Deviations beyond the permissible limits may also be got regularized by the Competent Authority under intimation to audit

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Para No. 2 (Ref Memo No 12 dated 27.07.2009)

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Subject: Amount Outstanding to the tune of Rs.8,84,85,297 against the PAO
Min of Surface Transport.

During the course of Audit of Accounts for the year 2007-08 and 2008-09 in the PWD M-112, Civil Road Maintenance, it has been noticed that an amount of Rs.8,84,85,297 has been outstanding against the PAO Ministry of Surface Transport for a long period more than 20 years. It was Rs.4.71 crores in the year 1988-89 and mounted to Rs.8.85 crores in the year 2002-03. It is requested that sincere efforts should be made to recover the amount in question from the PAO Min of Surface Transport at the earliest and credited to the respective head of account.

Para No. 03 (Ref.Memo No 13 dated 27.07.2009)

Sub: Amount of Rs.6,96,823 outstanding against the Contractors

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During the course of Audit of Accounts for the year 2007-08 and 2008-09 in the PWD M-112, Civil Road Maintenance, it has been noticed that an amount of Rs.6,96,823 is outstanding against various contractors for a long period dating to 1983 related to 'recoveries/adjustments against the contractors for various works carried out by those contractors. It is suggested that all round efforts should be made to recover these outstanding amounts from the contractors concerned under intimation to audit

Para No. 04 (Ref. memo No. 20 dated 28.07.2009)

Subject: Variation between Tendered Quantity & Quantity Executed

13-16-2009
According to the CPWD Manual, no deviation in the quantity of any item should be made without the prior approval of the competent authority. The Assistant Engineer in Charge of the work shall be responsible to assess the anticipated deviation well in advance. He will allow the execution of work in excess of the agreement quantity only after the excess over agreement quantity has been approved by the competent authority

The scrutiny of the Works pertaining to the year 2007-08 and 2008-09 in the PWD Civil Road Maintenance Division -112 revealed that the cost of the works has been escalated considerably due to the addition of work over the estimate. In many cases extra items have escaped while preparing the estimates. No quotations/tenders were recalled for extra quantity of works executed. Huge variation/difference between the

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exceeding the prescribed limits may kindly report suggested under intimation to audit the items purchased by the Sub-Divisional Officers whether these are stationery items, crockery items or other miscellaneous items and invariably be required to be entered in the stock register as required under the GPF and Annual Physical Verification of Stores (A.P.V.S.) regulations.

PARA NO. 06 (Ref memo No. 19 dated 29.07.2009)

Para-04

Subject: Sanctioned Strength of Work Charge Estt.

4 During the course of audit for the year 2007-08 and 2008-09 in r/o PWD CRMD-112, it has been noticed that 125 nos. of Beldars have been taken on strength against the sanctioned post of 47 Beldars. Similarly against the sanctioned post of one Mate, 06 mates have been working in the Division. Reason/justification for the same may kindly be explained to the audit.

Para No. 07 (Ref. Memo No. 09 dt.23-07-09)

Subject:- Sanction of the HOO for withdrawal of GPF.

During the course of scrutiny of the GPF record in r/o the employees of the PWD M-112 Civil Road Maintenance, it has been noticed that in many cases, the EE being the HOO has sanctioned GPF Withdrawal or GPF Adv. more than three months basis pay. A few of the instances are as under:-

1	Sh Sompal Beldar	Rs 40,000/-	2007-08
2	Sh Kapil Dev Beldar	Rs 21235/- (Cons)	2007-08
3	Sh Ram Parkash Beldar	Rs 112500/- (Cons)	2007-08
4	Sh Ram Nath Beldar	Rs 60000/-	2007-08
5	Sh P. C. Tiwari Beldar	Rs 45000/-	2007-08

As per GPF Rules, HOOs are competent to sanction normal advance of GPF only which is equivalent to three months basis pay or half the amount at credit whichever is less. GPF advance exceeding the above limits of withdrawal or consolidation of advance can only be sanctioned by the HOO.

Reason for sanctioning the GPF advance exceeding three months basis pay or GPF withdrawal may kindly be intimated to the audit.

PARA NO. 08 (Ref Memo No. 21 dated 5.8.2009)

Subject: Non Production of Record

Spouse information in r/o 109 officials of Work Charged Estt. has not been produced to the audit. The requisite information may please be obtained and submitted to audit.

Settled by taking of fresh R/O from 03 in Control Room

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(ZAHID HUSSAIN)

TAN No. 01 (Ref Memo No. 11 dated 27.07.2009)

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Subject:- Security Deposit.

During the course of audit of accounts for the year 2007-08 and 2008-09 in r/o of PWD M-112, Civil Road Maintenance it has been noticed that an amount of Rs.2,10,92,693 is lying with the Division on a/c of Security Deposit as on 31.3.2009. In accordance to Para 21.1.3 9(2) the Security Deposit of the contractor should be refunded by the Executive Engineer after the prescribed maintenance period as stipulated in the agreement or after the date on which the final bill has been prepared and passed for payment, whichever is later. The Divisional Officer 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. As per para 21.6, the Divisional Accountant should put up to the Divisional Officer every month a list of all the cases where the security deposit becomes due for refund so that the requisite certificate is immediately obtained by the Divisional Officer from the Sub-Divisional Officer concerned and the security deposit is refunded without waiting for any application from the contractor. Reasons for withholding the Security Deposit of the contractors beyond the stipulated date may kindly be intimated to the audit.

TAN No. 02 (Ref. Memo No.06 dt.22-07-09)

Subject:- Irregular grant of conveyance charges.

During the test check of the vouchers for the year 2007-08 and 2008-09 in r/o PWD M-112 Civil Road Maintenance, it has been noticed that the officials (Gr. B,C & D Non Gazetted) have been sanctioned and paid conveyance charges for the journeys performed by auto rickshaw. The journeys are of routine nature. The details of the claim are incomplete. The details do not reveal the purpose of journey and the distance in Kms for which the journey was performed. A few of the instance are as under:-

1. CV no. 20 Rs.6000/- Sh.Raja Durai, AE, 07-11-08 to 03-01-09 (15 Visits)
Sub Division to Divn office & back @100/- per visit 1500/-
2. Sh.M.K.Singh, J.E. 05-11-08 to 29-01-09 Sub Division to Division office & back @ 100/- Per visit Rs.1500/-
3. C.V No. 20 Sh. Anand Vallabh, LDC 03-11-08 to 28-01-09 15 visits sub Division to Division office & back @100/- per visit No.1500.
4. C.V. No.206 dtd.30-03-09 Sh. Ishwar Chand Peon.
 - (i) 1-09-08 to 22-09-08 Kalka More to ITO & back @ 110/- 6 visits Rs.810/- rest Rs.500/-
 - (ii) 03-10-08 to 22-10-08 Kalka mode to Nirman Bhawan & back 7 visit @Rs.110/- and Rs.120/- per visit No.950/- rest to Rs.500/-

(iii) 07-11-08 to 28-11-08 Kalka More to Aya Nagar Kalka More to ITO @ Rs.250/- per visit & Rs.110/- per visit Rs.1130/- rest 500/-

(iv) Kalka More to ITO, Vasant Kunj @ Rs.110/- Rs.120 and Rs.190/- per visit Rs.1080/- rest to Rs.500/-

5. C.V. No.185 Sh. Sanjay Bhalla, Draught Man, June 07, July 2007, Aug 2007, Sept 2007, Oct 07, Nov 07, Dec 2007, Jan 2008, Feb 2008, March 2008, the official has been paid conveyance charges @Rs 500 per month. The claim submitted by him do not reveal the purpose of journey, kilometers covered, justification to travel by Autorickshaw etc.

As per item No.3(6) of Annexure to Schedule V of the delegation of Financial Power Rule 1978 the conveyance hire reimbursable shall be by bus local train or a combination of them, if the places to be visited are connected by any of these public conveyance. If any other conveyance is hired, the hiring charges may be reimbursed on the certificate of the HOO to the effect that in the interest of public service or due to the urgency of the work. It was necessary to hire such a conveyance". No such certificate has been found endorsed with the conveyance reimbursement claims. Hence it is requested that all the conveyance reimbursements bills may kindly be reviewed and necessary certificate be recorded on the bill or the claims may be restricted by the fare by public conveyance and the overpaid amount if any may be recovered under intimation to audit.

TAN NO. 03 (Ref. Memo No.15 dL27-07-2009)

Subject:- LOG Books

Test check of Log Books in r/o vehicle Nos. DL 3C AY 2436 and DL 3CE 9804 for the period 2007-08, 2008-09 revealed the following irregularities:-

1. Page counting certificate was not found recorded on the first page of Log Book.
2. As per rule 40 of staff car rules summary at the end of each months is required to be prepared in the log books duly signed by user/driver/MTO to ascertain the average run of the vehicle per litre of petrol/diesel consumed.
3. As per rule 39 of staff car rules, Log Book should once in a year be reviewed by the controlling officer/HOD to exercise supervision over misuse of Govt. Vehicle which have never been done in any Log book maintained by the audit.
4. In Col.No.9 of Log Book, the purpose of Journey was mentioned-1 as official which is irregular Detail purpose of Journey may be indicated now and irregularity avoided in future.
5. In Log Book DL3CAY 2436, Column No.7 i.e. Nature and designation officer using staff in vacant and col. No.9 purpose of Journey in vacant which is irregular.
6. Other Log Books maintained by Divn M-112, has not shown to audit during course of audit.

Compliance may please be shown to audit. Irregularity may be avoided in future.

S. G. S.

Para-2

Audit Memo No – 03
Dated: 04.07.16

Sub:- Pay fixation-recovery of Rs. 3,144/-

During test check of the service books while granting MACP, it has been noticed that wrong pay fixation has been done on 01.07.2013(date of option of MACP). An excess payment amounting to Rs. 3,144/- has been made to following employees(as per Annexure-A):-

SN	Name & Designation	Date of grant of MACP	Pay as on 07/04/2013	Date of pay fixation from date of increment	Pay fixed by the office	Pay as per audit	Excess payment (in Rs.)
1	Sh. Kari Kamat Beldar	07.04.13	8150+1900(GP)	01.07.13 01.07.14 01.07.15	8780/- 9110/- 9450/-	8770/- 9100/- 9440/-	786/-
2	Sh. Sita Ram, Beldar	05.05.13	8150+1900(GP)	01.07.13 01.07.14 01.07.15	8780/- 9110/- 9450/-	8770/- 9100/- 9440/-	786/-
3	Sh. Netra Pal. Beldar	06.04.13	8150+1900(GP)	01.07.13 01.07.14 01.07.15	8780/- 9110/- 9450/-	8770/- 9100/- 9440/-	786/-
4	Sh. Naresh Chander, Beldar	03.01.13	8150+1900(GP)	01.07.13 01.07.14 01.07.15	8780/- 9110/- 9450/-	8770/- 9100/- 9440/-	786/-
Total							3,144/-

The above recovery i.e. Rs. 3,144/- may be made from the concerned officials after due verification and deposit the same in Govt. Accounts under intimation to audit.

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Audit Memo No - 7
Dated: 06.07.16

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Sub.- Execution of extra work amounting to Rs.1.72 Lakhs not relates to main work.

Section -24.2.1 of CPWD Manual stipulates that - Extra items of work are items that are completely new, and are in addition to the items contained in the contract. Further Section 24.2.3 of CPWD Manual also provides that- No extra/substituted item should be executed or approved without the prior concurrence of its necessity by the authority who accorded the technical sanction.

Test check of agreement register in r/o M-412, Road Maintenance Division, PWD Delhi reveals an extra work amounting to Rs. 1.72 Lakhs, as details given below:-

Name of work	Annual Repair & Maintenance of various road under sub division M-4124 SH: Painting of kerb stone, M.S. Railing and crash barrier
Agreement No.	09/EE/PWD Div. M-412/2014-15
Name of Agency	Sh. Ram Singh
Estimated Cost	Rs. 27.80 Lakhs
Tender Amount	Rs. 10.70 Lakhs
Stipulated date of Start	03.05.2014
Stipulated date of completion	30.08.2014
Actual date of completion	29.08.2014

The above mentioned work was awarded to Sh. Ram Singh at the Tendered amount of Rs. 10.70 Lakhs, which is 61.51 % below the Estimated cost of Rs. 27.80 Lakhs. On going through the available record, it has been observed that an amount of Rs. 12.12 Lakh has been paid vide C.V. no. 11 dated 10.04.2015.

Scrutiny of the final bill, it has been noticed that an amount of Rs. 1.72 Lakhs was paid to the contractor towards an extra item- Providing service of JCB for eight hours and providing & erecting W metal beam crash barrier. As the main work was related to Painting of kerb stone, M.S. Railing and crash barrier, but the extra item was not relates to main work. This practice is contravention of the provisions of Section 24.2.1 of CPWD works Manual. Revised Technical Sanction in r/o above mentioned works may be obtained from the competent authority & similar type of cases (if any) should also be reviewed at the level of Divisional Officer under intimation to Audit.

Sub.- Non Maintenance of records of Road Restoration Charges

Public utilities like Delhi Jal Board, BSES, MTNL, DMRC & Airtel etc. often require roads to be dug up for laying cables, pipe-line etc. Division make an estimate of the funds required to restore the roads to their usual conditions

These funds are deposited by the utilities with the PWD before the latter grants the agencies permission for road cutting. Further from the Monthly A/c, it was evident that Rs.6.41 Crore was lying unutilised as on 31st March 2016. The Planning Branch of the Division, who gave the permission to the client with the approval of the Executive Engineer has not provide any information in response to audit memo no.8 dated 06th July 2016 such as - Date of receipt of application, Date of estimate send to client, Date of restoration charges received from the client, Amt. received from the agencies, Details of NIT & Estimated Cost, Amt. actually incurred & Balance Amt. receivable/ refundable to agencies. Hence, it could not ascertain that restoration charges received from the client were actually used for restoring the concerned roads.

Audit is in the view, that the position may be reviewed and it may be ensure that the amount received from agencies were actually incurred & balance amount (if any) may be refunded to these agencies. In case of excess expenditure than the amount received may also be recovered from the agencies under intimation to audit.

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Sub.-Huge Deviation between awarded amount and actual expenditure incurred on construction of works

Clause 24.1.2 of CPWD Manual 2012 provides that – Deviations beyond the limit of +10% should not be made at site without in principle approval of T.S. Authority. Once in principle approval is obtained, the total deviations (including initial (+) / (-) 10%) shall be sanctioned by officers as per delegation of powers given at Appendix-1.

The Division is looking after the construction and maintenance of Roads, footpath and drain like Feroz Gandhi Marg, Vir Savarkar Marg, Shiv Mandir Marg at Lajpat Nagar, Bhishma Pitamah Road, BP Road to round about Defence colony, Srinivaspuri internal roads, Kalka Devi Marg, Jungpura extension, Providing and installation of signage etc. Department has to prepare preliminary estimation of the cost of works as per the scope of works. However such works are required to be carried out after the receipt of administrative approval & expenditure sanction and at the time of preparation of detailed estimates, necessary provisions may be made in the preliminary estimates. Scrutiny of the record pertains to 2013-14 to 2015-16 reveals a huge deviations ranging (+)/(-) 20.57 % to 158.30 % between awarded amount and Actual expenditure incurred on construction of works, where huge deviation were found are as under:-

Deviation between awarded amount and actual expenditure incurred

SN	Agreement no.	Awarded /Tendered amount (In Rs.)	Actual Expenditure incurred (In Rs.)	Difference between Awarded amount & Actual Expenditure incurred (In Rs.)	Deviation in
1	EE/50/PWDM-112/07-08 (Now M-412)	15,82,882/-	40,88,666/-	25,05,784/-	-158.30
2	EE/69/ PWDM-112/07-08 (Now M-412)	12,17,859/-	20,86,031/-	8,68,172/-	-71.28
3	EE/48/PWDM-112/07-08 (Now M-412)	10,35,031/-	19,13,246/-	8,78,215/-	(+)84.85
4	EE/61/ PWDM-112/07-08 (Now M-412)	10,51,242/-	16,39,020/-	5,87,778/-	(+)55.91
5	EE/57/ PWDM-112/07-08 (Now M-412)	9,91,087/-	17,78,749/-	7,87,662/-	(+)79.47
6	EE/14/ PWDM-112/07-08 (Now M-412)	5,74,871/-	9,39,643/-	3,64,772/-	(+)63.45
7	EE/41/ PWDM-112/07-08 (Now M-412)	5,25,104/-	8,33,818/-	3,08,714/-	(+)58.79
8	EE/35/ PWDM-112/07-08 (Now M-412)	4,90,920/-	7,46,755/-	2,55,835/-	(+)52.11
9	EE/37/ PWDM-112/07-08	21,85,094/-	32,13,195/-	10,28,101/-	(+)47.05

(Now M-412)						
10	EE/17/PWDM-112/07-08 (Now M-412)	67,27,345/-	29,20,000/-	38,07,345		(-)56
11	EE /12/PWDM-412/13-14	63,68,109/-	79,85,000/-	16,20,891/-		+125
12	EE /13/PWDM-412/13-14	3,29,50,713/-	1,83,28,000/-	1,46,22,713/-		+144
13	EE /14/PWDM-412/13-14	4,10,69,374/-	5,36,90,000/-	1,26,20,626/-		(+)130
14	EE/85/PWDM-412/14-15	62,82,635/-	75,75,000/-	12,92,365/-		(+) 20
15	EE/64/PWDM-412/15-16	1,70,13,338/-	1,10,04,000/-	60,09,338/-		+54

The estimates of works are prepared by the technically experts Engineers on the basis of prevalent DSR and depending upon the prevailing market rates; but still it has been observed that actual expenditure has been incurred much higher or below the tendered cost. Further, the engineers, who estimate the cost of work as per the scope of work are technically sound and expert in their field and as certain the costs approximately to the actual cost of work. Such kind of improper practice in estimation of work is a lapse on the part of Division Authority. In view of the above, Division authority may got regularized the expenditure beyond the limit of (+)/(-)10% of the agreement quantities in above cases from the competent authority as per clause 24.1.2(2) of CPWD Manual 2012 under intimation to Audit.

(INDU OBEROI)
(IAO Party - 01)

Para-7
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Audit Memo -1 to 1-D
Dated:-27th June & 01st July 2016

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The following record/information not provided to audit for scrutiny:-

- 1 GAR-6 Stock Register
- 2 Fidelity Bond
- 3 Record pertains to AMC
- 4 Record pertains to outsourcing of services

from in parent Addl from as per. 06

INDU
(INDU OBEROI)
(IAO Party - 01)

*Mazhar
IAA
AP. 29*

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3716

Due Drawn Statement in respect of Sh. Sita Ram Beldar w.e.f. 7/2013 to 3/2016 showing recovery amount due to wrong pay fixation
 Due (As Per correct pay fixation)

S.No.	Month	Pay	Drawn			Balance to be Recovered										
			Grade Pay	D.A.	H.R.A.	Total	H.P.	Grade	D.A.	H.R.A.	Total					
1	7/13	8770	2000	9693	3231	23694	8780	2000	9702	3234	23716	10	0	9	3	22
2	8/13	8770	2000	9693	3231	23694	8780	2000	9702	3234	23716	10	0	9	3	22
3	9/13	8770	2000	9693	3231	23694	8780	2000	9702	3234	23716	10	0	9	3	22
4	10/13	8770	2000	9693	3231	23694	8780	2000	9702	3234	23716	10	0	9	3	22
5	11/13	8770	2000	9693	3231	23694	8780	2000	9702	3234	23716	10	0	9	3	22
6	12/13	8770	2000	9693	3231	23694	8780	2000	9702	3234	23716	10	0	9	3	22
7	1/14	8770	2000	9693	3231	23694	8780	2000	9702	3234	23716	10	0	9	3	22
8	2/14	8770	2000	9693	3231	23694	8780	2000	9702	3234	23716	10	0	9	3	22
9	3/14	8770	2000	9693	3231	23694	8780	2000	9702	3234	23716	10	0	9	3	22
10	4/14	8770	2000	9693	3231	23694	8780	2000	9702	3234	23716	10	0	9	3	22
11	5/14	8770	2000	9693	3231	23694	8780	2000	9702	3234	23716	10	0	9	3	22
12	6/14	8770	2000	9693	3231	23694	8780	2000	9702	3234	23716	10	0	9	3	22
13	7/14	9100	2000	11877	3330	26507	9110	2000	11888	3333	26331	10	0	11	3	24
14	8/14	9100	2000	11877	3330	26507	9110	2000	11888	3333	26331	10	0	11	3	24
15	9/14	9100	2000	11877	3330	26507	9110	2000	11888	3333	26331	10	0	11	3	24
16	10/14	9100	2000	11877	3330	26507	9110	2000	11888	3333	26331	10	0	11	3	24
17	11/14	9100	2000	11877	3330	26507	9110	2000	11888	3333	26331	10	0	11	3	24
18	12/14	9100	2000	11877	3330	26507	9110	2000	11888	3333	26331	10	0	11	3	24
19	1/15	9100	2000	11877	3330	26507	9110	2000	11888	3333	26331	10	0	11	3	24
20	2/15	9100	2000	11877	3330	26507	9110	2000	11888	3333	26331	10	0	11	3	24
21	3/15	9100	2000	11877	3330	26507	9110	2000	11888	3333	26331	10	0	11	3	24
22	4/15	9100	2000	11877	3330	26507	9110	2000	11888	3333	26331	10	0	11	3	24
23	5/15	9100	2000	11877	3330	26507	9110	2000	11888	3333	26331	10	0	11	3	24
24	6/15	9100	2000	11877	3330	26507	9110	2000	11888	3333	26331	10	0	11	3	24
25	7/15	9440	2000	12543	3430	28486	9450	2000	12554	3433	28497	10	0	11	3	24
26	8/15	9440	2000	12543	3430	28486	9450	2000	12554	3433	28497	10	0	11	3	24
27	9/15	9440	2000	12543	3430	28486	9450	2000	12554	3433	28497	10	0	11	3	24
28	10/15	9440	2000	12543	3430	28486	9450	2000	12554	3433	28497	10	0	11	3	24
29	11/15	9440	2000	12543	3430	28486	9450	2000	12554	3433	28497	10	0	11	3	24
30	12/15	9440	2000	12543	3430	28486	9450	2000	12554	3433	28497	10	0	11	3	24
31	1/16	9440	2000	12543	3430	28486	9450	2000	12554	3433	28497	10	0	11	3	24
32	2/16	9440	2000	12543	3430	28486	9450	2000	12554	3433	28497	10	0	11	3	24

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Due Drawn Statement in respect of Sh. Naresh Chander, Beldar, w.e.f. 7/2013 to 3/2016 showing recovery amount due to wrong pay fixation
 Due (As per correct pay fixation)

S.No.	Month	Pay	Due (As per correct pay fixation)			Drawn			Balance to be Recovered			Total	H.R.A.	D.A.	Total	Total	H.R.A.	D.A.	Total	Total
			Grade Pay	D.A.	H.R.A.	Pay	Grade Pay	D.A.	H.R.A.	Grade	D.A.									
1	7/13	8770	2000	9693	3231	8780	2000	9702	3234	3234	0	9	27							
2	8/13	8770	2000	9693	3231	8780	2000	9702	3234	3234	0	9	27							
3	9/13	8770	2000	9693	3231	8780	2000	9702	3234	3234	0	9	27							
4	10/13	8770	2000	9693	3231	8780	2000	9702	3234	3234	0	9	27							
5	11/13	8770	2000	9693	3231	8780	2000	9702	3234	3234	0	9	27							
6	12/13	8770	2000	9693	3231	8780	2000	9702	3234	3234	0	9	27							
7	1/14	8770	2000	10770	3231	8780	2000	10780	3234	3234	0	9	27							
8	2/14	8770	2000	10770	3231	8780	2000	10780	3234	3234	0	9	27							
9	3/14	8770	2000	10770	3231	8780	2000	10780	3234	3234	0	9	27							
10	4/14	8770	2000	10770	3231	8780	2000	10780	3234	3234	0	9	27							
11	5/14	8770	2000	10770	3231	8780	2000	10780	3234	3234	0	9	27							
12	6/14	8770	2000	10770	3231	8780	2000	10780	3234	3234	0	9	27							
13	7/14	9100	2000	11877	3330	9110	2000	11888	3333	3333	0	10	28							
14	8/14	9100	2000	11877	3330	9110	2000	11888	3333	3333	0	10	28							
15	9/14	9100	2000	11877	3330	9110	2000	11888	3333	3333	0	10	28							
16	10/14	9100	2000	11877	3330	9110	2000	11888	3333	3333	0	10	28							
17	11/14	9100	2000	11877	3330	9110	2000	11888	3333	3333	0	10	28							
18	12/14	9100	2000	11877	3330	9110	2000	11888	3333	3333	0	10	28							
19	1/15	9100	2000	12543	3330	9110	2000	12554	3333	3333	0	10	28							
20	2/15	9100	2000	12543	3330	9110	2000	12554	3333	3333	0	10	28							
21	3/15	9100	2000	12543	3330	9110	2000	12554	3333	3333	0	10	28							
22	4/15	9100	2000	12543	3330	9110	2000	12554	3333	3333	0	10	28							
23	5/15	9100	2000	12543	3330	9110	2000	12554	3333	3333	0	10	28							
24	6/15	9100	2000	12543	3330	9110	2000	12554	3333	3333	0	10	28							
25	7/15	9440	2000	13614	3432	9450	2000	13626	3435	3435	0	11	29							
26	8/15	9440	2000	13614	3432	9450	2000	13626	3435	3435	0	11	29							
27	9/15	9440	2000	13614	3432	9450	2000	13626	3435	3435	0	11	29							
28	10/15	9440	2000	13614	3432	9450	2000	13626	3435	3435	0	11	29							
29	11/15	9440	2000	13614	3432	9450	2000	13626	3435	3435	0	11	29							
30	12/15	9440	2000	13614	3432	9450	2000	13626	3435	3435	0	11	29							
31	1/16	9440	2000	13614	3432	9450	2000	13626	3435	3435	0	11	29							
32	2/16	9440	2000	13614	3432	9450	2000	13626	3435	3435	0	11	29							
33	3/16	9440	2000	13614	3432	9450	2000	13626	3435	3435	0	11	29							

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Due Drawn Statement in respect of Sh. Netra Pal Baidar w.e.f. 7/2013 to 3/2016 showing recovery amount due to wrong pay fixation

S No	Month	Dut (As per correct pay fixation)				Drawn				Balance to be Recovered					
		Pay	Grade	D.A.	H.R.A	Total	Pay	Grade Pay	D.A.	H.R.A	Total	Grade	D.A.	H.R.A	Total
1	7/13	8770	2000	9693	3231	23694	8780	2000	9702	3234	23716	10	0	9	3
2	8/13	8770	2000	9693	3231	23694	8780	2000	9702	3234	23716	10	0	9	3
3	9/13	8770	2000	9693	3231	23694	8780	2000	9702	3234	23716	10	0	9	3
4	10/13	8770	2000	9693	3231	23694	8780	2000	9702	3234	23716	10	0	9	3
5	11/13	8770	2000	9693	3231	23694	8780	2000	9702	3234	23716	10	0	9	3
6	12/13	8770	2000	9693	3231	23694	8780	2000	9702	3234	23716	10	0	9	3
7	1/14	8770	2000	10770	3231	24771	8780	2000	10780	3234	24794	10	0	10	3
8	2/14	8770	2000	10770	3231	24771	8780	2000	10780	3234	24794	10	0	10	3
9	3/14	8770	2000	10770	3231	24771	8780	2000	10780	3234	24794	10	0	10	3
10	4/14	8770	2000	10770	3231	24771	8780	2000	10780	3234	24794	10	0	10	3
11	5/14	8770	2000	10770	3231	24771	8780	2000	10780	3234	24794	10	0	10	3
12	6/14	8770	2000	10770	3231	24771	8780	2000	10780	3234	24794	10	0	10	3
13	7/14	9100	2000	11877	3330	26507	9110	2000	11888	3333	26331	10	0	11	3
14	8/14	9100	2000	11877	3330	26507	9110	2000	11888	3333	26331	10	0	11	3
15	9/14	9100	2000	11877	3330	26507	9110	2000	11888	3333	26331	10	0	11	3
16	10/14	9100	2000	11877	3330	26507	9110	2000	11888	3333	26331	10	0	11	3
17	11/14	9100	2000	11877	3330	26507	9110	2000	11888	3333	26331	10	0	11	3
18	12/14	9100	2000	11877	3330	26507	9110	2000	11888	3333	26331	10	0	11	3
19	1/15	9100	2000	12543	3330	26973	9110	2000	12554	3333	26797	10	0	11	3
20	2/15	9100	2000	12543	3330	26973	9110	2000	12554	3333	26797	10	0	11	3
21	3/15	9100	2000	12543	3330	26973	9110	2000	12554	3333	26797	10	0	11	3
22	4/15	9100	2000	12543	3330	26973	9110	2000	12554	3333	26797	10	0	11	3
23	5/15	9100	2000	12543	3330	26973	9110	2000	12554	3333	26797	10	0	11	3
24	6/15	9100	2000	12543	3330	26973	9110	2000	12554	3333	26797	10	0	11	3
25	7/15	9440	2000	13614	3432	28486	9450	2000	13626	3435	28511	10	0	12	3
26	8/15	9440	2000	13614	3432	28486	9450	2000	13626	3435	28511	10	0	12	3
27	9/15	9440	2000	13614	3432	28486	9450	2000	13626	3435	28511	10	0	12	3
28	10/15	9440	2000	13614	3432	28486	9450	2000	13626	3435	28511	10	0	12	3
29	11/15	9440	2000	13614	3432	28486	9450	2000	13626	3435	28511	10	0	12	3
30	12/15	9440	2000	13614	3432	28486	9450	2000	13626	3435	28511	10	0	12	3
31	1/16	9440	2000	14380	3432	29212	9450	2000	14392	3435	29237	10	0	12	3

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PART-II

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

Ref : Audit Memo No. 05 dtd. 03.06.2019

Para-01 : Heavy outstanding balances under deposits.

During test check of monthly account of Ex. Engineer(civil) South-East Road (M-412), PWD, Ishwar Nagar, New Delhi for the month of March, 2019, it was observed that an amount of Rs. 16.15 crores was lying outstanding under the head "Public Work Deposits" as detailed below:

Classes of deposits	Amount as on 31.03.2019
Civil Deposits - Security Deposits (Part II)	2,85,67,119/-
Civil Deposits - Public Work Deposits (Part III)	9,48,77,481/-
Civil Deposits - Other Deposits	3,81,08,127/-
Total outstanding as on 31.03.2019	16,15,52,727/-

Heavy accumulation under Part-II of Rs. 2.85 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. 9.48 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 along the deposits were outstanding and which Department were involved.

Deposit under Part V has accumulated due to withheld amount from contract bill on account of non-sanction of EOT cases, testing defects pending work. Accumulation of Rs. 3.81 crore was indicative of the fact that works for which amounts were withheld had not been completed satisfactorily.

Ref : Audit Memo No. 09 dtd. 05-06-2019

Para 02: Inadmissible payment of Rs.2,16,01,979 /- in violation of conditions of the contract.

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 including cost of up-gradation, aesthetic, special repair, addition, alteration shall not exceed 1.25 times of the tendered amount.

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However, during the test check of agreement register & payment vouchers it was observed that in the execution of the works the abovementioned 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	Firm name & Tendered cost	1.25 times of tendered cost	Actual payment made	Inadmissible payment
1	EE/PWD/SER-1/16-17 Resurfacing of Sukhdev Vihar Road	M/S Awasthi Construction Co. Rs. 2,12,99,982/-	Rs 2,66,24,977/-	Rs 2,80,01,093/-	Rs 13,76,111/-
2	EE/PWD/SER-1/16-17 Improvement of drainage system and C/O footpath	M/S Awasthi Construction Co. Rs. 1,02,81,402/-	1,28,51,752/-	Rs 1,38,87,535/-	Rs 10,06,133/-
3	Provision of Jeesey Barriers and speed Breakers at Gurudwara Road	M/S Satyam Costruction Co. Rs. 18,26,010/-	22,82,513/-	Rs 27,46,977/-	Rs 9,20,967/-
4	Strengthening of Roads from Ashram to Bhairon Road	M/S Mohan Prasad Gupta, Rs. 6,81,11,648/-	8,51,39,560/-	Rs 9,94,73,918/-	Rs 1,43,32,358/-
5	C/O Foot over Bridge near oberoi Hotel at Lala Lajpat Rai Marg, 2017-18	M/S S.S. Chauhan & Sons, Rs. 1,36,48,672/-	1,70,60,840/-	2,14,52,099/-	Rs 38,03,429/-
TOTAL					Rs 2,16,11,199/-

Reasons of the abovepayment i.e. above 1.25 times may be elucidated to Audit

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Ref: Audit Memo No. 12 dtd: 08.06.202

PARA-03: Office Expenditure charges to work.

During the test check of vouchers relating to works for the audit period it was observed that various expenditure were debited to various work but are of the nature of office expediter. Few of the examples of such expenditure are given below. Similar to these other cases may also be reviewed and these expenditure may be got regularized from Finance Department, GNCT of Delhi under intimation to audit.

S. No.	CV No. and date	Item	Name of work	Amount
1	72 & 07.12.16	Drinking water	A/R & M/O	13
2	58 dt. 9.12.16	Binding of office file	A/R & M/O	160
3	Dt. 12.12.16	Name plate		800
4	39/26.04.16	Recharge of tata photon	A/R & M/O	100
5	30/22.04.16	Payment of electricity bill	A/R & M/O	100
6	27/22.04.16	Payment of telephone charges	A/R & M/O	100
7	18.11.16	Tonner & cartage	A/R & M/o 13	100

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8.	241/31.03.17	Stationery items	A/R & M/O	1200
9.	241/31.03.17	Drinking water	A/R & M/O	1800
10.	241/31.03.17	Almirah repair	A/R & M/O	1200
11.	242/31.03.17	Drinking water	A/R & M/O	1600
12.	242/31.03.17	Pendrive	A/R & M/O	1000
13.	16.09.17	Photocopy	A/R & M/O 14	4000
14.	01.01.18	Drinking water	A/R & M/O 12	1400
15.	08.01.18	Purchase of books	A/R & M/O	5000
16.	27/05.04.18	Antivirus for computer	A/R & M/O	3100
17.	32/20.04.18	File stitching	A/R & M/O	8100
18.	33/28.04.18	Payment of phone bill	A/R & M/O	8000
19.	144 to 153/ 31.03.18	Hand receipt for conveyance charges	A/R & M/O	5000
20.	20 & 06.03.18	Hand receipt for postage stamp	A/R & M/O	1000
21.	07.03.2019	Payment of telephone charges	A/R & M/O	8000

Para-10

Ref : Audit Memo No. 10dt: 05.06.202

PARA-04: Timed barred cheque amounting Rs.2,73,92,537/-.

As per Receipt & Payment rule 47(2) a cheque remaining unpaid for three months or more 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 sent for the bank.

While scrutiny of form 51 - "Schedule of Reconciliation of cheques drawn and Remittance" and other related records for the month of March 2019 it has been found that cheques amounting to Rs. 2,73,92,537/- which was issued by the division but not presented to bank for encashment; and became time barred as per the details given below:

S.No.	Cheque No.	Date of issue	Amount
1	197700	10.07.07	563
2	197812	16.07.07	17196
3	197813	16.07.07	5483
4	197842	27.07.07	10699
5	197864	3.08.07	1460
6	197896	16.08.07	12454
7	908516	27.11.07	2760
8	908526	27.11.07	1893
9	663724	25.07.08	803
10	686320	20.01.09	3930
11	846395	27.04.09	4450
12	846415	02.06.09	15000
13	846461	18.08.09	4412
4	240819	08.12.09	1066225
15	240194	24.12.09	1770
16	846569	10.01.10	1526

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17	240233	28.10.10	850
18	240215	27.04.10	850
19	240241	21.02.11	850
20	240242	17.03.11	29606
21	846884	24.04.11	1000
22	846969	30.09.11	126468
23	240252	24.11.11	850
24	947008	28.11.11	191083
25	247009	21.12.11	270079
26	240254	22.02.11	850
27	240255	22.02.12	850
28	847142	31.05.12	660
29	847252	17.06.12	18078
30	847285	30.06.12	2640
31	847286	30.06.12	11570
32	916205	18.07.12	21000
33	916353	28.09.12	4452
34	916367	12.10.12	62366
35	920191	18.12.12	1110
36	910864	07.02.13	1980
37	920870	13.02.13	2580
378	920848	08.07.13	203582
39	793868	20.09.13	13300
40	263027	10.10.13	850
41	933858	10.10.13	53161
42	933868	17.10.13	12435
43	804911	29.03.14	50048
44	263035	31.03.14	895416
45	864410	24.07.14	20000
46	864823	27.02.19	1792
47	864838	30.03.19	23596247
48	531817	30.03.19	645310
Total			27392537

As the above cheque has become old more than a decade, 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 No. 05 : Non-production of records.

Following records has not been produced for scrutiny of Audit

1. Record pertains to AMC
2. GAR-6 Stock Register
3. Spouse information

Settled taken at
from in current Audit Report Para-06
Manoj Kumar
ITW
AP. 29

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29/10

PART-III

Ref : Audit Memo No. 03 dtd. 02.06.2020

TAN-01: Improper maintenance of Pay Bill Registers.

During the test check of the PBRs maintained by the Office of Executive Engineer(civil), South-East Road-1 PWD M-412, Iswar Nagar, New Delhi for the Audit period 2016-19 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, installment 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.
4. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year was not found.
5. GAR-18, Abstract of Pay bill is not prepared

Necessary steps should be taken to remove the anomalies under intimation to audit.

Ref : Audit Memo No. 06 dtd. 05.06.2020

TAN-02 - Improper maintenance of Service Books.

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

(1) 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.

(2) Verification and communication of qualifying service

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 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.

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(3) Entry of Aadhaar Number

Entry of Aadhaar Number has not been made in the service book of staff as per instructions circulated by the Pr. Secretary(Finance), Finance Deptt., GNCT of Delhi vide No. F.3(03)/2015-T-1/Pr.AO/2017-26 dated 10/09/2015. It has further been advised that the Aadhaar Number of employee in pension papers of the retirees should invariably be made available to enable the PAO to mention the details of Aadhaar Number in Pension Payment Orders.

The above discrepancies may be elucidated to Audit

Ref : Audit Memo No. 07 Dtd : 05-06-2018

Tan 03: Unrealistic Estimates.

During the test check of records of Ex. Eng., Kalka More, Ishwar Nagar. (M-412), PWD from the period 2016-17 to 2018-19, it has been noticed that there are huge variation between the estimates and the tendered amount. A few instances are as under:

Sr. No.	Agreement No.	Name of work	Estimated Amount (In Rs.)	Tendered Amount (In Rs.)	variation in % Below Estimated cost
1.	01/2018-19	A/R & M/O Roads under PWD sub division SER -II dtd. 2017-18 Sh. Repair & installation of missing railing on central verge Captain Guru Marg	4590380	2132232	53.5
2.	09/2018-19	A/R & M/o various roads under PWD sub division SER-14 prevention measures for water logging and pumping arrangement.	643725	222750	65.40
3.	10/2018-19	A/R & M/o various roads under PWD sub division SER-13 Sh. prevention measures for water logging and pumping arrangement	2209690	750750	66.02
4.	30/2018-19	A/R & M/o various roads under PWD sub division SER-13 Sh. Repairing of footpath near millennium depot	2115337	1047092	50.50
5.	58/2018-19	A/R & M/o various roads under PWD sub division SER-13 2018-19 Sh. Upkeeping of subways and footover bridge	1529277	565680	62.91
6.	60/2018-19	A/R & M/o various roads under PWD sub division SER-13 2018-19 Painting of korb stones ad MS railing	2802815	1019104	64.64
7.	62/2018-19	A/R & M/o various roads under PWD sub division SER-14 2018-19 Painting of korb stones ad MS railing	1619900	588834	63.65
8.	72/2018-19	A/R & M/o various roads under PWD sub	73720	257772	69.80

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9.	84/2018-19	division , 2018-19 Painting of karb stones ad MS railing A/R & M/o various roads under PWD sub division SER-13. 2018-19improvement of drainage system of ring road from dnd approach to Sarai kale	2565858	1192098	53.54
10.	100/2018-19	A/R & M/o various roads under PWD sub division SER-13. 2018-19 Painting of karb stones ad MS railing for Republic Day	4493239	1632394	63.6
11.	106/2018-19	A/R & M/o various roads under PWD sub division SER-14, 2018-19 Painting of karb stones ad MS railing for Republic Day	1927108	634019	67.10
12.	107/2018-19	A/R & M/o various roads under PWD sub division SER-12, 2018-19 Painting of karb stones and MS railing on various roads	1027539	384541	66.04
13.	17/2017-18	A/R & M/o various roads under PWD sub division SER-14, 2018-19 preventing measures of water logging	643725	274275	67.35
14.	18/2017-18	A/R & M/o various roads under PWD sub division SER-11, 2018-19 preventing measures of water logging	643725	273525	67.1
15.	20/2017-18	A/R & M/o various roads under PWD sub division SER-14, 2018-19 Painting of karb stones ad MS railing	1619900	704740	66.49
16.	21/2017-18	A/R & M/o various roads under PWD sub division SER-13, 2018-19 Painting of karb stones ad MS railing for Republic Day	1099312	501544	64.38
17.	22/2017-18	A/R & M/o various roads under PWD sub division SER-11, 2018-19 Painting of karb stones ad MS railing for Republic Day	2802815	1192208	67.46
18.	28/2017-18	A/R & M/o various roads under PWD sub division SER-12, 2018-19 Painting of karb stones ad MS railing	1342965	553800	66.76
19.	29/2017-18	A/R & M/o various roads under PWD sub division SER-13, 2018-19 preventing measures of water logging	2209650	841500	61.92
20.	36/2017-18	A/R & M/o various roads under PWD sub division SER-11, 2018-19 providig and fixing retro sign bordes	447411	274218	65.71
21.	94/2017-18	A/R & M/o various roads under PWD sub division SER-14, 2018-19 painting of karb stone for the prepration of FIF	583698	251532	56.91
22.	109/2017-	A/R & M/o various roads under PWD sub	1770234	786869	65.55

20/10/2018

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18		division SER-13, 2018-19 upkeep of logging			
23.	111/2017-18	A/R & M/o various roads under PWD sub division SER-14, 2018-19 karb stone and painting	1595271	642566	59.67
24.	112/2017-18	A/R & M/o various roads under PWD sub division SER-13, 2018-19 karb stone and painting	2075800	828244	60.10
25.	115/2017-18	A/R & M/o various roads under PWD sub division SER-11, 2018-19 karb stone and painting	834351	324562	51.10
26.	156/2017-18	A/R & M/o various roads under PWD sub division SER-14, 2018-19 karb stone and painting	2179665	784461	64.01
27.	158/2017-18	A/R & M/o various roads under PWD sub division SER-13, 2018-19 karb stone and painting	999100	378659	2.10
28	171/2017-18	A/R & M/o various roads under PWD sub division SER-14, 2018-19 upkeep of subway and FOB	1187195	503727	47.57
29	12/2016-17	A/R & M/o various roads under PWD sub division SER-11, 2016-17 desalting and cleaning of road water drainage	1530063	729534	52.32
30	18/2016-17	A/R & M/o various roads under PWD sub division SER-14, 2016-17 sh external painting of oberoi flyover, lodhi flyover, mulchand flyover	1455864	487569	65.51
31	20/2016-17	A/R & M/o various roads under PWD sub division SER-14, 2016-17 shpdg and fixing signage board at different place	849417	453589	53.40
32	45/2016-17	A/R & M/o various roads under PWD sub division SER-11 2016-17 snpdg and operating of diesel pump drainage	530809	238250	44.50
33	46/2016-17	A/R & M/o various roads under PWD sub division SER-14, 2016-17 shpdg and operating of diesel pump drainage	530809	236250	55.50
34	65/2016-17	A/R & M/o various roads under PWD sub division SER-13, 2016-17 upkeep of subway and fob	1770234	780030	51.94
35	78/2016-17	A/R & M/o various roads under PWD sub division SER-13, 2016-17 sh painting of kharab stones, ms railing, etc	2802815	1255381	55.21
36	79/2016-17	A/R & M/o various roads under PWD sub division SER-11, 2016-17 sh painting of kharab stones ms railing, etc	813249	365064	55.11
37	81/2016-17	A/R & M/o various roads under PWD sub division SER-14, 2016-17 sh painting of kharab stones, ms railing, etc	1619900	727173	58.11
38	97/2016-17	A/R & M/o various roads under PWD sub division SER-14, 2016-17 shupkeeping of subways and fob	1187195	517589	58.56

2017/18

39 112/2016-17 A/R & M/o various roads under PWD sub division SER-12, 2016-17 painting of kharab stones, ms railing, etc 1178550 599100 4-09

The estimates of works are prepared by the Technically experts 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 above / below the estimated cost shows that estimates were prepared casually & no proper attention was given to prepare estimates on more realistic basis. Reasons for the above lapses may please be elucidated to the audit.

Ref : Audit Memo No. 08Dtd.05-06-2020

Tan-04: Slow progress of works leading to missing the deadlines for completion of work

Test check of progress reports revealed that progress of some of the works is very slow and missed the stipulated date of completion by 16 to 21 months. Details of some of the works are given below for reference:-

S. No.	Name of the work with agreement number	Name of the contractor / Tendered cost (in laacs)	Stipulated date of start	Stipulated date of completion	Actual Date of Completion	Difference in Months
1	AR & MO of various Roads under PWD Sub Divisions SER-13, Dg. 2016-17 (SH) Repairing of Roads Ring Road to Tikona Park	Sh. Narender Singh Yadav, Rs. 28,23,833/-	05/06/2016	02/09/2016	29/08/2017	15
2	AR & MO of various Roads under PWD Sub Divisions SER-13, Dg. 2016-17 (SH) Replacement of damaged/choked drains of Kalka devimarg	Sh. Narender Singh Yadav, Rs. 10,74,513/-	05/06/2016	19/07/2016	14/03/2017	18
3	AR & MO of various Roads under PWD Sub Divisions SER-11, Dg. 2016-17 (SH) Disposal of Manholes	Sh. Babu Lal Gupta, Rs. 17,10,082/-	04/07/2016	31/12/2016	10/07/2017	16
4	Resurfacing of Sukhdev Vihar Road	M/S Awasthi Construction Co.	29/08/2016	28/12/2016	30/05/2017	19

5	AR & MO of various Roads under PWD Sub Divisions SER 13,Dg 2016-17(SH: Repair of roads	Sh. Paras Nath Singh. Rs.15,42,823	07/07/2016	05/08/2016	03/07/2017	1
6	EE PWD SER-1/16-17, Improvement of drainage system and Co footpath	M/S Awasthi Construction Co. Rs 1,02,81,402	02/10/2016	01/12/2016	05/10/2018	
7	AR & MO of various Roads under PWD Sub Divisions SER 13,Dg 2016-17(SH: Repair of Bhairon road, footpath, Subway and Plaza	M/S Gaurav Construction Co., Rs 3,84,012	25/11/2016	24/12/2016	10/07/2017	
8	AR & MO of various Roads under PWD Sub Divisions SER 1,Dg 2016-17(SH: footpath	Sh. Babulal Gupta. Rs.15,36,528	05/12/2016	02/02/2017	20/11/2018	
9	Resurfacing of Mathura Road from Ashram to ROB-22, Modi Mill Flyover	M/S Chaudhary Construction Co. Pvt. Ltd. Rs 1,39,57,623	08/12/2016	07/02/2017	18/05/2018	
10	EE PWD SER-1, 2016017, Restoration of CV Raman Marg MP Road and MMA Road	M/S Satyan Construction Co., Rs.23,65,128	25/12/2016	23/01/2017	10/08/2017	
11	EE PWD SER-1, 2016-17 Surface course over AIIMS Flyover, Ring Road	M/S Chaudhary Construction Co. Pvt. Ltd. Rs.1,46,88,992	14/02/2017	13/04/2017	12/01/2018	
12	AR & MO of various Roads under PWD Sub Divisions SER 11,Dg 2016-17(SH: Road repairing	Sh. Paras Nath Singh. Rs.28,90,245	12/02/2017	12/04/2017	11/12/2017	
13	EE PWD SER-1, 2017-18, Improvement of carriageway footpath, drains of Sukhdev Vihar Road	M/S Awasthi Construction Co. Rs 76,67,799	05/06/2017	04/10/2017	04/01/2018	

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14	AR & MO of various Roads under PWD Sub Divisions SER 12.Dg 2017-18(SH: Bulding and fixing different types of sign boards	M/S Anil Engineering Works, Rs. 21,29,899/-	15/09/2017	13/11/2017	31/07/2018	8
15	AR & MO of various Roads under PWD Sub Divisions SER 12.Dg 2017-18(SH: Improvement of damaged Roads in Batla House towards Okhla	M/S Awasthi Construction Co. Rs. 35,64,246	17/09/2017	16/10/2017	30/05/2018	7
16	EE PWD SER-I, 2017-18, Redevelopment of East Kidwai Nagan, SH: Raising level of Service Roads	M/S Awasthi Construction Co. Rs. 47,20,233/-	22/09/2017	21/10/2017	31/04/2018	7
17	EE PWD SER-I, 2017-18, AR & MO of various Roads under PWD Sub Divisions SER 12.Dg 2017-18, SH: Painting of Modi M.P.E. tower with anti-corrosion paints	Mold. Art. Rs.46,13,600	06/12/2017	04/01/2018	23/08/2018	7
18	EE PWD SER-I, 2018-19, AR & MO of various Roads under PWD Sub Divisions SER 11.Dg 18-19, SH: Repair of central verge, footpath and fixing of railing on Raja Dheer Sen Marg	Sh. Paras Nath Singh, Rs. 15,77,733/-	26/12/2018	23/02/2019	04/09/2019	7
19	EE PWD SER-I, 2018-19, AR & MO of various Roads under PWD Sub Divisions SER 11.Dg 18-19, SH: Disposal of Material from Dumping Ground at Lodi Road	Sh. Baburaj Gupta, Rs. 12,43,813/-	02/01/2019	30/09/2019	31/01/2020	7

The slow progress of works may be looked into and necessary steps be taken to gear up the execution of works. In terms of CPWD Works Manual hindrances on the part of contractor also to be recorded. All the hindrances being faced during the execution of work be got authenticated from the F.I. 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

23/10/19

TAN-05 : Unfruitful expenditure on advertisement due to fore-closure of works.

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 agreement Registers of M-412, Delhi, it was observed that the division has awarded a number of the works to the contractors as detailed below

S.No	Name of the work with agreement number	Name of the contractor	Stipulated date of start	Stipulated date of completion	Actual Date of foreclosure	Expnd. On Advertisement	Remarks
1	EE/PWD/SER-1, 2016-17. AR & MO of various Roads under PWD Sub Divisions SER 14,Dg 16-17, SH: Repairing of footpaths on Hospital Road	Sh. Jagdish Prasad Meena	25/11/16	24/12/16	13/06/18	4,647/-	
2	EE/PWD/SER-1, 2016-17, Providing & Laying RCCC pipe drain at Raja DheerSen Marg	Sh. Babu Lal Gupta	09/02/17	09/04/17	13/07/18	19,142/-	
3	AR & MO of various Roads under PWD Sub Divisions SER 11,Dg 17-18, SH: Disposal of Malba	Chauhan & Sons	05/10/17	04/10/18	16/07/18	25,643/-	

Since the above mentioned Works were foreclosed a huge amount incurred towards the advertisement of these Tender is a wasteful expenditure. Reasons for foreclosure and the delay in fore-closure may be elucidated to the Audit

(VIPUL KAPOOR)
 Inspecting Audit Officer
 Audit Party No. III

Current Audit Report

21/10

During the course of the current audit of The Executive Engineer(C), South East, Road 1 (Division M-412) Govt. of NCT of Delhi, Ishwar Nagar, Mathura Road, New Delhi-110065, 13 audit memos including 02 record memos, highlighting various irregularities have been issued along with a recovery of Rs. Nil out of these No Memo was settled as no compliance was shown by the Executive Engineer. Hence, remaining all 13 Memos (including 02 record Memos) have been converted into 07 Paras and 05 TANs with recovery of Rs. Rs. Nil.

There are 15 old outstanding paras with recovery of Rs.2,358/- for which no compliance was shown by the Executive Engineer however 05 para were settled by taken as fresh with recovery of Rs. NIL. Hence, the remaining 10 paras along with recovery of Rs. 2,358/- has been incorporated in the current audit report.

Details of Current Recovery (Audit period 2019-20 to 2022-23)

MEM O NO.	Subject	Converted into	Total Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
3	Improper maintenance of Pay Bill Registers.	TAN-1	NIL	NIL	NIL
4	Unrealistic Estimates	TAN-2	NIL	NIL	NIL
5	Huge outstanding balance under deposits	PARA-1	NIL	NIL	NIL
6	Short comings in maintenance of Service Books.	TAN-3	NIL	NIL	NIL
7	Time Barred cheques amounting to Rs. 1,46.43.115	PARA-2	NIL	NIL	NIL
8	Exceeding the completion cost beyond 1.25 times of tendered amount	PARA-3	NIL	NIL	NIL
9	Delay in completion of work	PARA-4	NIL	NIL	NIL
10	Non-maintenance of records of Road Restoration charges	PARA-5	NIL	NIL	NIL
11	Wastage of time & money due to foreclosure of work	TAN-4	NIL	NIL	NIL
12	Execution of extra item not pertain to main work.	PARA-6	NIL	NIL	NIL
13	Huge Savings	TAN-5	NIL	NIL	NIL
	TOTAL		NIL	NIL	NIL

The Executive Engineer(C), South East, Road 1 (Division M-412) Ishwar Nagar, Mathura Road,
New Delhi-110065(2019-20 to 2022-23)

20/11

The internal audit report for the period 2019-20 to 2022-23 has been prepared on the basis of information furnished and made available by The Executive Engineer(C), South East, Road 1 (Division M-412) Govt. of NCT of Delhi, Ishwar Nagar, and Mathura Road, New Delhi-110065. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of the office.

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IAO

The Executive Engineer(C), South East, Road 1 (Division M-412) Ishwar Nagar, Mathura Road, New Delhi-110065(2019-20 to 2022-23)

19/2

PART-I (CURRENT AUDIT)
(2019-20 TO 2022-23)

Para-1 Huge outstanding balance under deposits.
(Audit Memo No -05 Dated: 04.08.2023)

During the scrutiny of monthly account of Executive Engineer (C), South East, Road-1 (M-412), PWD, Ishwar Nagar, New Delhi for the month of March 2023, it has been observed that an amount of Rs. 9,80,42,385/- was lying outstanding under the head " Public Works Deposits" as per details given below :-

S.No.	Classes of Deposits	Amount as on 31.03.2023
01	Civil Deposit – Security Deposits (part-II)	2,79,99,474/-
02	Civil Deposit – Public Works Deposits (part-III)	1,81,27,580/-
03	Civil Deposit – Other Deposits (part-V)	5,19,15,331/-
	Total outstanding as on 31.03.2023	9,80,42,385/-

Huge accumulation under Part-II of Rs.2,79,99,474/- was indicative of not review of deposits registers at divisional level from time to time. This should now be reviewed and all deposits more than 03 years old where refund is due be credited to revenue.

Accumulation of Rs.1,81,27,580/- under part –III was due to non-execution of work against deposit works. Details of deposits lying outstanding with department, amount received, amount spent were not made available and thus it could not be verified how long the deposits were outstanding and which department were involved.

Deposit under part-V has been accumulated due to withheld amount from the contractor's bill on account of non-sanction of EOT cases, Testing defects, pending works, withheld for approval of extra items and deviation etc. Accumulation of Rs.5,19,15,331/- was indicative of the facts that works for which amounts were withheld had not been completed satisfactorily.

The same observation had also been raised during the audit 2016-19. Executive Engineer/HOO may take necessary steps to reduce the same as per rule under intimation to audit.



The Executive Engineer(C), South East, Road 1 (Division M-412) Ishwar Nagar, Mathura Road,
New Delhi-110065(2019-20 to 2022-23)

PARA-2: Time Barred cheques amounting to Rs. 1,46,43,115/-
(Audit Memo. No.07 Dated: 07.08.2023)

18/1

As per Receipt & Payment rule 47(2) a cheque remaining unpaid for three months after the month of its issue for any cause and not surrender 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 2023 it has been found that cheques which were issued by the division but not presented to the bank for encashment and became time barred as per details given below:

S.NO	Cheque No	Date of issue	Amount	S.NO	Cheque No	Date of issue	Amount
1	197700	10.07.07	563	28	847142	31.05.12	660
2	197812	16.07.07	17196	29	847252	17.06.12	18078
3	197813	16.07.07	5483	30	847285	30.06.12	2640
4	197842	27.07.07	10699	31	847286	30.06.12	11570
5	197864	03.08.07	1460	32	916205	18.07.12	21000
6	197896	16.08.07	12454	33	916353	28.09.12	4452
7	908516	27.11.07	2760	34	916367	12.10.12	62366
8	908526	27.11.07	1893	35	920191	18.12.12	1110
9	663724	25.07.08	803	36	910864	07.02.13	1980
10	686320	20.01.09	3930	37	920870	13.02.13	2580
11	846395	27.04.09	4450	38	920848	08.07.13	203582
12	846415	02.06.09	15000	39	793868	20.09.13	13300
13	846461	18.08.09	4412	40	263027	10.10.13	850
14	240189	08.12.09	1066225	41	933858	10.10.13	53161
15	240194	24.12.09	1770	42	933868	17.10.13	12435
16	846569	10.01.10	1526	43	804911	29.03.14	50048
17	240233	28.10.10	850	44	263035	31.03.14	895416
18	240215	27.04.10	850	45	864410	24.07.14	20000
19	240541	21.02.11	850	46	864823	27.12.18	1792
20	240242	17.03.11	29606	47	531901	20.03.20	29940
21	846884	24.04.11	1000	48	531902	20.03.20	12060
22	846969	30.09.11	126468	49	804553	31.03.23	10461841
23	240252	24.11.11	850	50	322046	31.03.23	938294
24	947008	28.11.11	191083	51	532045	31.03.23	50000
25	247009	21.12.11	270079				
26	240254	22.02.11	850				
27	240255	22.02.12	850				
				Total			14643115

As the above cheques, it has been noticed that most of cheques has become old more than a prescribed limit, because of no claim/dispute and there is no possibility of encashment of these cheques therefore, HOO/DDO may please take immediate steps to settle these accounts as per rule, under intimation to audit.

The Executive Engineer(C), South East, Road 1 (Division M-412) Ishwar Nagar, Mathura Road, New Delhi-110065(2019-20 to 2022-23)

PARA-3 Exceeding the completion cost beyond 1.25 times of tendered amount.
(Audit Memo. No.08 Dated: 08.08.2023)

17/10

As per CPWD works Manual 2019, clause 12.1(1) "The completion cost of any maintenance work shall not exceed 1.25 times of tendered amount and 10% of the sanction cost for budgeted work. The Engineer in charge shall record reasons for such deviation beyond the contract amount. For any deviation beyond 1.25 times of the contract amount, approval is to be accorded by the CE or any any other authority as designated by the Directorate form time to time. Recorded reasons shall be given while according approval.

During the scrutiny of agreement register and payment vouchers, it has been noticed that in the execution of the works, the above mentioned provision were not followed and the contractor was paid over paid 1.25 times of the tendered amount. Some of the instances are given below:

S. No	Name of work/agreement No	Firm Name	Tender Cost	1.25 times of tendered cost	Actual Payment made	Excess payment made beyond 1.25 times
1	Providing and fixing MS grill at Central verge C V Raman Marg 13/2019-20	Sh Jitender Kumar	61,78,596	77,23,245	93,01,445	15,78,200
2	Construction of FOB near Krishi vihar at J B Tito Marg 27/2019-20	Sh S S Chauhan & Sons	3,84,50,807	4,80,63,509	5,17,99,891	37,36,382
3	Strengthening of elevated barahpulah road from Sarai Kale khan to JLN stadium 49/2019-20	M/s Awasthi constructions co	5,22,23,672	6,52,79,590	8,35,16,862	1,82,37,272
4	Strengthening of (1). MMA Road from Mathura Road to Okhla Road (2)MP Road , MMA Junctionpur, capital Gaur Marg(3) SMA on Modi Mills flyover(4)CV Raman Mar(5) Mata Mandir Rd (6) Gurudwara Road under Div SER-1 6/21-22	M/s Infratech	5,32,57,699	6,65,72,124	9,63,96,740	2,98,24,616
5	A/R and M/o	Sh Paras	51,13,578	63,91,973	75,66,493	11,74,520

The Executive Engineer(C), South East, Road 1 (Division M-412) Ishwar Nagar, Mathura Road, New Delhi-110065(2019-20 to 2022-23)

6

	various roads under PWD sub div SER 13, Repair of footpath and wall on ring road between AIIMS to Moolchand 42/2022-23	Nath Singh				
6	Improvement of drainage system from Mata Mandir Road red light to okhla red light 46/2022-23	M/s Amocon	18,38,906	22,98,633	28,85,832	5,87,199
7	A/R and M/O various road SER11, Patch repair of road at various places damaged on captain Gaur Marg 99/2022-23	M/s Chaudhary construction company	26,51,173	33,13,966	39,50,247	6,36,283
	Total					5,57,74,472

Reasons for above mentioned payments exceeding 1.25 times may be elucidated to audit.

The Executive Engineer(C), South East, Road 1 (Division M-412) Ishwar Nagar, Mathura Road, New Delhi-110065(2019-20 to 2022-23)

PARA-4: Delay in completion of work

(Audit Memo. No.09 Dated: 09.08.2023)

During the test check of agreement register/records of the The Executive Engineer(C), South East, Road 1 (Division M-412) reveals that there is delay in completion of work and some work are yet to be closed as per details of few instances are given under:

S.No	Name of the work with agreement number	Name of the contractor/tendered cost	Stipulated Date of start	Stipulated Date of completion	Actual date of completion	Delay in Months (approx.)
1	A/R & M/O of various roads under PWD under sub-div13 9/19-20	M's Reliable constructions Rs 10,14,050	21/06/2019	19/07/2019	18/01/2020	06 months
2	Providing and fixing M S grill at central verge on C V Raman Marg 13/19-20	Sh Jitender Kumar 61,78,596	21/06/2019	18/09/2019	20/02/2020	05 months
3	A/R & M/O of various roads under sub div SER-11 17/2019-20	M/s Jaswant constructions 3,98,233	20/06/2019	04/07/2019	03/02/2020	07 months
4	Construction of FOB near Krishi vihar JB Tito Marg 27/2019-20	M/s S S Chauhan & Sons 3,84,50,807	14/08/2019	13/02/2020	22/02/2021 (fore closed)	12 months
5	Improvement of green belt by making plants of Lodhi Road-LHS for beautification 29/2019-20	M/s Alien construction 55,96,545	19/08/2019	18/11/2019	03/10/2020	11 months
6	Up lifting of central verge from Ashram to Modi Mills flyover at Matura Road SER-12 41/2019-20	Sh Pawan Kumar Jha 72,92,523	08/10/2019	07/04/2020	07/12/2020	08 months
7	Strengthening of roads of Lodhi Colony and Sewa Nagar under sub div SER -14 45/2019-20	Sh. Pawan Kumar 3,88,14,539	06/10/2019	05/12/2019	24/09/2020	10 months
8	A/R & M/O Various roads under div M-412 up keeping and watch and ward of sample	Universal security placement services 24,92,234	21/10/2021	17/02/2022	Yet to be completed	18 months (yet to be completed)

The Executive Engineer(C), South East, Road 1 (Division M-412) Ishwar Nagar, Mathura Road, New Delhi-110065(2019-20 to 2022-23)

14/12

	stretch of street scrapping from chirag delhi FOB to Sheikh sarai 15/21-22					
9	A/R & M/O of PWD Road under sub div SER 11. The services of maintenance van along with labour for day to day maintenance 22/21-22	M/s Work Cee 68.53.987	01/12/2021	30/11/2022	Yet to be completed	8 months (yet to be completed)
10	A/R & M/o under sub div 13. The services of maintenance van along with labour for day to day maintenance 23/21-22	M/s Work Cee 71.86.961	16/12/2021	15/12/2022	Yet to be completed	8 months (yet to be completed)

HOO/DDO is therefore, advised to look into the slow progress of work leading to delay in completion of work. All the hindrances faced during the execution of work to be got authenticated from the Executive Engineer at site register and wherever the delays are attributed on the part of contractor, penalty for late completion of work be imposed as per terms and conditions of contract.




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PARA-5: Non-maintenance of records of Road Restoration charges
(Audit Memo. No.10 Dated: 09.08.2023)

Public utilities like Delhi Jal Board, BSES, MTNL, Telecom services & civic authorities etc., often require roads to be dug for laying cables, pipe-lines etc. Division make an estimate of the funds required to restore the roads to their usual conditions.

These funds are deposited by the utilities with the PWD before the latter grants the agencies permission for road cutting. Further from the Monthly A/C, it is evident that Rs 1.81 crore was lying unutilized as on 31st March 2023 under the head Public Work Deposits (Part-III). During the scrutiny of records, it has been noticed that no such record / registers are maintained by the Planning Branch of the Division, who gave the permission to the client with the approval of the EE. Hence, it could not be ascertain that restoration charges received from the client were actually used for restoring the concerned roads or not.

In view of the above, Planning branch is advised that position may be reviewed and it may be ensure that the amount received from agencies were actually incurred & balance amount (if any) may be refunded to these agencies. In case of excess expenditure than the amount received may also be recovered from the agencies under intimation to audit. The same observation had also been made during audit period 2013-16.



12/10

PARA-6: Execution of extra item not pertain to main work.

(Audit Memo. No.12 Dated: 14.08.2023)

A Preliminary report and a rough estimate of the cost of work proposed to be taken up and should be prepared by Engineers of the division for obtaining for administrative approval for the work. Thereafter, a detailed estimate supported by complete details such as schedule of all items, quantities, rate, cost, drawings, specification, rate analysis, measurement details etc. needs to be prepared for each work for obtaining technical sanction of the competent authority. Technical sanctions ensure that the proposal is structurally sound and the estimate is economical.

During scrutiny of records, it has been observed that the after the direction of higher authority, it was decided to provide M.S. railing on central verge of C.V. Raman Marg. Thereafter, the funds to the tune of 98.47 lakh was allotted for the work 'Providing and fixing of MS Grill at Central verge on C V Raman Marg'. The detailed estimate of the work was technically sanctioned for an amount of Rs 98.47 lakh. Accordingly, the work was awarded (Agreement No 13/2019-20) at tendered cost of Rs 61.79 lakh which was 32.99 percent below the estimated cost of Rs 92.20 lakh. The stipulated date of start and completion of the work was 21.06.2019 and 18.09.2019 and the work was completed on 20.02.2020. The payment of Rs 93.01 lakh was made to the contractor

Further, it has been noticed that as per contract M S Grill work was to be executed at Central verge of C V Raman Marg with the execution of items like earthwork in excavation, providing and laying cement concrete block, providing and fixing M S railing at Central Verge with painting of M S railing. It is worthwhile to mention that the Division had incurred, approx. 20.06 lakh on extra items i.e., Bitumen work which did not pertain to main work which is not only irregular and unfair to other bidders. The contract is a legal agreement between the contractor and the employer, which define the scope of the work, cost, timeline and terms and conditions for the execution of the work. Any change in the contract scope, cost, timeline and terms and conditions should not be permissible except in urgent cases. Such post tender changes in scope of work may provide undue benefits to the contractors and therefore, should be restricted to the limits as laid down in the rules, regulations and as per terms and conditions stipulated in the tender.

The Executive Engineer is advised to take necessary approval and regularized the same from Competent Authority and avoids such practice in future.



11/12

PARA-7: Non Production of Records

(A) Year 2007-2009

1. Spouse Information in respect of 109 officials of work charge establishment

(B) Year 2013--2016

1. GAR-6 Stock Register
2. Fidelity Bond
3. Record pertaining to AMC
4. Record pertaining to outsourcing of services

(C) Year 2016-2019

1. Record pertaining to AMC
2. GAR-6 Stock Register
3. Spouse information

(D) During the current audit i.e., year 2019-2023,

1. Record pertaining to AMC
2. GAR-6 Stock Register and list of obsolete/condemn/unserviceable items
3. Spouse information
4. Long term short term advance register.
5. Children Education Allowance Register.
6. L.T.C. Register.



10/1

TEST AUDIT NOTE
(2022-23)

DIRECTORATE OF AUDIT: GOVT. OF NCT OF DELHI
DELHI SECRETARIAT: NEW DELHI – 110002

TAN-1: Non maintenance of Pay Bill Registers.
(Audit Memo. No.3 Dated: 03.08.2023)

During the test check of pay bill registers of the audit period i.e.2019-20 to 2022-23. the following shortcomings have been noticed: -

1. Totaling of all columns of salary, allowances and deductions for income tax purposes have not been carried out in the PBR during the audit period. Hence the amount of gross salary, other allowances and deductions shown in the calculation sheet of income tax can-not be checked by the audit.
2. Page counting certificate has not been recorded on the first page of PBR.
3. Upper column i.e. previous PBR No., Govt. Accommodation, pay scale/Level, date of joining, date of transfer, Service verified etc. have not been filled in PBR.
4. White fluid has been used in PBR which is not permissible.
5. There were cuttings and overwriting in the PBR which are not attested by the DDO/HOO.
6. Abstract of pay bills has not been maintained during the audit period

Executive Engineer/DDO is requested to update the PBRs at the earliest possible and compliance may be shown to next audit.



Tan-2: Unrealistic Estimates**(Audit Memo No -04 Dated: 04.08.2023)**

During the test check of records of The Executive Engineer(C), South East, Road I (Division M-412), PWD for the period 2019-20 to 2022-23, it has been noticed that there is huge variation between the estimates and the tendered amount. A few instances wherein tender amount were more than 50% below from estimated cost are as under:

S.No	Agreement No.	Name of the work	Estimated Amount (in Rs.)	Tendered Amount (in Rs.)	Variation in % below Estimated cost
1.	01/2019-20	Restoration of C V Raman Marg Road under S Div. SE. R-12 Dg.2018-19 (Repair to Road and footpath cut by DJB from JD Musafir Marg to Gurudwara Road	37,53,451	17,34,845	53.78%
2.	03/2019-20	A/R and M/o various roads under PWD S. Div. SE(R-13)dg 18-19 (up keeping of subways and FOBs	9,41,445	4,37,395	53.54%
3.	07/2019-20	A/R and M/o various roads under PWD Div. SE. prevention measures for water logging and pumping arrangements for S Div	22,95,270	9,97,295	56.55%
4.	08/2019-20	A/R and M/o various roads under PWD div. under SE(r-1) preventive measures for water logging and pumping arrangements for S Div. R-11.12 & 14	22,25,093	10,01,292	55%
5	34/2019-20	A/R and M/o various roads , PWD Div SE(R-1). Improvement of subways and FOBs footpath and repair of CC pavement of Rahim Khan Road, Dharamveer Maan Marg, Mother Diary Road and Maharani Bagh to Manokamna road etc. under S Div (R-14)	91,95,198	43,65,880	52.52%
6	35/2019-20	Restoration of Road cut by Power Grid corporation of India Ltd at Lodhi Road from DIMITS Bus Depot to Dayal Singh college under sub Div (R-14)	32,75,397	15,39,109	53.01%
7	38/2019-20	A/R and M/o various roads under PWD Div. SE(R-1) dg 2019-20	1,52,95,425	71,73,554	53.10%
8	39/2019-20	Improvement of Round about Tyagraj Stadium and footpath of JLN stadium near gate no. 3,4,5,6,7 fixing M.S Railing and Bern repair on Ratan Lal Sehdev Marg Under SE(R-1)/R-14	81,88,830	35,21,788	56.99%
9	42/2019-20	A/R and M/o various road under Div. SE(R-1) dg 2019-20 comprehensive maintenance of various roads under sub-div SE(R-12)	3,50,14,131	1,57,17842	55.11%
10	43/2019-20	A/R and M/o various roads under PWD Div. SE(R-1) dg2019-20, Comprehensive maintenance of various roads under Sub-Div. SE(R-13)	4,25,32,092	1,90,92,656	55.11%
11	44/2019-20	A/R and M/o various roads under Div SE(R-1) dg 2019-20 comprehensive	4,81,41,786	2,16,10,848	55.11%

The Executive Engineer(C), South East, Road I (Division M-412) Ishwar Nagar, Mathura Road, New Delhi-110065(2019-20 to 2022-23)

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		maintenance of various roads under Sub Div SE(R-14)			
12	51/2019-20	Restoration of various roads under Sub-Div. SE(R-12) dg 2019-20 Restoration of Various roads cut by various utility services	56,24,472	21,62,609	61.55%
13	57/2019-20	A/R and M/o various Roads under PWD sub-Div South East Road-13 dg 2019-20. Thermoplastic paint road marking strips and rumble strips)	32,01,271	15,28,607	52.25%
14	59/2019-20	A/R and M/o various roads under PWD SE(R-1) dg 2019-20 Motor cycle bound security supervisor	12,86,496	5,88,600	54.25%
15	01/2020-21	A/R and M/o various roads under sub div South East Rd-13 dg 2020-21 Clearing of dry and mixed flow drains by super Sucker and Manual	44,88,734	19,49,009	56.58%
16	03/2020-21	A/R and M/o various roads under PWD sub-Div South East R-11 dg 2020-21 Cleaning of dry and mixed flow drains by super sucker and manual	29,13,755	11,65,211	60.01%
17	04/2020-21	A/R and M/o various roads under sub-div. SE. R-12 dg 2020-21 Cleaning of dry and mixed flow drains by Super sucker and manual	37,31,552	17,69,502	52.58%
18	06/2020-21	A/R and M/o various Roads under PWD Div SE-1 during 20-21, preventive measures for water logging and pumping arrangements for sub-division Road 11,12 & 14	23,42,592	4,70,861	79.90%
19	07/2020-21	A/R and M/o various roads under PWD Div. SE(R-1) dg 2020-21 preventive measures for water logging and pumping arrangements for sub-Div SE R-13	22,95,270	6,88,351	70.01%
20	09/2020-21	Comprehensive maintenance of various roads of SE(R-11, 12, 13 & 14 during 2020-21)	22,73,25,634	9,64,54,266	57.57%
21	10/2020-21	Restoration of various roads under PWD division. SE Rd-1 dg 2020-21. Restoration of road cut by various utility service for Section -II under SE Road -11	98,54,857	45,27,162	53.11%
22	11/2020-21	Restoration of various roads under PWD Div-SE Road-11	90,77,967	42,56,659	53.11%
23	14/2020-21	A/R and M/o various Roads under PWD Div SE R-1(Dg2020-21). Drain and footpath at Mathura road from Jagannath Mkt to DJB Nala	34,98,124	16,75,601	52.10%
24	18/2020-21	Uplifting of Central veege of KalkaDev Marg under PWD SE(R-1)	95,33,204	42,36,555	55.56%
25	20/2020-21	A/R and M/o various roads under Div SE(R-1) dg 2020-21 The service of security guard in Sub Div and Stores under SER 11-14	86,77,072	40,12,080	53.76%
26	1/2021-22	A/ and M/o under Sub Div 12 miscellaneous repair work of horticulture office and Div office	15,95,460	7,29,125	54.30%
27	3/2021-22	Restoration of MMA and Mathura Road cut by DJB and Bharti Airtel from Julena	92,12,166	33,17,301	63.99%

The Executive Engineer(C). South East. Road 1 (Division M-412) Ishwar Nagar. Mathura Road. New Delhi-110065(2019-20 to 2022-23)

		Chowk to Mathura Road. Mathura Road to Modi Mills Flyover Sub Div R-12			
28	9/2021-22	Restoration of Road cut by NDMC from Bharti Nagar Sub station to Oberoi hotel of Lodhi Road under sub div R-14	35.12.842	9.48.819	72.99%
29	10/2021-22	Development of Footpath and berm of sukhdev vihar road and covering of sukhdev vihar Nala	93.66.155	33.71.909	64%
30	11/2021-22	Widening of Road stretch between Nizamuddin railway station to Lodhi Road	90.23.328	33.77.432	62.57%
31	15/2021-22	A/R and M/o PWD roads under Div M412. upkeeping of Watch and ward of sample stretch of street scrapping from Chirag Delhi to Sheikh Sarai	64.24.940	24.92.234	61.21%
32	17/2021-22	A/R and M/o PWD road under Div SER-1 , Water taker with GPD tracking system and hydraulic jet facility for day to day cleaning of kerbstone crash barrier footpath. removing plant etc	33.31.776	10.23.522	69.28%
33	31/2021-22	A/R and M/o of various road of PWD div SER-1. Repair of Sub way and FOBs under sub div SER-14	26.17.981	10.82.012	58.67%
34	32/2021-22	A/R and M/o various road of PWD div SER-1 , security guard in sub- div and store under SE R-11-14	96.58.484	33.89.162	64.91%
35	36/2021-22	A/R and M/o under div SE R-1. Application of Systematic enamel paint(Labour only) on the busy road of Sub Div SER11 & 12	93.23.570	14.24.641	84.72%
36	37/2021-22	A/R and M/o under Div SER-1 application of systematic enamel paint (Labour only) on the busy road of Sub Div SER13-14	72.24.380	11.03.885	84.72%
37	2/2022-23	A/R and M/o of various road under Sub div R-14 desilting of drains	96.74.105	24.19.494	74.99%
38	3/2022-23	A/R and M/o of various road under Sub div R-13 desilting of drains	96.46.621	24.12.620	74.99%
39	4/2022-23	A/R and M/o of various road under Sub div R-11 desilting of drains	76.37.983	29.02.434	62%
40	5/2022-23	A/R and M/o of various road under Sub div R-12 desilting of drains	51.80.548	19.68.608	62%
41	12/2022-23	A/R and M/o of various road under SE R-11 providing service of watch and ward and regular cleaning. prepare sample stretch from chirag delhi FOB to sheikh sarai FOB	91.81.380	33.50.286	63.51%
42	37/2022-23	A/R and M/o PWD road under SER-11 operation water tanker with sprinkler system	11.06.205	2.98.786	72.99%
43	38/2022-23	A/R and M/o PWD road under SER-12 operation water tanker with sprinkler system	8.84.964	2.39.029	72.99%
44	39/2022-23	A/R and M/o PWD road under SER-13 operation water tanker with sprinkler system	11.06.205	2.98.786	72.99%
45	40/2022-23	A/R and M/o PWD road under SER-14 operation water tanker with sprinkler system	11.06.205	2.98.786	72.99%

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46	95/2022-23	A/R and M/o various road under Sub Div SER-13 up keeping and cleaning work of subway and FOBs	30.73,502	13.21,250	57%
47	96/2022-23	A/R and M/o various road under Sub Div SER-11 up keeping and cleaning work of subway and FOBs	17,07,390	6,33,954	62.87%
48	97/2022-23	A/R and M/o various road under Sub Div SER-14 up keeping and cleaning work of subway and FOBs	15,53,725	5,76,898	62.87%
49	101/2022-23	A/R and M/o under div SER, painting with synthetic enamel paint at various location of kerbstone and verge etc. under Sub div SER-13	37,96,746	11,33,329	70.15%
50	108/2022-23	A/R and M/o under PWD SER-1 painting of Kerbstone railing jersery barrier and central verge of sub div R-11 to R-14	2,98,11,329	78,34,417	73.72%

The estimates of works are prepared by technically expert engineers on the basis of prevalent DSR and depending upon the prevailing market rates but still it has been observed that tenders has been received and accepted quoting the rate much below the estimated cost. Moreover, today the rates of every commodity are rising spirally yet the tender has been accepted much below the estimated rates.

Such type of unreasonable variation can be attributed to either wrong assessment of the quality of items or sketchy estimates prepared in unprofessional manner. The above detail of work awarded below the estimated cost shows that estimates were prepared casually and no proper attention was given to prepare estimates on more realistic basis. The Executive Engineer HOO advised to prepare estimates more carefully and realistically.




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TAN-3:Short comings in maintenance of Service Books.

(Audit Memo. No.06 Dated: 07.08.2023)

During the test check of Service books maintained by The Executive Engineer(C), South East, Road 1 (Division M-412) Ishwar Nagar, Mathura Road, New Delhi-110065, the Service Books of following employees have been test check by the audit. -

Sr. No.	Name & Designation(S/Shri/Ms)
1	Birmu, Beldar
2	Kamla devi, Beldar
3	Premchand Tiwari, Beldar
4	Ram Vilas, Beldar
5	Bikan Sahu, Beldar
6	RamNath, Beldar
7	Ratna Beldar
8	Utrapadi, Beldar
9	Charan Singh, Beldar
10	Junglee, Beldar
11	Inder Pal, Beldar
12	Dalbir singh, Beldar
13	Karan Singh, Beldar
14	Girija, Beldar

The following shortcomings have been noticed during the test check: -

1. The particulars of each government servant at the first page of the service book should be re-attested after every five years and fresh photo graphs should be appended and attested after every 10 years. But on test check/scrutiny of service books it has been noticed that this has not been done in the concerned Service Book mentioned above.
2. Service Book to be shown to the official every year as per SR 202:
The Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been verified. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. showing the service book to the official and obtaining his signature therein has been complied with in respect of the previous financial year. It is observed that the service books of the employees mentioned above at Sr. No 1 to 14 were not shown to them.

As per rule 32(1) of CCS Pension Rules, the office is required to get the service verified from P.A.O. in respect of the official who have rendered 25 Years of Service or are to be retired with in the 5 years. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned in the prescribe Performa. On review/test check of the records/ service book in this regard it was noticed that the verification of service from PAO has not been done of concerned staff that render service more than 25 years

The Executive Engineer(C), South East, Road 1 (Division M-412) Ishwar Nagar, Mathura Road, New Delhi-110065(2019-20 to 2022-23)

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3. Entry of AADHAAR No. has not been made in the Service Book of the employees mentioned above which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3 (03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.
 4. It has been noticed that HPL in respect of Sl.2 Smt. Kamla Devi has been filled for 590 days for 29- 1/2years in one go which is irregular.
 5. There are number of cutting and overwriting in the Service Books which are not attested by the HOO and white fluid also used which is not permissible.

The HOO may get the service books of all the employees be updated as per above observations and similar case may also be reviewed at your own level and compliance may be shown to next audit.



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TAN-4: Wastage of time & money due to foreclosure of work
(Audit Memo. No.11 Dated: 10.08.2023)

As per section CPWD works manual 15.1(2)(I) 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 records provided by Division South East Road-1, it has been observed that division has foreclosed a number of works awarded to the contractor as details of few instances are given below:

S. No	Name of the work/agreement No.	Name of the contractor	Stipulated date of start	Stipulated date of completion	Actual date of foreclosure	Remarks
1	Strengthening of 1.MMA Road 2.MP Rd 3. SMA on Modi Mill flyover 4. Strengthening of C V Raman Marg 5. Mata Mandir Road 6. Gurudwara Road 55/2019-20	M/S A S Infratech	11.12.2019	23.02.2020	02.06.2020	Foreclosed after 4 months of stipulated date of completion
2	Construction of FOB 1. near Krishi Vihar at J B Tito Marg 2.Bhisham pitamah Road 27/2019-20	M/S S S Chauhan & Sons	16/08/2019	13/02/2020	22/02/2021	Foreclosed after 12 months of stipulated date of completion
3	Improvement of drainage system from Mata Mandir red to Okhla red light 26/2022-23	M/s M T Builders	22/05/2022	20/06/2022	26/05/2022	Foreclosed due to refusal of contractor PG forfeited
4	Improvement of drainage system Gujar Samrat Mihir Bhoj chowk to Tyagraj stadium road. BRT road near Blind school, Chandulal Balmiki Road, Tyagraj Stadium and Nizzadmudin Khatta under SER-1	M/s M T Builders	22/05/2022	20/06/2022	26/05/2022	Foreclosed due to refusal of contractor PG forfeited

The Executive Engineer(C), South East, Road 1 (Division M-412) Ishwar Nagar, Mathura Road, New Delhi-110065(2019-20 to 2022-23)

2/1

	27/2022-23					
5	Construction of Brick Masonary near Modi Mill Flyover to protect govt Land from unauthorised encroachment and dumping of Malba under SER-12 14/2022-23	Sh. Jagdish Prasad Meena	28/04/2022	26/07/2022	31/05/2022	Foreclosed due to refusal of contractor PG forfeited
6	Construction of RCC Drain at Dhobhi Ghat under Sub div SER-14 28/2022-23	M/s Dev Enterprises	20/05/2022	18/06/2022	03/06/2022	Foreclosed due to refusal of contractor PG forfeited
7	A/R & M/O under div SER 1 Providing and fixing of missing railing on ring road from Andrews Ganj to AIIMS 25/2022-23	M/s Jagdish Associates	07/05/2022	20/06/2022	22/07/2022	Foreclosed due to delay in execution of work by contractor Hence PG forfeited

Since the above mentioned works were foreclosed causing wastage of Govt. time & money and delay in execution of work. The Executive Engineer is advised to minimize the instance of foreclosure of work to save precious Govt. time and money.




TAN-5: Huge Savings.

During the scrutiny of Budget and expenditure statements provided by South East Road-1 division it has been observed that division had made huge savings in the financial year 2019-20 as per details given below:-

(Rs. In Lakhs)

S. No.	Head	Budget Allotted	Expenditure	Savings	% of Savings
01	Revenue	1555	1373.22	181.78	11.69
02	Capital	2685	1075.15	1609.85	59.96

The Executive Engineer/DDO advised to avoid such instances in future and surrender the savings of the budget, if any within time prescribed by finance department.

