

61

**DIRECTORATE OF AUDIT
GOVT. OF NCT DELHI
DELHI SECRETARIAT,
NEW DELHI – 110002**

Sub:- Audit Report of Executive Executive Engineer (C) (North West) Roads-2, Road No. 43, Sainik Vihar, Near Keshav Mahavidyalay, Pitampura, New Delhi for the period 2017-19.

INTRODUCTION:-

The I.A.R on the accounts of Executive Engineer (C) (North West) Roads-2, Road No. 43, Sainik Vihar, Near Keshav Mahavidyalay, Pitampura, New Delhi for the period 2017-19 was conducted by the field Audit party No. X comprising of Sh. Ajay Kumar Chandna, IAO, Sh. Amit Kumar Sinha, AAO and Sh. Sukhbir Singh, UDC. The Audit was conducted during the period from 16/01/2020 to 24/01/2020. This was the internal audit.

AIMS AND OBJECTIVES:-

The main activities of the Division are to undertake the work of roads including strengthening, widening and maintenance of roads falling under area of its jurisdiction.

HOD/HOO/DDO's/CASHIERS:-

POST	NAME OF THE OFFICER & DESIGNATION	PERIOD
HOO/DDO	Sh.Parveen Kathuria, Executive Engineer	01.04.17 to 20.07.17
	Sh. Baljeet Singh, Executive Engineer	20.07.17 to 30.09.18
	Sh. Rajesh Kumar, Executive Engineer	01.10.18 to 31.03.19
DDO	-do-	-do-
Cashier	Sh. Raj Kumar Miglani	01.04.17 to 31.03.19

Budget Allocation & Expenditure for the year 2017-19

(Amount in Rs. Lakh)

Financial year	Budget Allocation	Expenditure
2017-18	2111	2110.48
2018-19	4315	3261.57



①

Statutory Audit:-

The Statutory audit of the Executive Engineer (C) (North West), M-312 Roads-2, Road No. 43, Sainik Vihar, Near Keshav Mahavidyalay, Pitampura, New Delhi was conducted upto 2016-17 by AG (Audit), Delhi.

Vacancy Statement:-

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1	Group C	58	38	20

Maintenance of Records:-

The maintenance of records of Executive Engineer (C) (North West) M-312, Roads-2, Road No. 43, Sainik Vihar, Near Keshav Mahavidyalay, Pitampura, New Delhi for the period 2017-19 was found satisfactory subject to observations made in current audit report and in test audit note.

Old Audit report

There were 14 audit para's outstanding in the previous audit report. Two paras have been settled as taken as fresh. The remaining 12 para's have been incorporated with current audit report as part-I (old audit report).

(A)

S. No.	Year	Total Para's	Para Settled	Para no. of settled para's	Outstanding Para's with para No.
1	2007-08	05	NIL	NIL	1, 2, 3, 4 & 5
2	2009-10	04	01	Para No. 08 settled as taken as fresh	6, 7 & 9
3	2010-17	05	01	Para No. 10 settled as taken as fresh and Para No. 13 settled	11, 12 & 14
TOTAL		14	0	03	11

S

(B) Details of Old Recovery:- NIL

S. No.	Year	Para No.	Outstanding amount	Settled	Balance recovery
1	2010-17	13	7485/-	7485/-	NIL

(C) Current Audit Report :-

Details of Current Recovery (Audit period 2017-19):- NIL

The internal audit report has been prepared on the basis of information furnished and made available by the Executive Engineer (C) (North West), M-312, Roads-2, Road No. 43, Sainik Vihar, Near Keshav Mahavidyalay, Pitampura, New Delhi, disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.



**(Ajay Kr. Chandna)
Inspecting Audit Officer
Audit Party No.X**

PART-I
Old Audit Report (2007-2017)

CLD REPORT

(PART - I)

Ref. Audit Memo No. 09 Dt 21/10/08

RARA-NO.02

PARA No - (C1)

Sub:- Foreclosure of Contract-Construction of Pedestrian Subway across road No. 43 near Shakur Basti Railway Station, Rani Bagh, Delhi.

Agreement no. 4/EE/PWD/CRMD-M-312/07-08

- i. The scrutiny of the work file and other records made available to audit revealed that the subway committee accorded the approval on 27/09/2006 for construction of hump type subway across road No.43 subject to the condition that CRR I will provide their findings and comments regarding location as well as pedestrian volume. The A/A and E/S for Rs 2,82,79,000/- accorded by the competent authority.
- ii. CRR I vide letter dt. 23/10/06 not recommended the Pedestrian Subway for the location and recommended a Polican (push button) signal - "Stop and Go" for the location. The CRR I was also of the view that the later is more economical and effective.
- iii. T.S. accorded by the competent authority on 21/12/06
- iv. The department invited open tenders which were opened on 7/2/07.
- v. The Ex. Engineer of the division vide letter dt. 22/2/07 has intimated the Chief Engineer Zone-3 about CRR I's report which clearly stated that pedestrian subway is not feasible.
- vi. The work was awarded to M/S R.K. Construction at quoted rate of 52.37% above the estimated cost on 2/4/07 by getting the approval of the competent authority. The estimated cost and tendered amount of the project was Rs 1,08,09,398 and 1,64,70,280/- respectively.
- vii. In between the department paid an amount of Rs 10,04,284/- to NDPL for shifting of transformer to get the site clear for execution of work.
- viii. The project was inaugurated by the Hon'ble Minister on 8/5/07.
- ix. The chief engineer M-3 on 23/5/07 directed the SE M-31 to submit the proposal for foreclose of the contract as the local MLA Dr. S.C. Vats has proposed for the conversion of subway into foot over bridge. Later on, the local MLA proposed to construct a subway across road No. 41 instead of Road No. 43 and consider to construct FOB with an elevator at road No. 43.
- x. The Chief Engineer M-3 on 20/6/07 has moved the proposal to utilize the sanction for the construction of subway across Road No. 41 for which the contractor has also given his consent to execute the work at his quoted rates for the different site.
- xi. The subway committee approved the construction of FOB at road no 43 in Sep'2007. The feasibility report in this regard was given by M/S TPA Engineering consultants.
- xii. The Head Quarter withdrawn the sanction of Rs2,82,79,000/- issued for the project. Accordingly the decision for the foreclosure of the contract under clause 13 of the agreement was conveyed to the contractor on 17/11/08.

44

56

27

H/C.

The department incurred an exp. Of Rs 13,39,701/- the detail of which are as under:

a	Soil investigation	89015/-
b	News paper advertisement for tenders.	36137/-
c	Exp.for inauguration advt.	1,52,568/-
D	Exp. Of tents, tea and snacks	56,897/-
e	Amt paid to NDPL	10,04,284/-
	TOT AL	13,39,701/-

In addition to this the department has also paid to M/S TPA Engineering consultants for the study of feasibility of FOB and for the preparation of Geometrical Architectural and Structural Drawings/Designs for which information was sought vide Memo No-7 but no reply has been given by the department.

From the records it also revealed that the contractor raised a claim of Rs.20,24,528/- (Rs.16,47,028/- i.e 10% profit of the tendered amount + Rs. 3,77,500/- on account of actual expenditure incurred in deployment of staff and hiring of machinery etc.) against the department. The matter is pending with the Arbitrator.

In view of the above, it is not understood why the department go ahead with the project and spent a huge amount before the start of the work when the CRRI not recommended the construction of Pedestrian Subway for location much earlier. When the project was withdrawn on the request of local MLA it is not understood why the department has not taken up the issue of refund of money (Rs.10,24,284/-) paid to NDPL because the NDPL authority has not yet shifted the transformer as evident from the records.

Due to foreclose of contract, the intended purpose not served and intended beneficiaries could not avail the facilities of Subway and FOB as on date. Moreover, the whole exercise and the expenditure incurred on the project has become the wasteful expenditure due to poor planning.

The department may initiate action to take back money from the NDPL and the outcome of the arbitration case may also be intimated to the audit.

2
PARA No. 02

PARA No. 02

55
26
Ref. Audit Memo No.12dt.22/10/2008
& Audit Memo No.18 Dt.04/11/2008

Sub: Strengthening of Outer Ring Road No-26, from Madhuban Chowk to Mangol Puri Chowk-unjustified hindrance considered in EOT.
Agreement No.08/EE/PWD-X/2007-2008.

The scrutiny of the work file and other records made available to audit revealed that the estimated cost and tendered cost of the work was Rs.4,86,47,081/- and Rs.7,41,96,528/- respectively. The work was actually completed on 05/05/2008 as per the completion certificate recorded by the competent authority. There was a delay of 240 days in the completion of work. The department recommended the EOT without levy of compensation and competent authority granted the EOT subject to the rectification of certain defects for which the matter has been taken up by the department with the contractor. The final bill of the work has not yet been paid to the contractor.

On going through the records it has been noticed that the unjustified hindrance of 116 days were considered while recommending the EOT at the later stage. In this regard, the letter dated 15/12/2007 written by the then E.E. is self-explanatory. Moreover, the S.E. in his inspection notes has commented about the slow progress of work and these communications were also not accounted for while recommending the EOT. As such the department justified the hindrance of those 116 days for which the delay was on the part of the contractor, the unjustified hindrances are as under:

S.No.	Nature of Hindrance	Net period of hindrance	Net period for which EOT recommended	Grounds of recommendation
1	Non availability of job mix formula.	9.5.07 to 28.6.07 51 days	90% of 51 days = 46 days	Job mix formula received from Roorkee on 28.6.07
2	Non availability of bituman from IOC refinery & permission from Traffic Police.	29.6.07 to 17.7.07=19 days	45 % of 19 days = 9 days	No documentary evidence is available in the record but 45% of that hindrance accepted as per the hindrance recorded in the register.

3	Due to non availability of permission from Traffic Police and uncertain weather.	18.7.07 to 31.7.07=14 days	75% of 14 days =11days	Permission not received from the Traffic Police for execution of work in day time
4	Work held up due to rain	3.8.07 to 5.8.07=3days	3 days	The bitumen work not taken up due to rain, fog and low Temperature
5	Slow progress due to heavy traffic in peak hours.	6.8.07 to 16.8.07=11days	50% of 11 days=6days	Permission not granted by Traffic Police to work in day time.
6	Work held up due to fire in hot mix plant.	17.8.07 to 30.9.07=45days	90% of 45 days=41days	Hindrance beyond the control of the contractor, hence recorded on humanitarian ground.
		TOTAL	116days	

As per provision contained under clause 2(ii) of the terms of contract in case the completion period exceeds 3 months from the stipulated date of completion, then penalty @ 1% per week of the tendered cost subject to a maximum of 10% of the tendered value for work is recoverable from the contractor for delay in work. There is an abnormal delay of 8 months in the execution of work.

The then E.E. in his letter dated 15.12.2007 addressed to A.E. incharge has specifically pointed out that the delay for the period w.e.f. 09.05.07 to 08.06.07 attributable to the Contractor. He further asked the concerned A.E. the reasons for not considering the earlier correspondence while commenting on the Contractor's letter. Hence, the reasons for unjustified delay are as under:-

- (1) The date of start as stipulated in the agreement was 9.5.07. The work was not started by the contractor upto 1.6.07 as evident from the records. In this regard references are invited to the correspondence resting in division and sub-division letter dated 21.5.07, 1.6.07 & 15.12.07 in which it was stated that the work was not started by the contractor upto 1.6.07. Hence, the delay from 9.5.07 to 8.6.07 attributable to the contractor. Reasons for consideration of this period need elucidation.
- (2) The hindrance from 9.6.07 to 9.7.07 may not be considered because the responsibility for the arrangement of man & material for the execution work lies on the contractor. The contractor should take necessary steps in advance for the arrangement of material i.e from the date of award of work.
- (3) The hindrance from 9.7.07 to 8.8.07 may not be considered as the progress of work during the period is very slow inspite of availability of bitumen from the Refinery. In this context, the attention is invited to the SE's inspection notes

dated 23.7.07 & 10.12.07 where in it was clearly stated about the slow progress of the work Hence, the contractor failed to achieve the milestone as per Clause-5 of the agreement.

- (4) The then E.E. vide letter dated 15.12.07 stated that delay in execution was due to fire and break down in hot mix plant may not be considered as the department is not at all bear any responsibility for accident/damage occurred at the plant. The executive engineer vide letter dated 9.10.07 has also stated to the contractor that the hindrance in executing the work cannot be considered in compliance of the Clause-5 of the agreement but at the later stage weightage on account of this hindrance was considered by the department. The reasons thereof need elucidation.

In view of the above, it appeared that the time schedule for physical milestone stipulated by the tender accepting authority in the NIT in terms of Section-28.1.1(CPWD Manual 2007) has not been found followed by the contractor. It is also necessary to point out here that the department has withheld an amount of Rs.29, 67,861/- i.e. 4% of the tendered cost i.e R.7,41,96,528/- on account of not achieving milestones in the 5th R/A Bill but it is not clear why the department has not taken into account these correspondences while recommending the EOT without levy of compensation. The department may offer comments for the justification of the non-genuine hindrance of 116 days.

3 **PARAMOUNTS** PARA No. (03) Ref. Memo. No.10 dated 21/10/2008

Sub: Inspection vehicle for the use of the Division-Estimated Cost- Rs.1,17,600/- .

On going through the file Nos 54 (1866) AE-II & 54 (1887) PWD M-312/2007-08/AE-II, it has been noticed that the department awarded the work of providing inspection vehicle for the use of Division for the period from 13/04/2007 to 12/10/2007 to M/S S.S. Builders & Construction Company at the negotiated rate of 27.90% above the estimated cost,

Later on the department invited fresh tenders and awarded the work of providing inspection vehicle for the use in PWD M -312 for the period from 12/12/2007 to June-2008 to M/S S.S. Builders & Construction Company at 23% above the Estimated Cost.

- On scrutiny of the files it has been observed that:
- (1) While preparing the justification, different analysis of rates were taken into account, details as under:-

S.No.	Item	Previous contract	Current contract
01	Providing Inspection in good running condition, fuel and driver	Rs.666.60	Rs.650.00
02	Extra Amount for extra kilometer	Rs.6.39	Rs.5.50

It is not understood how the justification in the current contract was worked out to Rs. 23.09% above the estimated cost when the cost of fuel & Labour (Driver) has been increased in the recent time.

(2) The analysis of rates, Comparative Statement and the documents regarding service tax No of the agency are not placed on record in the Current Contract file.

(3) The department may explain the reasons for inviting % rate tender instead of item rate tender for hiring of vehicle.

(4) As per Rule-19.2.2 Account Code Charges which cannot be classified under "Construction" "Repair" and "Machinery & Equipment" head of expenditure accounted as contingent charges and charging such contingent expenditure to the contingencies of work is strictly prohibited. But the department is charging the expenditure of hiring of vehicle to work-A/R & M/O various roads under Sub-Division-II.

The department has asked vide audit Memo No-10 dated 21/10/2008 to explain the above irregularities but no reply has been given by the department.

In view of the above, it appeared that the justification in the previous contract was worked out as 28.14% above the estimated cost which is on higher side and the work was awarded at higher rates without assessing the prevailing market rates. Moreover, it is not understood why the department has invited percentage rate tender for the hiring of vehicle when the estimate was prepared by taking into account the prevailing market rates. The tender process in this regard was also not correct. It is also noticed that the Contractor is not charging anything on account of Service Tax and as such no Service Tax was deposited by the Contractor. The department may offer comments on the observations and do the needful under intimation to audit.

PARA No. 06 ~~PARA No. 04~~ Ref. Memo No. 16dt. 24/10/2008

Sub: Charging of Office Expenses to the works

As per Rule-19.2.2 Account Code Charges which cannot be classified under "Construction" "Repair" and "Machinery & Equipment" head of expenditure accounted as contingent charges and charging such contingent expenditure to the contingencies of work is strictly prohibited.

During the test check of the records of M-312 it has been noticed that :

The Division is purchasing the stationary items for the office of Superintendent Engineer and Chief Engineer and charging the same to works. Since each office has its own budget and budget provision for stationary and it should have been made from their own budget under the Head 'Office Expenses'.

Moreover, these stationary items have not been entered in the Stock Registers maintained in the Division. As per GFR the material received should be entered in the appropriate stock register. The officer in charge of stores should certify that he has actually received the material and recorded in the appropriate registers.

Property Register has not been maintained by the Division.

It has also been noticed that furniture items worth Rs.49074/- were purchased by the Executive Engineer and a Photostate machine for Rs.183970/- was purchased by the division and charged the same to work but the above items have not been entered in the Property Register of the Division.

As per GFR Rule 192(1) & 192(2) the inventory for fixed assets shall be maintained. Fixed assets & consumable goods and material should be verified at least once in a year and the outcome of the verification may be recorded in the registers but physical verification of goods cannot be conducted in respect of the goods purchased by the division as the goods have not been entered in any of the stock registers maintained in the division and at a later stage actual position of stock in hand cannot be verified.

Total Expenditure Incurred on stationary and general items for Chief Engg. & Supdt. Engg. office during the year 2007-08 was 3.51 lacs.

Reasons for not making the budget provisions in their own budget under Office Expenses & charged the same to works may be explained to audit.

On test study of the stationary record of sub-division-IV it has also been observed that no proper record maintained by the sub-division for receipt and issue of these items.

5
05
~~PARA NO-10~~

Ref. Audit Memo No.19dt.05/11/2008

~~PARA No - 05~~
Sub: Expenditure on Engagement Casual Worker ie computer operator and driver amounting to Rs.258204+96568=354772/-

During the scrutiny of records of the Division it has been observed that:

- (1) Office of Chief Engineer has engaged a computer operator in his office and payment for the same was made by the office of the Exe. Engg. PWD-10 (M-312) and charging the same to work.
- (2) Project Manager (common wealth game project) has engaged a Driver for which payment was also made by the office of Ex. Engg., M-312, charging the same to works.

4/c.
As per G.I.M.F.OM No.49014/18/89-Estt.(c) dated 26/02/1990. There is a complete ban on engagement of casual works for duties of Grade-'C' Posts. The Chief Engg. and the project manager (common wealth game project) has their own budget. Reason for not making provision in their own budgets also charging the expenditure to works may please be intimated to audit.

~~PARA NO-11~~

~~PARA No - 06~~
Sub: Non production of records.

The following records have not been provided to audit:-

- (1) Spouse Information
 - (2) AMC files.
 - (3) Log book & other related records
 - (4) List of unserviceable record/Condemned items.
 - (5) T.R-5 Stock Register.
- REKHA

- 48
e/c
- (5) As per Provision of CPWD-Manual Vol.-II . The Asstt. Engineer are required to submit the measurement books in use in sub-division to the Divisional Office from time to time so that atleast once a year the entries recorded in each of the books are subjected to a percentage check. The Divisional Officer is expected to ensure that this annual reviews is conducted regularly.

The measurement books are required to be reviewed by Divisional Accountant under the supervision of Executive Engineer.

TAN PARA No. 03

Ref. Memo No-15 Dated: 24/10/2008

Sub: Liveries Records.

During the course of audit the test check of Liveries Record the following shortcomings were noticed:-

- (1) Liveries Stock Register has not maintained in proper format.
- (2) Paging certificate was not recorded in issue register.
- (3) Liveries issue register has not been signed by the responsible office.
- (4) It is noticed that the turbans were issued to each and every male employee whereas as per rule turban may be issued to Sikh Employee and Daily Wearers. HOD is requested to certify that turbans are being issued only to Sikh employees and employees who are wearing the turban regularly.

TAN PARA No. 04

Ref. Memo No.08 Dt: 21/10/2008

Sub: Maintenance of Service Books.

During the test check of the service books some discrepancies were noticed which may be rectified and compliance may be shown to audit:-

- (1) **Re-attestation** : The particulars of each Govt. servant at the first page of service book should be re-attested after every five years but the same was not found in any of the service book produced to audit.
- (2) **Pasting and attestation of Photo**: Photograph of following officials were not pasted in Service Book.

47
10/2
10/2

S.No.	Name of official	Date of Birth	Date of Appointment
1.	Shri Sri Ram, Beldar	12/06/51	02/2/1993
2.	Shri Ramesh Chand, Beldar	01/05/6	11/04/85

Such other types of cases may be reviewed at your own level.

(3) **Home Town Declaration:** Entry of Home Town Declaration was not signed by the competent authority in the service book of Shri Kartar Singh, Beldar.

TAN PARA No.05

Ref. Memo No.17 Dt: 21/10/2008

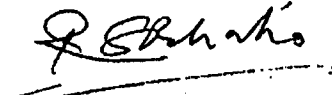
Sub: Non-conducting of Physical Verification of consumable/non-consumable items of Stores Library.

As per Rule 192 (1) and 192(2) all the consumable/non-consumable goods should be physically verified atleast once in a year and certificate in this regard may be recorded in the Stock Register.

During the test check of Stock Register of Stationary and Library it has been noticed that physical verification has not been conducted by the department.

It was also noticed that paging certificate was also not recorded under the signature of competent authority.

Immediate steps may be taken to conduct the annual physical verification.


1/2

46
②
②

PART-II

⑥

CURRENT AUDIT REPORT OF PWD CRMD M-312, SAINIK VIHAR, NEW DELHI FOR THE PERIOD 2009-10

⑥
⑥
⑥

Para No.01

Ref. A.M.No20 dt.29.11.10

Subject: Performance of Division

CBMD M-312 is a maintenance division which is undertaking the strengthening, widening and maintenance of Road No.40,-41,41A,42,43,44,37,38,45m wide road A-1,A-4,A-5,B-1 to B-6 keeping in view the provisions of CPWD Manuals and Accounts Code. These manuals provide various checks and control to ensure economy, efficiency and effectiveness in PWD projects. While assessing the level of compliance with these provisions, the following observations were noticed:-

Delay in completion of works:-As per CPWD Manual Section 28.1 at the time of issuing NIT for a particular work the Engineer in Charge should specify the time allowed for completion of the work consistent with the magnitude and urgency of the work and as per 28.2 the time allowed for carrying out the work as entered in the contract shall be strictly observed by the Contractor. Section 28.3 further specifies that the work shall throughout the stipulated period of the contract be preceded with all due diligence time being deemed to be the essence of the contract on the part of the Contractor. To assess the performance of the division a consolidated report on agreements/work orders regarding estimated cost, tendered cost, SDOS/SDOC, actual date of completion, payment made to contractor etc. was asked for which revealed that only 60% of works were completed during audit period and %age of works completed in time is only 52% as detail given below:-

Total work awarded	Total work completed	Completed within SDOC	%age of timely completed work	Completed after SDOC	%age of delayed works	Work completed with delay	Works in progress	%age of works in progress
58	35(60%)	30	52%	05	48%	5	23 (including 2 transferred & 1 rejected work)	40%

45-~~32~~ 45
①
②

Above data clearly indicates that only 52% of achievement has been made within the agreed and stipulated date. However, section 28.5 of CPWD Manual states that the tender accepting authority shall review the progress of work each month with all the concerned disciplines including the contractor.

List of works in progress shows that works are delayed for even upto 18 months but no case of penalty/any other action taken against the contractor noticed from the records.

Reasons for affecting the progress of work may be located and remedial measures taken in this regard may be intimated to audit.

2. Unrealistic preparation of estimates: Besides above during test check of work files instances of improper preparation of estimates for works have also been noticed which ranges between -48% to 38% in escalation as compared to tendered cost :-

S.N.	Agreement No.	Estimated Cost (in rupees)	Tendered cost (in rupees)	Expenditure on deviation and extra items till date (in rupees)	%age of escalation due to deviation/extra items
1	9	6,41,039/-	5,28,280/-	1,15,243/-	22%
2.	14	7,76,886/-	6,58,722/-	1,43,735/-	22%
3.	29	6,70,729/-	5,43,290/-	1,28,489/-	24%
4.	39	3,88,738/-	4,19,798/-	1,59,687/-	38%
5.	43	5,96,031/-	3,93,440/-	(-1,90,410/-	-48%

All above cases alongwith other similar cases may be reviewed and reasons for improper preparation of estimates may be identified in order to avoid the recurrence of such instances in future. Corrective measures taken in this regard may also be intimated to audit.

As per provision contained under par 23.1.2(2) of CPWD Works Manual-II, "deviation beyond the limit of 10% should not be made at site without in principal approval of TS authority. Once in principal approval is obtained the total deviation shall be sanctioned by officers as per delegation of powers." But as per records provided to audit, no approval from competent authority for the huge deviation as shown above has been found in the file.

Non-execution of Road Restoration Work: It has been observed that out of 49 road restoration works estimates prepared during 2009-10, payment of 41 works have been received by division but only 9 works (18%) have been executed by department till date and an amount of Rs. 3,72,47,853/- is still lying with the department This fact may be brought to the notice of higher authorities for further necessary action at their level.

44
44
44

7

Para No.04

Ref. A.M. No.18 dt.26.11.10

07

Subject: Road Restoration Work.

Scrutiny of records revealed that during 2009-10 Division had prepared estimates of 49 Road Restoration Works which were sent to various concerned agencies/departments like DJB, NDPL, Airtel MTNL etc. As against estimates of 49 RR works, 41 payments amounting to Rs.4,38,28,726/- were received by the division but during audit period only 9 works were executed and payment of only 6 works amounting to Rs.65,78,853/- was made. Hence, an amount to the tune of Rs.3,72,47,853/- is still lying with the division for execution of RR works. Reasons for non-execution of RR works till date as asked for not intimated to audit. Further, it has also been observed from the register of RR maintained by the division that no proper record for these works been maintained separately for each & every work which restricts audit to verify whether payment made for a particular work exceeded the amount received for that work from concerned agency/department. Hence, department is hereby advised to maintain the register properly having full details regarding payment received and expenditure incurred against each work and outstanding balances lying with the department for the works to be executed so that department may monitor the each & every work.

Para No.05

Ref. A.M. No.14 dt.23.11.10

Subject - Engagement of Technical Staff.

Scrutiny of Agreement/work files of agreement No. 18 & 23 revealed that both the agreements were made with M/S Gupta Construction Company. As per work files the period of work was w.e.f 01.07.09 to 30.11.09 and 31.07.09 to 31.10.10 respectively.

Clause 36 of Agreements reveals that the principal technical representative or other technical representatives shall be actually available at site fully during all stages of execution of work, during recording/checking/test checking of measurement of works, and whenever so required by the Engineer-in-charge. Further, the representatives shall not look after any other work. In the event of non-fulfilling the provision of clause no. 36(i) recovery shall be made from the contractor according to salary fixed to technical staff.

But while scrutiny of said agreements it has been noticed that the following same technical staff/representatives were engaged in both the works which is against the clause 36 of agreement.

- 1 Sh. Harsh Gandhi Gr. Engineer
- 2 Sh. Rajesh Kumar Gupta; Gr. Engineer

Salary P.M
Rs.22,500/-
Rs.15000/-
Rs.37500/- P.M.

43
②
③

In response to the memo department has replied that the work related to agreement No.23 could not started on the SDOS (Stipulated date of start) due to non receipt of job mix formula. After receipt of job mix formula on dt.14.11.09 the work started on 25.11.09 and so with the approval of competent authority mile stone of the work was rescheduled and list mile stone was 12.04.10 and so there was no over lapping period for supervisor/Technical staff.

In view of above, an amount of Rs.7500/- for the over lapping period w.e.f. 25.11.09 to 30.11.09 for 6 days may be recovered from M/S Gupta Construction Company and credit into Government account under intimation to audit.

Para No.06

08

Ref. A.M.No.17 dt.25.11.10

Subject: Charging of Office Expenses to the works

As per Rule19.2.2. Account Code Charges which cannot be classified under "Construction" "Repair" and "Machinery & Equipment" head of expenditure accounted as contingent charges and charging such contingent expenditure to the contingencies of work is strictly prohibited. During test check of records of CRMD M-312 it has been observed that following contingent expenditure (for SE's office) has been charged to the contingency of works:

S.No.	Name of Item	Amount
1	Photocopier machine (For SE Office)	Rs.1,66,000/-
2	Stabilizer (For SE Office)	Rs. 6,500/-
3	Stationery items	Rs.30,555/-
4	Engagement of Sweeper (On contract basis)	Rs.18,890/-
5	Engagement of Security Guard (On contract basis)	Rs.1,52,000/-

Above data shows that division has incurred an amount of Rs.1,72,500/- for SE Office. Since each office has its own budget and budget provisions, it should have been made from their own budget under the head "Office Expenses".

Moreover, Stock Registers and Property Registers were not produce to audit to verify whether these items were actually received and recorded in the appropriate registers. Reasons for not making the budget provisions in their own budget under Office Expenses and charging the same to works as asked for still awaited from the department.

8
~~Para No.08~~

42
42
9
Ref. A.M No.13 dt.23.11.10

9
Subject: Reconciliation Statement

As per (receipt and payment) Rule 47(2) a cheque remaining unpaid for any cause, six months after the month of its issue and not surrendered for renewal should be cancelled in the manner indicated under the Rules with the difference that no acknowledgement of the stop order may be insisted from the bank.

During the scrutiny of Bank Reconciliation (Form-51) for the period ending August-2010, it has been noticed that cheques amounting to Rs.6581256/- as per list enclosed were issued by the division but become time barred.

B.F=43,39,422.55

S.No	Cheque No.	Date	Amount (In Rupees)
1	A-889384	26.02.99	390.00
2	A-889811	14.05.99	350.00
3	C-128959	07.08.99	11625.00
4	C-127113	16.08.00	20700.00
5	A-258022	14.11.00	4998.00
6	C-127047	28.03.01	20700.00
7	C-257535	31.03.01	338322.00
8	C-127217	17.04.01	1848.00
9	A-258397	14.06.01	1721.00
10	C-127306	05.09.01	4131.00
11	C-127348	29.11.01	930.00
12	C-144744	25.10.02	22725.00
13	C-169451	15.05.04	39200.00
14	A-047936	07.07.04	350.00
15	C-169504	15.10.04	1317.00
16	A-048107	31.08.05	7290.00
17	A-048166	08.10.05	1984.00
18	A-049019	24.11.06	15000.00
19	C-235800	15.01.08	3000.00
20	A-662891	02.05.08	1119.00
21	A-662974	12.08.08	9291.00
22	A-662975	12.08.08	3985.00
23	A-662982	23.08.08	448799.00
24	A-662986	23.08.08	31283.00
25	A-662988	23.08.08	28966.00
26	B-624134	23.08.08	669794.00
27	C-238680	23.08.08	2955.00
28	A-662990	26.08.08	176911.00
29	A-662994	26.08.08	283033.00
30	A-662998	27.08.08	84640.00
31	A-874351	10.10.08	1850.00
32	A-887209	10.02.09	3452.00
33	A-887308	16.04.09	1196.00
34	C-259508	28.08.09	13575.00
			6581255.55

(4)

(7)

Annexure - I

Page no (1)

Agreement No.	Name of Cont.	Name of Work	Tender Amount	Estimate Cost	Date of Start/Date of Compl.	Actual Date of compl.	Total Payment till dt.	Status of work as on date Compln progress.	Remarks. Delay till date
5	/EE/PWD CRM D M-312/2009-10	Sh. Praveen Kumar Gupta. A/R & M/O various Roads under Sub Division M-3123 and M-3124 of Division CRM D M-312. dg. 08-09. SH:- Patch repair of damaged surface.	966287.00	809625.00	04.05.09 03.08.09			Work in progress	16 Months
11	/EE/PWD CRM D M-312/2009-10	M/s Group Ten Security Service Pvt. Ltd. A/R & M/O various Roads under Sub Division M-3121, PWD CRM D M-312, during 2008-09. SH: Providing Security Guard for watch & ward of Sub Division office.	179329.00	144620.00	19.06.09 18.06.10			Work in progress	6 Months
21	/EE/PWD CRM D M-312/2009-10	Sh. Rajesh Chhiter A/R & M/O Roads under Sub Division M-3121, PWD CRM D M-312, during 2008-09. (SH:- Miscellaneous repairs and painting work).	1335584.00	1867950.00	22.07.09 21.07.10			Work in progress	5 Months
22	/EE/PWD CRM D M-312/2009-10	Sh. B. L. Yadav. A/R & M/O various Roads under Sub Divn. M-3122. PWD M-312 dg. 09-10. SH- Misc repair and painting.	2396848.00	37007421.00	04.08.09 03.08.10			Work in progress	4 Months
23	/EE/PWD CRM D M-312/2009-	M/s Gupta Const. Co. Strengthening of carriageway and improvement of Footpath of Road No.	42858273.00	43876588.00	31.07.09 30.11.09			Work in progress	12 Months

(23)

(6)

	10		44 (Shyamji Krishna Verma Marg)."																
24	/EE/PWD CRMD M- 312/2009- 10	Sh. B. L. Yadav.	ARR & M/O various Roads under Sub Divn. M-3124, PWD M-312 dg. 09-10. SH: Misc. repair and painting.	2058863.00	2997762.00	05.08.09 04.08.10					Work in progress	4 Months							
32	/EE/PWD CRMD M- 312/2009- 10	M/S Group Ten Security Service Pvt. Ltd.	ARR & M/O various Roads under Sub Division M-3122, PWD CRMD M-312, during 2009-10. SH: Providing Security Guard for watch & ward of Sub Division office & store.	219510.00	190878.00	01.09.09 31.08.10					Work in progress	73 Months							
35	/EE/PWD CRMD M- 312/2009- 10	M/S Good Year Security Service Reg.	ARR & M/O various Roads under Sub Division M-3124, PWD CRMD M-312, during 2009-10. SH: Providing Security Guard for watch & ward of Sub Division office, Division office and store.	385164.00	329200.00	04.10.09 03.10.10					Work in progress	72 Months							

22
12
39
5

36	/EE/PWD CRMD M- 312/2009- 10	M/s Good Year Security Service Reg.	A/R & M/O Roads under various Sub Division M-3123, PWD CRMD M-312, during 2009-10. SH: Providing Security Guard for watch & ward of Sub Division office, store and providing security and maintenance service at Subway Inderlok and Sasri Nagar and Agarsen Park at Keshav Puram.	1348065.00	1152192.00	04.10.09 03.10.10		Work in progress	Work Transferred M-314
38	/EE/PWD CRMD M- 312/2009- 10	M/s R. S. Khanna & Sons.	CONSTRUCTION OF FOOT OVER BRIDGE WITH RAMP FOR PEDESTRIAN ACROSS ROAD NO. 43 NEAR SHAKUR BASTI RAILWAY STATION, RANI BAGH, NEW DELHI	16569774.00	19445360.00	28.10.09 27.04.10		Work in progress	8 Months
41	/EE/PWD CRMD M- 312/2009- 10	M/s Fibertill Engineers.	Providing & installation of Retro Reflective Road signages on various roads at Delhi under PWD Maintenance Zone M-3.	152608544.00	178108545.00	19.11.09 18.05.10	58919783	Work in progress	7 Months
42	/EE/PWD CRMD M- 312/2009- 10	M/s A. V. Const. Co.	Restoration of Road No. 43 against item No. 4/18/26, 4/50/73. SH: Repair of footpath.	792159.00	915897.00	10.01.10 24.02.10		Work in progress	9 Months

(5)

20 38

(2)

47	/EE/PWD CRMID M- 312/2009- 10	Sh. Anil Kumar Garg.	Road restoration of Road No. 42-A and A-4, cut by IGL (Item No. 4/46 and 4/58 of 6/09).	2667809.00	3257555.00	30.01.10 29.03.10		Work in progress	8 Months
48	/EE/PWD CRMID M- 312/2009- 10	M/s Budhraj Const. Co.	A/R & M/O various roads SD M-3121 PWD & CRMID M-312 dg. 09- 10. SH: Misc. repair and painting works at outer ring road No. 26 from Madhuban Chowk to ROB Peera garhi.	1954479.00	2748143.00	10.02.10 09.08.10		Work in progress	4 Months
49	/EE/PWD CRMID M- 312/2009- 10	Sh. Satinder Mahajan.	Improvement of drainage system by constructing RCC tank drains at Road No. 43 from RD 500m to 3380m, Road No. 42, from RD 0m to 625m and road No. 44 from RD 0m to 350m I/C repair of Rani Bagh side drain at Road No. 43.	93107259.00	86501890.00	20.02.10 19.10.10	22305116	Work in progress	2 Months
50	/EE/PWD CRMID M- 312/2009- 10	M/s H. R. Builders.	Widening of approaches for ROB at road No. 37 Prembari Pul. Keshav Puram Delhi.	53497402.00	51551466.00	10.02.10 09.08.10	4421984	Work in progress	4 Months
52	/EE/PWD CRMID M- 312/2009- 10	M/s Chaudhery Const. Co.	A/R & M/O various roads under PWD. CRMID M-312 dg. 09.10. SH: Patch repair work.	3561852.00	3783971.00	03.03.10 02.09.10		Work in progress	3 Months

20
3
25

54	/EE/PWD CRM M-312/2009-10	M:s Radhey Shyam Gupta India (P) Ltd.	Road Restoration of Road No. B-2 in Rohini cut by NDPL (Item No. 2/97 of 12/09)	3639903.00	3450145.00	22.03.10. 21.04.10			Work in progress	7 Months
55	/EE/PWD CRM M-312/2009-10	M:s Radhey Shyam Gupta India (P) Ltd.	Road restoration works for service road of Road No. 40 cut by DJB for laying 150mm dia C.I. from E-2 block to M Block, Shwasitic Nagar. (Item No. 3/3 4/52 & 3/57 (Item No. 3/5 of 6/04).	1911202.00	1811566.00	27.03.10 26.05.10			Work in progress	6 Months
56	/EE/PWD CRM M-312/2009-10	Sh. Nand Lal Singh	AVR & M/O various road under sub division M-3121/PWD M-312 dg. 09-10. SH: Providing inspection vehicle for the use in the office of EE PWD CRM M-312.	313410.00	252750.00	10.04.10 09.03.11		111880	Work in progress	9 Months
58	/EE/PWD CRM M-312-2009-10	Sh. Ajay Kumar	AVR & M/O various road under CRM M-312. dg. 2009-10. SH: Providing inspection of vehicle for the use in the office of SE CRMC M-31.	313410.00	252750.00	04.04.10 03.04.11		150595	Work in progress	8 Months

19-18 25
2

PART-III

TEST AUDIT NOTE OF PWD CRMD M-312, SAINIK VIHAR, NEW DELHI FOR THE PERIOD 2009-10

TAN-01

Ref.A.M. No.19 dt.29.11.10

Subject:-Non maintenance of work register , work abstract and bill register

As per Para 10.10 to 10.15 of CPWD Manual "The Work Abstracts are required to be maintained in Sub-Divisional Office in a single sheet on each work, which should be sent regularly every month to the Divisional Office for compilation of monthly accounts. It also stipulates that Divisional office should prepare a permanent and collective record of expenditure incurred in the division, during a year, on each work in 'Register of Works' in form CPWA40 and 41 for major and minor work respectively"

During course of audit it has been observed that neither the work abstract is being maintained at sub-divisional level nor the register of works is being maintained in the Divisional Office. No doubt, the division is maintaining monthly accounts but as per CPWD manual before submission of the monthly account, the register of works should be completed and reviewed by the Ex. Engineer and date initialed by him in token of his having examined the entries and found to be correct. Reason for not maintaining Work Abstract and Register of Works be clarified to audit.

Bill Register: As the payments made in the Divisional Offices are made on receipt of bills from various Sub-Division, a consolidated record of all the bills received from the Sub-Divisions in respect of works/supplies should be maintained in bill register. Divisional Accountant should ensure that the register is properly maintained and kept up-to-date , it should be submitted to Xen every week who will ensure that in no case bills received afterwards are paid earlier. A similar register should be maintained at Sub-Division office in respect of payments to be made by AO. During course of audit it has been observed that bill register is neither being prepared at sub-division level nor in divisional office. Reasons for same may be clarified as non maintenance of records at three basic levels i.e. bill register, Work Abstract and Register of Works and directly giving voucher number to bills maximizes the possibility of over/double payment.

17
25
①

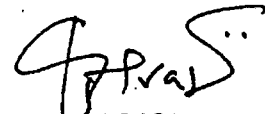
TAN-02

Ref. A.M. No.09 dt.11.11.10

Subject : PAY BILL REGISTERS (GAR-17)

During test-check, following irregularities were noticed in the PBR of 2009-10 :-

1. **No page counting certificate** – The mandatory page counting certificate not recorded in the PBR. Needful may be done now and shown to audit.
2. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, DoI and GPF No, the other details like pay-scales, designations, address, DOB, DOJ, DOS, details of loan/advances/refunds, etc were not written in the PBRs.
3. **No totals** – Vertical-totals of the columns were also not recorded in any of the PBRs. Needful may be done now and shown to audit.
4. **Past information not recorded** – Past information of the employees who are transferred-in to this unit were not noted in the PBR, from their LPCs (which are later-on required for income-tax purposes, etc.). Needful may be done now and shown to audit.
5. **GAR-18 not filled** GAR-18 (Abstract of the pay bills) were not found recorded in the PBRs.
The reply of the department has been considered but still it is advised to maintain the PBRs properly as per prescribed procedure.



(G.L.PRASAD)
Inspecting Audit Officer
Audit Party No.-V

PART- II

**CURRENT AUDIT REPORT
(01.04.2010 to 31.03.2017)**

PARA - 01

(Ref. Memo No. 07 dated 01.05.2017)

Sub: Public Works (Suspense) Deposit.

During the test check of the monthly account of March, 2016, 2017 and other related records of suspense deposit, it has been found that a heavy unclaimed/undeposited balance is still lying in the Head-8443-Part II/III/IV as per details given below:

S.No.	Particulars	Closing Balance March, 2015	Closing Balance March, 2016
1.	Part II: deposit by Contractor as Security	47522535	33352141
2.	Part III: Deposit Work	51509255	69208816
3.	Part V: Misc./Other Deposit	29243138	34438382

1 Civil Deposits Security Deposits (Part-II) - Security of contractors there is a balance of Rs. 33352141 which is lying under the part II. The divisional officer should review all the cases under Part II every month when the security deposit becomes due over refund, so that it can be refunded without delay. They should periodically review the deposits (FORM PWD-67) required to be maintained in the division. The division, however, did not mention year-wise details of above deposits, in the absence of which the pendency of these outstanding deposits could not be ascertained.

2 Civil Deposits Public Works Deposits - (Part-III) - Deposit Work - As per Para 3.4(1) of the CPWD Manual 2014 - "Whenever a deposit work is to be undertaken, the deposit should be realized before any liability is incurred on the work". Further, as subsequent Para 3.4(8) - "The EE should ensure that at any time during the progress of the work, the expenditure is not more than the deposits received for the work". From the above table it could be seen that the Division had received an amount of Rs. 69208816/- from the client departments. Hence, Client-wise, and work-wise breakup of expenditure against the above outstanding amount of Rs. 69208816/- may be made available to audit in the prescribed FORM 65 (in accordance with Para 15.2.5 of the CPWA Code) alongwith their relevant work files.

[Handwritten signature]

33
(b) (15)

3 Civil Deposits Other Deposits – (Part-V) – Withheld, Miscellaneous Deposit, etc. – As per Para 15.3.3 of the CPWA Code – “All other deposits are classed as Miscellaneous Deposits. This head also holds, until clearance, all items of receipt, the classification of which cannot be determined at once, or which represents errors in accounting awaiting adjustments” Further, amount of specified percentage of tendered value of work which is withheld for failures are also accounted in this head. Hence – (a) Client-wise and work-wise breakup of the above outstanding amount of Rs. 34438382/- may be made available to audit, along with their relevant work files. ; and (b) Elucidate reasons non-clearance of the amount due for refund, etc out of the aforesaid outstanding amount of Rs. 34438382/- in the books of this Division.

The facts & figures may kindly be confirmed. Factual inaccuracy, if any, may please be brought to the notice of the undersigned.

The steps may be taken to deposit the unclaimed balances in Govt. treasury which are lying with the department more than three years.

PARA NO. 02

(Ref. MEMO. NO. 09 dt.04.05.2017)

(a) **Sub:- Forecloser of work**

Agreement No. 73/EEPWD CRMD M-312/2012-13

Name of work: construction of drain from Block B-6 to Block A-8

And Block B-6 road B-1, Sector -17

Estimated cost= Rs. 19475905/-

Tendered cost= Rs. 10135261/-

Name of Agency= Sh. Kamal Singh

Stipulated date of Start of work= 14.09.2014

Stipulated date of completion of work= 11.01.2015

On scrutiny of the file, it came to notice that the work was not completed by the contractor due to not availability of clear site. The site was not clear near DJB water filling point and the work was foreclosed. The total payment to the contractor was made to the tune of Rs 6027739/- before the work was foreclosed This shows that the clear site was not handed over to the contractor which violates the section 15.1(2) of CPWD work manual which states that before the approval of NIT it is desired that clear site should be made available for execution of work.

G

10
PARA NO. 03

(Ref. MEMO. NO. 13 dt. 07.05.17)

Sub:- Non completion of work after more than three years and eleven month of stipulated date of completion.

Agreement No. 63/EE/PWD CRMD M-312/2012-13

Name of work: strengthening, Improvement of footpath and providing and fixing of retro reflective road signages and upgradation of street lighting on road under sector -3, Rohini, Delhi. SH. Strengthening of road and improvement of footpath.

Estimated cost= Rs. 73297793/-

Tendered cost= Rs. 68899925/-

Name of Agency= M/s Y.D. Builders & Hotels Pvt. Ltd.

Stipulated date of Start of work= 20.01.2013

Stipulated date of completion of work= 19.05.2013

On scrutiny of the records of the above work , it came to notice that the work has not been completed even after the three years of stipulated date of completion. The total upto date payment of Rs. 53752865/- has been paid (Vth R/A Bill). The final bill is yet to be paid.

The steps may be taken to complete the work so that further cost of project may not escalate and penalty for non-observance of mile stone may be imposed.

PARA NO. 04

(Ref. MEMO. NO. 15 dt. 09.05.17)

Sub: - Short deduction in respect of CGEGIS

As per OM No. 7(1)(EV/2008 dated 10.09.2010 of Ministry of Finance, Deptt. Of Expenditure, GOI, the monthly subscription towards CGECIS has been revised from Rs.15/-p.m. to Rs. 30/-p.m. w.e.f. 01.01.2011. During the test check of PBR, it is noticed that the monthly deduction in r/o CGECIS are being made on previous rate i.e. Rs.15/-p.m. from the employees. The detail is enclosed as per Annexure 'A'.

The total recovery of Rs. 7,485/- (Rupees Seven Thousand Four Hundred Eight Five only) may be made after due verification and shown to audit.

Similar type of other cases may also be reviewed at the level of HOO/DDO.

(M) Army A

Sub-Division -I

Sl.No.	Name	Grade Pay	Period	No. of Months	Deduction made as per PBR (per month)	Total	Deduction to be made (per month)	Total	Total Recovery (in Rs.)
1	Smt. Phoola, Coolie	1900	01/2011 to 12/2014	48	15	720	30	1440	720
2	Sh. Sudarshan, Beldar	1900	01/2011 to 12/2014	48	15	720	30	1440	720
3	Sh. Sohan Pal, Beldar	1600	01/2011 to 12/2014	48	15	720	30	1440	720
4	Sh. Ram Achhabar Beldar	1900	01/2011 to 12/2014	48	15	720	30	1440	720
TOTAL									2880

Sub-Division -II

Sl.No.	Name	Grade Pay	Period	No. of Months	Deduction made as per PBR (per month)	Total	Deduction to be made (per month)	Total	Total Recovery (in Rs.)
1	Sh. Het Ram, Beldar	1900	01/2011 to 11/2011	11	15	165	30	330	165
2	Sh. Ramesh, Beldar	1900	01/2011 to 11/2011	11	15	165	30	330	155
3	Sh. Sultan Singh, Beldar	1900	01/2011 to 11/2011	11	15	165	30	330	165
4	Sh. Bhagwan, Beldar	1900	01/2011 to 12/2014	48	15	720	30	1440	720
5	Sh. Tara Chand, Beldar	1900	01/2011 to 14/2014	36	15	540	30	1080	540
6	Sh. Gowardhan, Beldar	1900	01/2011 to 06/2011	6	15	90	30	180	90
7	Sh. Suraj Bhan, Beldar	1900	06/2011 to 12/2014	43	15	645	30	1290	645
TOTAL									2490

Sub-Division -III

Sl.No.	Name	Grade Pay	Period	No. of Months	Deduction made as per PBR (per month)	Total	Deduction to be made (per month)	Total	Total Recovery (in Rs.)
1	Sh. Ramesh, Beldar	1900	12/2011 to 03/2012	4	15	60	30	120	50
2	Sh. Sultan Singh, Beldar	1900	12/2011 to 11/2014	37	15	555	30	1110	555
3	Sh. Het Ram Beldar	1900	12/2011 to 12/2014	37	15	555	30	1110	555
TOTAL									1170

G

(13)

AMMA A, SD

Sub-Division -IV

Sl.No.	Name	Grade Pay	Period	No. of Months	Deduction made as per PBR (per month)	Total	Deduction to be made (per month)	Total	Total Recovery (in Rs.)
1	Sh. Om Prakash, Beldar	1800	01/2011 to 03/2012	15	15	225	30	450	225
2	Sh. Suresh, Beldar	1800	01/2011 to 12/2014	48	15	720	30	1440	720
								TOTAL	945

5

11
PARA NO. 05

(Ref. MEMO. NO. 01, 3,4,& 6)

Sub:- Non-Production of Record (NPR)

1. REGISTERS: Valuable register, Dismantle Register, Dead Stock register,
2. Condemnation file
3. Spouse information
4. Measurement books
5. TR-5 Stock register
6. Income Tax calculation Performa along with supporting documents
7. The following records for the audit period 2007-08
 - a) Spouse information
 - b) AMC files
 - c) Log book & other related records
 - d) List of unserviceable record/condemned items.
 - e) T.R-5 Stock Register.
8. The following records for the audit period 2009-10
 - a) GAR-6 stock registers
 - b) Dismantle register
 - c) Property registers
 - d) Dead Stock registers
 - e) Condemnation file/records
 - f) Log Term Advance Registers
 - g) Spouse Information
 - h) Log Book
 - i) MBs
 - j) 1 % contingency record

TEST AUDIT NOTE

TAN - 01

(Ref. Memo No. 02 dated 28.04.2017)

Sub: Cash security/Fidelity Bond for Cashier and Store Officials.

As per Rule 275 of GFR-2005 every Government servant, whether Gazetted or non-Gazetted, who is entrusted with the custody of cash or stores shall be required to furnish security. Further, as per Rule-275(3) of GFR-2005 in cases where the said security is furnished in the form of cash, the security bond should be executed in form GFR-30 and in case where the said security is furnished in the form of a fidelity bond, the security bond should in FORM-GFR-31.

The Cash Security/Fidelity bond documents for the audit period of 2010-2017 have not been furnished by the store official which is irregular and in violation with the General Finance Rules. The same may be shown to next audit.

TAN - 02

(Ref. Memo No. 05 dated 28.04.2017)

Subject: - Deficiencies/Shortcomings in maintenance of Service Books

During test check of Service Books, the following observations are made:-

(A) Necessary certificates and attestation regarding Medical Examination, Character & Antecedent/police verification, Marital Status, Complete detail of Family along with declaration of nominee./Declaration of Home Town, GPF No., impression of thumb and others necessary information should be noted in the Service Books. In the following cases it is not entered in their Service Books.

1. Smt. Gauri, Coolie
2. Sh. Suraj Bhan, Beldar
3. Smt. Shanti Devi, Beldar
4. Sh. Tara Chand, Beldar

(B) Photo of the employee should be pasted and attested at first page after every 05 years. However, in the following cases, photos have not been found pasted/or attested after every five years :-

1. Sh. Rohtash Singh, Beldar
2. Sh. Ramesh, Beldar
3. Sh. Kanhya Lal, Beldar
4. Sh. Viay, Beldar
5. Mr. Chand Ali, Beldar
6. Smt. Gauri, Coolie
7. Sh. Dharam Pal, Beldar
8. Sh. Suraj Bhan, Beldar
9. Sh. Pat Ram, Beldar
10. Smt. Shanti Devi, Beldar
11. Sh. Tara Chand, Beldar
12. Sh. Ram Achhebar, Beldar
13. Sh. Raj Kumar, Beldar
14. Sh. Mahavir, Beldar



10 # 27

(C) Leave record should be completed immediately after leave is sanctioned to an employee. It helps in working out the increment due date/grant of Transport Allowance etc. However, in the following cases, Leave record have not been completed :-

1. Mr. Chand Ali, Beldar
2. Smt. Gauri, Coolie
3. Sh. Dharam Pal, Beldar
4. Sh. Suraj Bhan, Beldar
5. Sh. Pat Ram, Beldar
6. Smt. Shanti Devi, Beldar
7. Sh. Tara Chand, Beldar
8. Sh. Ram Achhebar, Beldar

(D) In the following cases Date of Birth were not recorded in words:-

1. Sh. Viay, Beldar
2. Smt. Gauri, Coolie
3. Sh. Pat Ram, Beldar
4. Smt. Shanti Devi, Beldar

(E) Service Verification has not been completed till date.

1. Sh. Rohtash Singh, Beldar
2. Sh. Ramesh, Beldar
3. Sh. Kanhya Lal, Beldar
4. Sh. Viay, Beldar
5. Mr. Chand Ali, Beldar
6. Smt. Gauri, Coolie
7. Sh. Dharam Pal, Beldar
8. Sh. Suraj Bhan, Beldar
9. Sh. Pat Ram, Beldar
10. Smt. Shanti Devi, Beldar
11. Sh. Tara Chand, Beldar
12. Sh. Ram Achhebar, Beldar
13. Sh. Raj Kumar, Beldar
14. Sh. Mahavir, Beldar

The steps may be taken to remove the above deficiencies and shown to audit. Other similar cases, if any, may also be taken into account for similar action at the level of HOO.



TAN - 03

(Ref. Memo No. 08 dated 03.05.2017)

Sub: - Non-renewal of performance guarantee/security/EMD lying in the office

As per section 21.2.2 of CPWD manual the performance guarantee/security should be refunded to the contractor on completion of the work or after the final bill has passed for payment and recording of the completion certificate.

While scrutiny of FDR performance guarantee/security/EMD register it has been noticed that the many works which have already been completed but the amount of performance guarantee has not been refunded to the contractor. Test check of the Register also revealed that the following securities are lying lapsed as on date of audit:-

Sl.No.	Sl.No. as per register	FDR/Bank Guarantee No. & date	Amount (in Rs.)	Date of Expiry
1.	1239	13474470003384 dt. 04.03.2009	5,000	04.03.2014
2.	1434	687319 dt.15.06.2012	8000	02.09.2013
3	1454	734618 dt. 26.07.2012	30500	26.07.2013
4.	1551	07410001013 dt. 5.2.13	4229182	10.08.2016
5.	1667	322644 dt. 25.09.2013	1065000	25.09.2013
6.	1714	146127 dt.04.04.2014	67700	02.10.2014
7.	1759	3421021 dt.30.06.2014	66915	25.02.2015
8.	1764	33939797899 dt. 04.07.2014	31500	04.07.2015
9.	1906	0100125 dt.25.01.2016	102140	23.01.2017
10.	1918	373008 dt. 15.02.2016	110500	15.02.2017

Similar other cases may also be seen and steps maybe taken to renew the lapsed performance guarantee/security/EMD lying in the office.



TAN - 04

(Ref. MEMO. NO. 10 dt. 04.05.17)

Sub:- Deficiencies/shortcomings in maintenance of PBR

During the test check of Audit (2010-2017), the following deficiencies were found:-

Sub division I

- i) For the year 2011-12
 - a. No page counting certificate is recorded in the first page of PBR.
 - b. Upper Columns of PBR are left blank.
 - c. Gross total with pencil have not been done for income tax calculation.
 - d. GAR-18 form in the back of PBR is not filled.
 - e. Cutting has not been attested in PBR at page no. 5,7,8,9,10,11,12,13,17,19 etc.

- ii) For the year 2012-13
 - a. No page counting certificate is recorded in the first page of PBR.
 - b. Upper Columns of PBR are left blank.
 - c. Gross total with pencil have not been done for income tax calculation.
 - d. GAR-18 form in the back of PBR is not filled.
 - e. Cutting has not been attested in PBR for example at page,41,43,45,47,49,51,53,55,57.

- iii) For the year 2013-14
 - a. No page counting certificate is recorded in the first page of PBR.
 - b. Upper Columns of PBR are left blank.
 - c. Gross total with pencil have not been done for income tax calculation.
 - d. GAR-18 form in the back of PBR is not filled.
 - e. Cutting has not been attested in PBR for example at page no. 92,94,96,98,99,100 etc.

- iv) For the year 2014-15
 - a. No page counting certificate is recorded in the first page of PBR.
 - b. Upper Columns of PBR are left blank.
 - c. Gross total with pencil have not been done for income tax calculation.
 - d. GAR-18 form in the back of PBR is not filled.
 - e. Cutting has not been attested in PBR for example at page no. 12,13,14,15,16,17,18,19,20,21.



v) For the year 2015-16

- a. No page counting certificate is recorded in the first page of PBR.
- b. Upper Columns of PBR are left blank.
- c. Gross total with pencil have not been done for income tax calculation.
- d. GAR-18 form in the back of PBR is not filled.
- e. Cutting has not been attested in PBR for example at page no. 29,30,31,32,33,34,35.

vi) For the year 2016-17

- a. No page counting certificate is recorded in the first page of PBR.
- b. Upper Columns of PBR are left blank.
- c. Gross total with pencil have not been done for income tax calculation.
- d. GAR-18 form in the back of PBR is not filled.
- e. Cutting has not been attested in PBR for example at page no. 55,57,65,69,73.

Sub division II

i) For the year 2011-12

- a) No page counting certificate is recorded in the first page of PBR.
- b) Upper Columns of PBR are left blank.
- c) Gross total with pencil have not been done for income tax calculation.
- d) GAR-18 form in the back of PBR is not filled.
- e) Cutting has not been attested in PBR at page no. 4,8,11,14,20,& 23 etc.

ii) For the year 2012-13

- a) No page counting certificate is recorded in the first page of PBR.
- b) Upper Columns of PBR are left blank.
- c) Gross total with pencil have not been done for income tax calculation.
- d) GAR-18 form in the back of PBR is not filled.
- e) Cutting has not been attested in PBR for example at page 39,41,43,44,46, & 62.



iii) For the year 2013-14

- a) No page counting certificate is recorded in the first page of PBR.
- b) Upper Columns of PBR are left blank.
- c) Gross total with pencil have not been done for income tax calculation.
- d) GAR-18 form in the back of PBR is not filled.
- e) Cutting has not been attested in PBR for example at page no. 71,75,77,79,80 & 81 etc.

iv) For the year 2014-15

- a) No page counting certificate is recorded in the first page of PBR.
- b) Upper Columns of PBR are left blank.
- c) Gross total with pencil have not been done for income tax calculation.
- d) GAR-18 form in the back of PBR is not filled.
- e) Cutting has not been attested in PBR for example at page no. 2,3,4,7,9,11,13 & 15etc.

v) For the year 2015-16

- a) No page counting certificate is recorded in the first page of PBR.
- b) Upper Columns of PBR are left blank.
- c) Gross total with pencil have not been done for income tax calculation.
- d) GAR-18 form in the back of PBR is not filled.
- e) Cutting has not been attested in PBR for example at page no. 21,22,24,26 & 38

vi) For the year 2016-17

- a) No page counting certificate is recorded in the first page of PBR.
- b) Upper Columns of PBR are left blank.
- c) Gross total with pencil have not been done for income tax calculation.
- d) GAR-18 form in the back of PBR is not filled.
- e) Cutting has not been attested in PBR for example at page no. 41,44,47,48,49,50,&51 etc.

Sub division III

i) For the year 2011-12

- a. No page counting certificate is recorded in the first page of PBR.
- b. Upper Columns of PBR are left blank.
- c. Gross total with pencil have not been done for income tax calculation.
- d. GAR-18 form in the back of PBR is not filled.
- e. Cutting has not been attested in PBR at page no. 3,5,7 etc.



ii) For the year 2012-13

- a. No page counting certificate is recorded in the first page of PBR.
- b. Upper Columns of PBR are left blank.
- c. Gross total with pencil have not been done for income tax calculation.
- d. GAR-18 form in the back of PBR is not filled.
- e. Cutting has not been attested in PBR for example at page 30,31,32,,34.

iii) For the year 2013-14

- a. No page counting certificate is recorded in the first page of PBR.
- b. Upper Columns of PBR are left blank.
- c. Gross total with pencil have not been done for income tax calculation.
- d. GAR-18 form in the back of PBR is not filled.
- e. Cutting has not been attested in PBR for example at page no. 36,38,39,41,43,44,45,48 etc.

iv) For the year 2014-15

- a. No page counting certificate is recorded in the first page of PBR.
- b. Upper Columns of PBR are left blank.
- c. Gross total with pencil have not been done for income tax calculation.
- d. GAR-18 form in the back of PBR is not filled.
- e. Cutting has not been attested in PBR for example at page no. 1,2,7,10,11,13

v) For the year 2015-16

- a. No page counting certificate is recorded in the first page of PBR.
- b. Upper Columns of PBR are left blank.
- c. Gross total with pencil have not been done for income tax calculation.
- d. GAR-18 form in the back of PBR is not filled.
- e. Cutting has not been attested in PBR for example at page no. 26,28,30,34,36,42.



h

vi) For the year 2016-17

- a. No page counting certificate is recorded in the first page of PBR.
- b. Upper Columns of PBR are left blank.
- c. Gross total with pencil have not been done for income tax calculation.
- d. GAR-18 form in the back of PBR is not filled.
- e. Cutting has not been attested in PBR for example at page no. 54,57,60,61,64,65.

Sub division IV

i) For the year 2010-11

- a. No page counting certificate is recorded in the first page of PBR.
- b. Upper Columns of PBR are left blank.
- c. Gross total with pencil have not been done for income tax calculation.
- d. GAR-18 form in the back of PBR is not filled.
- e. Cutting has not been attested in PBR at page no. 66,67,68,71 & 72 etc.

ii) For the year 2011-12

- a. No page counting certificate is recorded in the first page of PBR.
- b. Upper Columns of PBR are left blank.
- c. Gross total with pencil have not been done for income tax calculation.
- d. GAR-18 form in the back of PBR is not filled.
- e. Cutting has not been attested in PBR for example at page 1,2,11,12,13, & 23.

iii) For the year 2012-13

- a. No page counting certificate is recorded in the first page of PBR.
- b. Upper Columns of PBR are left blank.
- c. Gross total with pencil have not been done for income tax calculation.
- d. GAR-18 form in the back of PBR is not filled.
- e. Cutting has not been attested in PBR for example at page no. 29,30,32,37,41,44 & 45 etc.



iv) For the year 2013-14

- a. No page counting certificate is recorded in the first page of PBR.
- b. Upper Columns of PBR are left blank.
- c. Gross total with pencil have not been done for income tax calculation.
- d. GAR-18 form in the back of PBR is not filled.
- e. Cutting has not been attested in PBR for example at page no. 50,51,52,54,58 & 67etc.

v) For the year 2014-15

- a. No page counting certificate is recorded in the first page of PBR.
- b. Upper Columns of PBR are left blank.
- c. Gross total with pencil have not been done for income tax calculation.
- d. GAR-18 form in the back of PBR is not filled.
- e. Cutting has not been attested in PBR for example at page no. 1,2,3,5,7,15 & 17

vi) For the year 2015-16

- a. No page counting certificate is recorded in the first page of PBR.
- b. Upper Columns of PBR are left blank.
- c. Gross total with pencil have not been done for income tax calculation.
- d. GAR-18 form in the back of PBR is not filled.
- e. Cutting has not been attested in PBR for example at page no. 20,22,23,24,29&34 etc.

vii) For the year 2016-17

- a. No page counting certificate is recorded in the first page of PBR.
- b. Upper Columns of PBR are left blank.
- c. Gross total with pencil have not been done for income tax calculation.
- d. GAR-18 form in the back of PBR is not filled.
- e. Cutting has not been attested in PBR for example at page no. 40,41,48,49 & 51

The bill no. and date column is left blank in all the PBR's.

The steps may be taken to remove the above said deficiencies and shown to audit.



19
②

TAN - 05
(Ref. Memo No. 11 dated 04.05.2017)

Sub:- Deficiencies/shortcomings in MAS Register

On scrutiny of the MAS Register for the year 2012-13 for the sub-division 3, the following deficiencies were found:-

- 1) Upper Columns are left blank.
- 2) The other columns like issue and balance are not filled properly.
- 3) As per page 3, the items received has not been issued but balance is shown as nil. The numbers has not been mentioned against issue and balance.
- 4) Page counting certificate has not been recorded.
- 5) The entries of receipts and issued were attested by Jr. Engineer and the register was never seen by AE incharge of the sub division.
- 6) The physical verification as required under Rule 116(i) of the GFR was never done.

The steps may be taken to remove the above said deficiencies and shown to audit.

TAN - 06
(Ref. Memo No.12 dated 05.05.2017)

**Sub:- Deficiencies in maintenance of Consumable stock register
(01.04.2010 to 31.08.2016)**

- i) Page counting certificate is not recorded.
- ii) Indexing is not prepared.
- iii) Signature of recipient is not taken against issue items e.g. at page 14,16,17,25,89,90&93.
- iv) Cuttings are not attested e.g. at page 63,69,92 & 93.
- v) Physical verification has not been done at the end of each financial year.

The steps may be taken to remove the above said deficiencies and shown to audit.

gf

TAN - 07
(Ref. MEMO. NO. 14 dt. 08.05.17)


Sub: - Excess of expenditure over the budget allotted

On scrutiny of the records provided revealed that the following expenditure was made in excess of budget allotted:-

Year	Head of Account	Budget Allotted (in lakhs)	Expenditure incurred (in lakhs)
2010-11	2059	2	2.4
2012-13	3054	550	554.96
2013-14	4217	563	632

The excess expenditure made over the budget may be got regularized by taking approval from the Competent Authority.

Dated:11.05.2017

Signature 
Name : AJAY KR. CHANDNA
Designation: I.A.O./A.O.

PART-II

Current Audit Report (2017-19)

Para No. 1 Public Works (Suspense) Deposit
(Ref. audit memo No. 06 dated 17.01.2020)

During test check of monthly account of Executive Engineer (C) (North West) Roads-2, Road No. 43, Sainik Vihar, Near Keshav Mahavidyalaya, Pitampura, New Delhi for the month of March, 2019, it was observed that an amount of Rs. 14,56,82,473/- was lying outstanding under the head "Public works Deposits" as details given below:-

Classes of Deposits	Amount as on 31.03.2019
Cash Deposits of Contractors as security Part-II	3,23,59,725/-
Deposits of works to be done Part-III	7,62,75,397/-
Miscellaneous deposit Part V	3,70,47,351/-

Heavy accumulation under Part-II of Rs 3,23,59,725/- 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 7,62,75,397/- under Part III was due to non execution of work against deposits. Details of deposits lying outstanding with the Department, Amount received, amount spend were not made available & thus it could not be verified how long the deposits were outstanding and which Department were involved.

Deposit of under Part V has accumulated due to withheld amount from contractor's bill on account of non-sanction of EOT cases, testing defects, pending works etc. Accumulation of Rs. 3,70,47,351/- was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

The Division may works out the details of deposits of more than 3 years and credit in Govt. Revenue, under intimation of Audit. The same observation was made during the audit report 2010-17.

Para No. 2 Office expenditure charged to works
(Ref. audit memo No. 08 dated 20.01.2020)

As per Finance Department, GNCT of Delhi order No. F-1(9)/2015-16/Fin. Exp.-4/Infra/6277-6416 dated 22.12.2015 it is mention that the provision of contingency is meant for unforeseeable and unidentifiable items which cannot be included anticipated while preparing the estimate for the work/project and personal claim on account of including conveyance office contingency shall not be charged on work.

During the test check of cash book relating to works for the audit period 2017-19, it was observed that various expenditure were debited to various works but are of the nature of office expenditure. The detail of a few bills/vouchers on the basis of test check of cash book are given below:-

Sl. No.	C.V. No.	Date	Gross Amount	Purpose of expenditure	Head of A/c to works charged
1	28-32	09.03.18	8378/-	Telephone bills	AR & MO
2	63	17.03.18	5360/-	TPDDL bills	AR & MO
3	98	23.03.18	11636/-	Stationery bill	AR & MO
4	112	24.03.18	14860/-	Stationery bill	AR & MO
5	28	07.05.18	14979/-	Stationery bill	AR & MO
6	29-33	12.06.18	8269/-	Telephone bills	AR & MO
7	56	18.06.18	12862/-	Stationery bill	AR & MO
8	59-62	21.06.18	6820/-	Telephone bill	AR & MO
9	49-52	24.09.18	7812/-	Telephone bill	AR & MO
10	85	20.11.18	6630/-	TPDDL bill	AR & MO
11	31	15.12.18	2497/-	Petrol bills	AR & MO
12	26-27	14.02.19	25570/-	TPDDL bill	AR & MO

Necessary step should be taken to regularize the above expenditure from the competent authority after due verification & under intimation to audit. Other similar type of cases may also be taken into similar action. The same observation was made during the audit report 2009-10.



Para No. 3 Unfruitful Expenditure of Rs. 13,42,630/- due to stoppage of works

(Ref. audit memo No. 11 dated 22.01.2020)

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

During the test check of record provided to audit it has been observed that the following works were foreclosed. Details of which are as under:-

Sl. No.	Agg. No.	Name of work	Agency	Estimated Cost	Tendered Amount	Expenditure incurred
1	117/E E/M3 12/20 17-18	A/R & M/O to various roads under PWD division NWR-2 during 2017-18. (SH:- Repair of footpath, Kerb Stone & drain of S N Hardikar Marg, Mangolpuri, Delhi under Sub Divn NEW-21	M/s Sh. Athar Parvez	1480367/-	1005169/-	1043847/-
2	41/EE /PWD /M31 2/201 8-19	A/R & M/O to various roads under PWD division NWR-2 during 2018-19.(SH Raising & repairing of existing toewall (Planters) at Dr. K N Katju Marg & B-8 Road, Rohini, Jail Road, Delhi	Sh. Kehar Singh	884030/-	589648/-	298783/-
Total						13,42,630/-

The above works could not be completed by the Department. At the time of stoppage of works a total of Rs. 13,42,630/- were incurred. The Department may not provide the reason for foreclosure of above works.

The department as the executing agency did not ensure as stipulated in the Codal provisions through prior survey before award of the work. Thus in above works the expenditure of Rs. 13,42,630/- incurred was rendered unfruitful.

Para No. 4 Pending of court cases

(Ref. audit memo No. 19 dated 24.01.2020)

During the scrutiny of record provided to audit, It has been observed that the following court cases have been pending till date. The details of which are as under:-

Sl. No.	Brief discipline of cases	Name of Applicant	Name of respondent	Name of Govt. Counsel	Name of Court
1	W.P. (C) No. 7438/2016	Sh. Naushad V/s Govt. of NCT of Delhi.	PWD EE M-312	Mr. Anuj Aggarwal	High Court
2	CAS(C)946/2016	Sh. Parveen Kumar V/s Sh. Alok Kumar	MCD & PWD	Sh. Devesh Singh	High Court
3	Case No. CS/863/2017	Sh. Chander Kant	Public Grievance Commission & Ors. (PWD, MCD & NDMC)	Sh. Ram Aaghvendar a Kumar	Rohini Court
4	CS-912/2018.	Sh. Anil Chauhan	PWD EE M-312	Sh. Brijesh Kumar Saini	Rohini Court
5	CS-1084/19	Smt. Urmila Vijay	NDMC & PWD	----	Rohini Court

Necessary step should be taken to settle the above pending court cases after due verification & under intimation to audit.




Para No. 5 Non production of records

(Ref. audit memo No. 1 dated 16.01.20)

The following records/information not produced to audit.

1. Condemnation files/records
2. TR-V Stock
3. Details of vehicles
4. Property Registers
5. Spouse Information
6. Budget control register


(Ajay Kumar Chandna)
Inspecting Audit Officer
Audit Party No.X

Test Audit Notes

TAN 1 Non-Maintenance of Contractor Ledger
(Ref. audit memo No.5 dated 17.01.2020)

Section 10.2 of CPWD Works Manual stipulates that the accounts relating to contracts should be kept in CPWA Form 43 as Contractor Ledger and separate folio or set of folios should be reserved for all the transactions with each contractor and it should be written up and maintained upto date. It further stipulates that the concerned auditor is responsible for completing the contractor ledger before passing the bill to the divisional officer.

During the test check of the records revealed that division is not maintaining the contractor ledger. It could therefore, not be verified in audit as to whether all the transactions viz. advance payments and secured advances were made in terms of provisions of the codes/manuals/contracts. Besides, liabilities if any, of the contractor and abstract of transactions relating to works could not be ascertained.

Necessary step should be taken to proper maintenance of Contractor Ledger.

TAN 2 Delay in completion of work beyond the stipulated date of completion
(Ref. audit memo No. 09 dated 20.01.2020)

Section 29.1 of CPWD Works Manual stipulates that the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor and work should be proceeded with all due diligence on part of the contractor throughout the stipulated period of the contract. Further Section 29.4(2) the extension, in order to be binding, will have to be by the 'agreement' of the parties, express or implied. Test check of records revealed that the following works were not completed till date although their stipulated period of completion is over:-



(Amount in Rs.)

S. No.	Agmt. No.	Name of Work	Awarded Agency	Tender Amount	Stipulated Date of Start	Stipulated Date of Completion	Actual Date of Completion	Delay in Days
1	41/EE/M-312/17-18	A/R & M/O to various roads under section II Sub-Division during 2017-18 (SH: C/o Kerb chanel on B-5 Road & repair of missing steel railing on central verge	M/s S H Laxman	1148118	14.07.17	11.09.17	16.04.18	217
2	91/EE/M-312/17-18	AR & MO to various road under PWD NWR-2, during 2017-18 (SH: Supply of material for day to day maintenance of work for section II under Sub Divn. NWR 21	M/s Sh. Sanjay Kaura	302213	07.01.18	05.02.18	07.06.18	122
3	56/EE/M312/17-18	AR & MO to various road under PWD NWR-2, during 2017-18 (SH: Repair of damaged drain at Sultanpuri Main Road, Delhi	M/s Sh. Jitender Singh	1325008	18.09.17	17.10.17	10.03.18	144
4	111/EE/M-312/17-18	AR & MO to various road under PWD NWR-2, during 2017-18 (SH: Repair of drain, footpath at Jangdamba Road, Sultanpuri	M/s Sh. Sanjay Kaura	2979337/ -	24.02.18	24.05.18	24.09.18	123

SR

5	100/EE/M-312/17-18	AR & MO to various road under PWD NWR-2, during 2017-18 (SH: Repair of footpath central verge & painting under section II Sub Divn. NWR-21)	M/s Jai Builders	1400969	10.01.18	09.04.18	02.07.18	84
6	107/EE/PWD/M-312/18-19	R/R work of various roads cut by different civil agencies for lying cable pipes fault repair under PWD section I, sub division	M/s Gaurav Construction Co	2425592	25.02.19	25.04.19	10.07.19	76
7	84/EE/PWD/M-312/18-19	AR & MO to various road under PWD NWR-2, during 2018-19 (SH: Misc. repair work under section I, Sub Divn NWR-23)	M/s Mohd Arif	2520358	13.12.18	11.04.19	20.07.19	100
8	67/EE/M312/18-19	AR & MO to various road under PWD NWR-2, during 2018-19 (SH: Repair of footpath & berrier of Dr. Zobal Nath Road after removing unauthorized encroachment under Sub Divn-21)	M/s Mishra Construction	985477	29.09.18	28.10.18	17.01.19	81
9	55/EE/M312/18-19	AR & MO to various road under PWD NWR-2, during 2018-19 (SH: Misc. repair work of Mangolpuri Thana Road under Sub Divn NWR-21)	M/s Sh. Jitender Singh	657509	11.08.18	09.10.18	17.01.19	100

10	52/EE/M31 2/18-19	Road Restoration various cut by different agencies in Sultanpuri Thana Road, under PWD Sub Divn NWR 21, during 2018-19.	M/s Sh. Jitender Singh	1162963	28.07.18	25.09.18	17.12.18	83
11	7/EE/PWD/ M 312/18- 19	AR & MO to various road under PWD NWR-2, during 2018-19 (SH: Pdg & fixing M S Railing on Maharaja Agarsen Marg, Deepali chowk to Vijay Vihar Delhi under Sub Divn NWR 21)	M/s Sh. Sanjay Kaura	4320976	13.04.18	11.06.18	17.09.18	98
12	EE/PWD/ M-312/18- 19	A/R & M/O to Various Roads under PWD Division NWR-2 dg. 2017-18. (SH: Patch repair of Service Road no. 316 at Mangolpuri Industrial area, Phase-I under Sub Division NWR- 21)	M/s A. S. Infratech	6731585	01.04.18	30.05.18	22.11.18	176

Necessary step should be taken for completion of work within time limit under intimation to audit.

TAN 3 Unrealistic estimates
(Ref. audit memo No. 10 dated 22.01.2020)

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



Test check of the records revealed that in the following works there were no consistency between the tendered amount and actual payment made:-

S. No	Agmt. No.	Agency	Name of Work	Tendered Amount	Actual Payment	Difference
1	106/EE/PWD M-312/2017-18	M/s Kundu Nirman	Strengthening, improvement of footpath and providing and fixing Retro reflective road signages and upgradation street lighting of Shiva Road connecting Sector 7 & 8 in Rohini, Delhi. SH: Providing footpath and drains Shiva Road Sector-7 & 8 Rohini.	21529615	24386385	2856770
2	105/EE/PWD M-312/2017-18	M/S. Satya Prakash & Bros Pvt. Ltd.	Strengthening resurfacing of internal road of B-6 Road (Ram Kishan Marg), Sec.16-17 Rohini under PWD Division NWR-2, Rohini, Delhi with hot recycling after cold milling.	13255394	16099391	2843997
3	70/EE/PWD M-12/2017-18	Sh. Sanjay Kaura	Extension of Road No.316 to connect Sultanpur Majra Village.	3961991	4831897	869906
4	82/EE/PWD M-312/2017-18	M/s S. N. I. Infratech Pvt. Ltd.	A/R & M/O to various roads under PWD division NWR-2, during 2017-18. (SH :- Providing and fixing signage boards on various roads under division NWR-2.)	4864968	5677984	813016
5	49/EE/PWD M-312/2017-18	Sh. Sudesh Kumar	Road restoration to various roads cutted by service agencies like DJB, TATA Power, MTNL etc.under sub division NWR-25, Division NWR-2	2883695	3594569	710874

6	15/EE/PWD M- 312/2018- 19	M/S. Satya Prakash & Bros Pvt. Ltd.	A/R and M/O to various roads under PWD, Division NWR-2 during 2018-19. (SH: Surfacing work of Mangolpuri flyover under Sub Division NWR-25.)	7376964	8512115	1135151
7	94/EE/PWD M- 312/2018- 19	M/s Mahavir Prasad Gupta & Sons	Strengthening, Improvement of footpath and providing & fixing retro-reflective road signages and upgradation of street lighting on kalamandir Road, LP Road (Tank Road) & B-Block Road in Mangolpuri, Delhi. (SH:- Microsurfacing of Bituminous Road.)	7244888	8137708	892820
8	64/EE/PWD M- 312/2018- 19	Sh. Laxman	A/R & M/O to various roads under PWD Division NWR-2 dg. 2018-19. (SH: Dismantling of existing weaked one side drain slab & casting new wit raising of footpat and drain etc on B- 6 Road under section-I, Sub Division NWR-23.	4702635	5416685	714050
9	5/EE/PWD M- 312/2018- 19	M/s Work Cee	A/R & M/O to Various Roads under PWD Division NWR-2 dg. 2018-19. (SH: Comprehensive desilting of drains of various categories and sizes along PWD roads under Sub Division NWR- 23.)	3907500	4619200	711700
10	2/EE/PWD M- 312/2018- 19	Sh. Jitender Singh	A/R & M/O to various roads under PWD division NWR-2 during 2017-18. (Sh: - Misc repair on various roads under Sub Division NWR- 24.)	2858177	3569649	711472

S

From the above it indicates that the estimates were prepared in casual manner and proper site conditions were overlooked. It is also evident that the amount put to tender and amount actually paid in above 15 works executed were escalated.

The audit needs clarification regarding these escalation of these amounts

TAN 4 **Improper Maintenance of Cash Book**
(Ref. audit memo No.12 dated 23.01.2020)

As per Rule 13 (ii) of Receipt & Payment Rules, all monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check.

As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the totaling of the Cash Book or have this done by some responsible officer other than the writer of the Cash Book and initial is correct.

As per rule 13 (iv) of Receipt & Payment rules, at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect "Certified that Cash amounting to Rs.----- (Rupees only) has been physically verified and found correct as per the balance recorded in the Cash Book."

During the test audit of Cash book of Executive Engineer (C) (North West) Roads-2, Road No. 43, Sainik Vihar, Near Keshav Mahavidyalay, Pitampura, New Delhi for the audit period from 01.04.2017 to 31.03.2019 the following discrepancies have been noticed:-

1. Page counting certificate should be recorded under attestation of DDO.
2. A number of entries regarding transaction in Cash Book have not been signed/authenticated by the DDO, as required under Rule 13 (ii) of Receipt & Payment Rules.
3. Certificate required as per rule 13(iv) of R & P Rules at the end of the closing of each month has not been found attestation by the DDO.
4. A number of cutting/overwriting have been made in the cash book without attestation/authentication by the DDO.

Necessary steps should be taken to rectify the above observations under intimation to audit.



5

TAN 5 **Improper maintenance of Pay Bill Registers**
(Ref. audit memo No 13 dated 23.01.2020)

During the test check of pay bill registers for the audit period 2017-19, the following shortcomings have been noticed:-

1. Page counting certificate has not been recorded in the PBR.
2. At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBR it was noticed that same were not done. Horizontal and vertical totals should be worked out and shown to next audit.
3. Upper Columns i.e. PAN No., GPF/CPF details, Govt. Accommodation detail, Pay Scale, DNI, Service Verification, DOB etc. have not been filled in most cases.
4. A number of cutting/overwriting in the PBR has not been authenticated by the DDO.
5. Monthly entries of Pay & allowances entered in the PBRs have not been signed by DDO.
6. Past information from the LPCs of the employees who have been transferred to this office were not noted in the PBR, which is irregular.
7. Abstract of Pay Bills (GAR-18) has not been maintained in the PBRs.

Necessary steps should be taken to update the PBRs under intimation to audit.

TAN 6 **Improper maintenance of Stock Register**
(Ref. audit memo No. 14 dated 23.01.2020)

(I) Physical Verification of Non-Consumable and Consumable Stock.

Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.

On scrutiny of the Stock registers of 2017-19 produced to Audit Party, it has been observed that no physical verification of consumable and Non-Consumable items as well as Consumable items was undertaken by the O/o Executive Engineer (C) (North West) Roads-2, Road No. 43, Sainik Vihar, Near Keshav Mahavidyalay, Pitampura, New Delhi.



(II) The following discrepancies have also been noticed:-

- (a) Page counting certificate has not been recorded on first page of stock registers.
- (b) Alphabetical index not maintained
- (c) Other column in Stock register are also left blank
- (d) A number of cutting/overwriting made in the stock register has not been authenticated by the store officer/incharge.

Necessary steps should be taken for proper maintenance of the Stock Registers and conducting annual physical verification of consumable/non consumable store, under intimation to audit.

TAN 7 Non-refund/renewal of performance guarantee/EMD lying in the office
(Ref. audit memo No. 15 dated 24.01.2020)

During the test check of record provided to audit for the period 2017-19 it has been observed that FDRs/Bank Guarantees as per detail given below have not released or revalidated:-

Sl. No.	EMD/FDR No.	Name	Amount	Date of issue	Date of maturity
1	824118	EE, CRMD,M-312	19,613/-	21.06.16	21.06.17
2	BBMPP9005L	EE, CRMD,M-312	71,880/-	28.06.16	28.07.17
3	007498	EE, CRMD,M-312	76,000/-	30.06.16	30.06.17
4	487576	EE, CRMD,M-312	82,000/-	12.08.16	12.08.17
5	007270	EE, CRMD,M-312	60,000/-	08.04.16	08.04.17
6	007097	EE, CRMD,M-312	32,000/-	02.02.16	02.02.17
7	754646	EE, CRMD,M-312	1,30,000/-	02.12.16	02.12.17
8	0650269	EE, CRMD,M-312	52,650/-	05.06.17	05.12.17
9	582575	EE, CRMD,M-312	1,45,000/-	21.07.17	21.07.18
10	130060	EE, CRMD,M-312	42,421/-	05.10.17	05.01.19

Necessary steps should be taken for settlement of these FDRs/Bank Guarantees under intimation to Audit. The Division may work out the details of deposits of more than 3 years and credit in Govt. Revenue, under intimation of Audit. Other similar type of cases may also be reviewed under intimation to Audit.

TAN 8 Shortcomings in maintenance of Service Books
(Ref. audit memo No. 16 dated 24.01.2019)

During the scrutiny of Service Books & Leave Accounts, the following discrepancies have been noticed:-

- (A) The first page of the service book is to be attested. However, in most of the cases, the first page of the service book of officers/officials has not been found attested.
- (B) Photo of the employee should be pasted at first page of the Service Book and duly attested. However, the same has not been found attested in the service books of following staff:-
1. Sh. Raj Pal, Beldar
 2. Sh. Bhagwandin, Beldar
 3. Sh. Het Ram, Beldar
 4. Sh. Tara chand, Beldar
 5. Sh. Sarju Mandal, Beldar
 6. Sh. Om Prakash, Beldar
 7. Ms. Shanti, Beldar
- (C) Entry of Aadhar Number has not been made in the service book of staff as per instruction circulated by the Pr. Secretary (Finance) Finance Deptt. GNCT of Delhi. Vide No. F3 (03) / 2015/T-1/Pr.AO/ 2025-26 dated 10.09.2015. It has further been advised that detail of Aadhar Number of employee in pension papers of the employees who are going to retire should invariably be made so as to enable the PAO to mention the details of Aadhar Number in pension payment orders.
- (D) Discrepancies in maintenance of Leave Account:- The following discrepancies have been noticed in the leave account :-
- (i) There are a number of cutting, overwriting in the leave account register which has not been attested by the Competent Authority.



(E) Annual Service Verification:- The service should be verified & entry should be made annually. However, the same has not been updated/recorded in the service books of following staff:-

- (i) Sh. Om Prakash, Beldar upto 30.06.2012

Necessary steps should be taken for proper maintenance of Service Books, under intimation to audit. Other similar type of cases may also be taken into account for similar action.

TAN 9 Non adherence of Rule 154 of GFR 2017, while making the purchases
(Ref. audit memo No. 17 dated 24.01.2019)

The Rule 154 of GFR 2017 explains that the Purchase of goods upto the value of Rs. 25,000/- (Rupees Twenty Five Thousand only) on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format:-

"I, _____, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

On scrutiny of the bills/records, it came to notice that the certificates as desired above are not recorded anywhere and the purchases have been made.

Non adherence to above said rules may be elucidated to audit.

TAN 10 Non adherence of Rule 59 of R&P Rules
(Ref. audit memo No. 18 dated 24.01.2019)

The rule 59 of Receipt and Payment Rules stipulates as follows:-

1. Every voucher must bear a pay order signed or initialed by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.
2. All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be Cancelled so that they may not be used again.
3. All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.



On scrutiny of the bills/records, it came to notice that the above rule was not followed.

Non adherence to above said rule may be elucidated to audit.



(Ajay Kumar Chandna)
Inspecting Audit Officer
Audit Party No.X