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

**AUDIT REPORT OF OFFICE OF EXECUTIVE ENGINEER(C) (WEST) M-111, ROAD-1,
RR LINES, DHAULA KUAN, RING ROAD, NEAR METRO PILLAR NO. 63, NEW
DELHI FOR THE PERIOD 2019-20 TO 2022-23**

INTRODUCTION

The Internal Audit Report on the accounts of Office of Executive Engineer(C) (West) M-111, Road-1, RR Lines, Dhaula Kuan, Ring Road, Near Metro Pillar No. 63, New Delhi, for the period 2019-20 to 2022-23 was conducted by the field Audit Party No. XXIII comprising of Shri Dinesh Kumar, IAO/AO and Shri Ravi Kharb, Sr. Asstt. The audit was conducted during 10 working days between 25.07.2023 to 07.08.2023.

AIMS AND OBJECTIVES

The Executive Engineer, PWD, Civil Road Maintenance Division, (West Road-I), M-111, RR Lines, Dhaula Kuan, New Delhi falls under the jurisdiction of Chief Engineer, New Delhi and Superintending Engineer Circle (West) (Maintenance) Karampura, New Delhi. The Division is headed by the Executive Engineer who is also functioning as DDO. There are five Sub Divisions under the Administrative control of Executive Engineer (West Road-I) (M-111). There are six jurisdiction area i.e. Hari Nagar, Vikas puri, Uttam nagar, Rajouri Garden, Tilak Nagar of PWD civil Road Maintenance West Road-1(Division M-111), New Delhi.)

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

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

S. No.	Name of the Officer	Period	
		From	To
HOD/HOO			
1.	Er. Jugal Kishore	19.11.2018	01.11.2019
2.	Er. Braham Dutt	14.11.2019	31.05.2020
3.	Er. Raj Singh	01.06.2020	25.06.2020
4.	Er. D.V.S Kansal	26.06.2020	09.12.2020
5.	Er. K.R Meena	10.12.2020	04.03.2021

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6.	Er. K.L Rathore	05.03.2021	11.11.2021
7.	Er. K.R Meena	12.11.2021	10.01.2022
8.	Er. S.S Chauhan	11.01.2022	24.01.2023
9.	Er. Vikas Singh	24.01.2023	Till date
Divisional Accountant/ AAO/ DDO			
1.	Sh. Susheel Kumar Lingwal, UDC	2016	27.01.2021
2.	Sh. Mukesh Singh Rajput, AAO	28.01.2021	Till date
Cashier			
1.	Sh. Rajinder Singh Bist	01.03.2019	30.06.2022
2.	Sh. Sandeep Kumar	01.07.2022	Till date

Expenditure of the Department for the period

2019-20 to 2022-23

(Amount in Rs.crore)

Period	Budget Allotted	Expenditure
2019-20	Not provided	
2020-21	34.10	33.27 ✓
2021-22	32.92	32.25 ✓
2022-23	56.10	55.50 ✓

Vacancy Statement of regular staff as on 31.03.2023:

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1.	Group-A	01	01	--
2.	Group-B	20	11	09
3.	Group-C	14	06	08
	Total	35	18	17

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Statutory Audit:

The Statutory audit of the Office of Executive Engineer(C) (West) M-111, Road-1, RR Lines, Dhaula Kuan, Ring Road, Near Metro Pillar No. 63, New Delhi has been conducted upto 31.03.2022 by AG (Audit) Delhi.

Maintenance of Records:

The maintenance of record of the Office of Executive Engineer(C) (West) M-111, Road-1, RR Lines, Dhaula Kuan, Ring Road, Near Metro Pillar No. 63, New Delhi for the period 2019-23 was found satisfactory subject to the observations made in the Current Audit Report.

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PART - I

OLD AUDIT REPORT

S.No.	Period	Details of outstanding Paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
1.	2005-06	09	-	-	09
2.	2007-08	07	-	-	07
3.	2008-10	08	01	09	07
4.	2013-16	02	01	03	01
5.	2016-19	06	03	2,5 & 6	03
	TOTAL	32	05		27

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/ Regularized	Balance
1.	2008-10	06	4115	0	4115
2.	2013-16	01	976956	0	976956
3.	2016-19	05	1755	1755	0
Balance recovery to be made			982826	1755	981071

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List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department :Public Works (PWD)							
Sub department:EE (C), (West) Road-1, PWD (M-111), R.R Lines, Dhaula Kuan, New Delhi (1457/12)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2005	2006	3		Record of Vehical No. DL6C-J-0066	C	0
2	2005	2006	4		Verification of Record in r/o Payment Amounting to Rs. 51,450	C	0
3	2005	2006	5		Verification of record "Improvement of drainage system of road No.89	C	0
4	2005	2006	6		Verification of record in R/o wide of road No. 36 from jail road	C	0
5	2005	2006	7		Irregularities in the work Corridor Improvement of Ring Road Ph-III	C	0
6	2005	2006	8		Widening of road No. 36 from jail road crossing to Mayapuri Crossing	C	0
7	2005	2006	9		Contingent bills	C	0
8	2005	2006	10		Verification of Record "Resurfacing/macro surface of Road No. 11 and Domestic Airport road.	C	0
9	2005	2006	11		Income Tax	C	0
10	2007	2008	2		A/R & M/o various under PWD Division M-111 during 2007-08 (SH. Patch repair works on various roads under sub division: M-111)	C	0
11	2007	2008	3		Confirmation regarding utilization / unutilization of cheque books / prior to reconstruction of division.	C	0
12	2007	2008	4		Improvement of Delhi Gurgaon Boarder at Old D.G. Road (SH: Cement concrete with vacume dewatering system)	C	0
13	2007	2008	5		Blockade of funds amounting to Rs. 42.84 Lacs due to non availability of site.	C	0
14	2007	2008	8		Restoration charges / Departmental charges - 2007-08	C	0
15	2007	2008	9		Construction of service road i.e. drainage on link road from NH-8 junction to Samalkha Road	C	0
16	2007	2008	12		Petrol consumption in Govt. Vehicles	C	0
17	2008	2010	1		Performance of the Division	C	0
18	2008	2010	2		Loss of interest of Rs. 6.71 Lakh	C	0
19	2008	2010	3		Violation of delegation of powers	C	0
20	2008	2010	4		Splitting up the work	C	0
21	2008	2010	5		Revised Technical Sanction	C	0
22	2008	2010	6		Discrepancies in awarding the work for watch and ward of sub-division office, Kapashera	C	4115
23	2008	2010	7		Wasteful expenditure on advertisement (Agreement No. 13/09-10)	C	0
24	2008	2010	9		Un-Cashed Cheques -S	C	0
25	2013	2016	1		Non levy of compensation of Rs. 9,76,955/-	O	976956
26	2013	2016	3		Non production of Records -S	O	0
27	2016	2019	1		Office expenditure charged to works	O	0
28	2016	2019	2		Public Works (Suspense) Deposit of Rs. 16,53,91,285/- -S	O	0
29	2016	2019	3		Unfruitful expenditure of Rs. 11054425/- lakhs due to stoppage of works	O	0
30	2016	2019	4		Foreclosure of work due to non availability of clear site	O	0
31	2016	2019	5		Recovery of License Fee -S	O	1755
32	2016	2019	6		Non production of Records -S	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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Parz No. 3

Ref. Memo No. 18

Dated 11.09.2006

Sub: Record of vehicle No. DL6C-J-0066.

During the test check of cash voucher period under the audit, it has been observed that the following discrepancies have been found. The same may be rectified and shown to audit.

1. The repair work of vehicle no. DL6C-J-0066 was carried out from M/s Krishna Motor against the following cash vouchers.

Sl. No.	C.V. No.	Dated	Amount
1.	123	17.2.06	6525.00
2.	13	8.12.05	12336.00 Bill No. 1205 dt. 28.10.05
3.	384	28.3.06	11425.00 Bill No. 1365 dated 16.3.06.
4.	143	19.9.05	11365.00

No codal formalities have been completed as per GFR. The codal formalities have been completed the quotation file may be shown to audit.

(ii) Inspection repair of vehicle inspector is also required before the work repair of vehicle was carried out.

(iii) Approval of the competent authority may be shown to audit.

2. Repair of vehicle No. DL6C-J-0066 was carried out from M/s Krishna Motor, An amounting to Rs. 12,336/- was incurred for repair work in which Rs. 124/- was deducted of old part but name of old parts was not mentioned in the bill. Without mentioned the name of the old part how the amount can be calculated without consultation of vehicle inspector. All the repair work of vehicle should be done from the authorized dealer.

3. The following quantity of petrol was consumed in the following months in vehicle No. DL6C-J-0066.

(i)	289 liters	January 2006	CV No. 130 dt. 17.2.06	Rs. 13,854.00
(ii)	376 liters	August 2005	CV No. 144 dt. 17.9.05	Rs. 15,630.00
(iii)	349 liters	Sept. 2005	CV No. 145 dt. 18.10.05	Rs. 16,266.00

The consumption of petrol of 200 liters per month should not be exceed as per instruction issued by the Finance Department. If used more than 200 liters the approval of finance department may be shown to audit.

Para No. (4)

Ref. Memo No. 19

Dated 12.09.2006

Sub: Verification of Record in r/o Payment Amounting to Rs. 51,450/- for Computer Agency Agreement No. 2/AE-IV/PWDXIV/2005-06.

It has come into the notice a payment made to M/s Oasis Engineers in r/o service of computer operator for the service SE(P&A)I upto 4th running bills, a payment of Rs. 51,450/-. In this connection following record may kindly be awarded.

- (i) A instruction / rule in connection of hiring the service of computer operator may kindly be provided, otherwise the computer are being run by office by existing staff by providing training programme departmentally.
- (ii) This computer operator is being paid on day basis, work basis and monthly basis.
- (iii) What type of work the computer operator is doing whether accounting work/ typing work/ drafting work etc.
- (iv) A file of the above mentioned agreement 2/AE-IV/PWDXIV/2005-06 also be provided alongwith the sanction of finance department.

Para No. 5

Ref. Memo No. 10

Dated 05.09.2006

Sub: - Verification of record "Improvement of drainage system of Road No. 89 (extn.).

Name of Contractor	:	M/s Gurbax Singh & Co.
Estimated Cost	:	Rs. 51,10,749/-
Tendered Amount	:	Rs. 46,69,992/-
Time	:	4 Months
Date of Start	:	25.12.2004.
Date of Completion	:	24.04.2005.

During the scrutiny of the file of above mentioned work, it has come into the notice, after getting A/A & E/S, a Technical Sanction may also be obtained accordingly. But in the instant case letter of award was issued before and Technical Sanction Obtained after awarding the contract which is against provisions of rules.

But this course of channel was not adopted, even the firm has not started the work by informing the hindrance vide his letter dated 18.06.2005, 17.06.2005, 30.06.2005. On the other hand Executive Engineer, PWD an amount of Rs. 67,568/- was approved for Extra Items the reason must be known to him, (vide letter No. 3(DB)/PWDXIV/GOD/1092 dated 26.09.2005). Again on dated 08.11.2005 vide letter No. 3(DB)/PWDXIV/GOD/1092 extra item statement was approved at recommendation of Assistant Engineer-II amounting of Rs. 57,060/-.

A letter has been issued by Executive Engineer vide 54(1061)/PWDXIV/NCTD/1294 dated 17.12.2005 wherein it is informed "8 months has been lapsed for during the execution of work since no hindrance was there." After issuing this letter EOT was approved by Executive Engineer vide letter No. 54(1016)/PWDXIV/157 dated 21.10.2006 and letter dated 31.01.2006.

The Executive Engineer, PWD XIV has approved that EOT and hindrance on the approval of Assistant Engineer-II ignoring his own letter No. 554 dated 23.07.2005. At present the approval was given vide letter No. 216 dated 23.03.2006 for the following hindrance.

Hindrance No. 1 :	Due to non-shifting of NDPL cases - 25.12.04 to 28.02.06 = 66 Days.
Hindrance No. 2 :	Due to unauthorized ramps etc. factory owner - 01.03.05 to 30.06.05 = 122 Days (Overlapping Period).
Hindrance No. 3 :	Due to non-shifting of NDPL Poles - NIL
Hindrance No. 4 :	Due to non-shifting of heavy main gate - 17.05.05 to 28.06.05 = 22 Days (Overlapping Period 22 Days)
Hindrance No. 5 :	Due to drain full of silt and sludge.

Increase in Scope of Work : 75 Days.

Total 279 days hindrance is justified of EOT upto 25.01.2006 was approved by Executive Engineer, PWD XIV. The Extension of time was approved by Project Manager (DS&CM) vide letter No. 78 dated 28.03.2006.

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SL No.	Description of letter	Letter No. 54(1016)	Subject
1	Letter of Award	426 dt. 17.12.2004	Objection No. I.S. amount Mentioned.
2	Letter of Completion in r/o delay of work	211 dt. 19.02.05	Completion the work in time.
3	Agency : M/s Gurbax Singh & Co.	Letter dt. 21.02.05	Regarding hindrance.
4	- DO -	Letter dt. 18.06.05	- Do -
5	- Do -	Letter dt. 17.06.05	- Do -
6	- Do -	Letter dt. 18.06.05	- Do -
7	EE, PWD XIV	827 dt. 02.07.05	No Hindrance lame excuse.
8	Agency : M/s Gurbax Singh & Co.	Letter dt. 27.6.05	Again stated hindrance reminders.
9	- Do -	Letter dt. 28.06.05	- DO -
10	EE, PWD XIV	554 dt. 23.7.05	No hindrance
11	EE, PWD XIV	1004 dt. 25.8.05	Working letter to AE-II
12	EE, PWD XIV	1092 dt. 26.9.05	For E.I Rs. 67,568/-
13	EE, PWD XIV	1202 dt. 8.11.05	For E.I Rs. 57,060/-
14	EE, PWD XIV	1294 dt. 17.12.05	No Hindrance
15	EE, PWD XIV	216 dt. 23.3.06	Approval of hindrance work
16	PM(DS&CM)	23(26)/PM(DS&CM)/06/700 dt. 28.03.06	EOT 25.1.06 approved.

Keeping in view of the above details of correspondence regarding Extra work and EOT and hindrance the EE, PWD XIV has contradicted his own letter dated 2.7.05, 23.7.05 and 17.12.05 in letter No. 216 dated 23.3.2006 and approval has been given for hindrance and the same was approved by Project Manager (DS&CM) in his letter 28.03.2006. In view of the above it appear that Executive Engineer should have sent the detail note so that Project Manager (DS&CM) may see the facts from the note of earlier correspondence wherein it was established that no hindrance was there; the approval was taken on basis of letter sent PM(DS&CM) Project.

The amount of Technical Sanction was also not mentioned and it is not clear whether the approval Technical Sanction was obtained or not.

Since hindrance was there the contract should be finalized after removing all the hindrance.

The file produced to the Audit without paging, it should be properly numbered on the page on correspondence side as well as nothing position, so that the actual position may be glanced at once.

The reply of the above objection / quarries may be submitted of Audit party immediately along with the other record of running bills and M.B. etc.

Para No. (6)

Ref. Memo No. 12

Dated 07.09.2006

Sub: Verification of record in R/o widening of Road No.-36 from Jail Road Crossing to Maya Puri Crossing & widening of Road construction of box culvert drain on both side of footpath etc.

Name on Contractor : M/s Satya Prakash & Brothers Pvt. Ltd.
Agreement No. : No.39/EE/PWD-XIV/04-05
Tender Amount : Rs. 15,07,17,791/-
Date of Start : 06-10-2004
Date of completion : 06-01-2005
Technical sanction : Vide Letter No.23 (36) SE (PEA) NCTC/1128
Dated 12-03-2004.
Actual date of Completion : 05-01-2006.

During the scrutiny of file, it has come into notice that the above mentioned work was awarded to the contractor without removing the hindrance on construction side. Those Hindrances are of such nature which is known to every body who resides in such a metropolitan city. The minutes of meeting issued vide letter No. 1200 dated 21-10-2004, wherein it is directed that the contractor fulfill all requirement as per agreement. But no body raises the quarry about the Extension of time and Extra work.

A note on the file is available vide U.O. No. 54(950)/PWD-XIV/1185 dated 19-10-2004 that AE. Concerned has been extensively traveling for liaisoning for shifting of various services. The contractor has informed vide letter dated 25-10-2004, wherein no problem was informed to carry and the work. The EE-XIV has informed vide No. 1251 dated 01-11-2004 to the various agencies to depute his official to watch his cable or lime pipe to remain intact, and also written a letter to DCF on dated 05-11-2004 to remove the trees.

A advisory letter was issue vide No. 1129, dated 27-01-2005 to the contractor where in it was informed that this department is providing full cooperation but first mils-stone was not achieved.

EE-XIV (PWD) wrote a letter to PM (DS&CM) vide No. 174 dated 08-02-2005, where in he informed PM (DS&CM) that the program of these work is hampering on account of not getting permission for cutting trees, no shifting of DTC Bus stop NDPL/HT/LT Electric Pole the all other agencies DJB/MTNL/IGL/GAIL/DTC/Forest department/BSES/GAIL/ are also yet to be shifted. The copy of that letter was sent to respective agencies. EE-XIV (PWD) has informed vide letter No. 277 dated 01-03-2005 that there is no hindrances from the department for the above work was noticed at the time of inspection by him and PM(DS&CM) and asked the contractor to complete the work before the monsoon season.

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An estimated of Rs. 4,30,01,500/- out of which 1,54,52,378 relates to change pipe line D.J.B. has informed to PM (DS & CM) dated 28-03-05. It is in reference to show the hindrance which already existed on the site at the time of award of work.

At the and a approval for extra item amounting to Rs. 2,73,810 was sent vide letter No. 699 dated 02-06-2005 to Project Manager (DS&CM) without any information received from the contractor except the estimate of extra item statement and the same was approved by PM(DS&CM) vide letter dated 02-05-2006 from E.O.T. upto 05-01-2006.

As per instruction of CPWD that the EE should provide the work hindrance free, but in this case all the work was done after awarding the contract. It is highly objectionable as it is a contravention of the rules instruction of awarding the contract. More over in this file the contractor has not informed any type of hindrance. If any, Executive Engineer has not accepted, but at the later stage he justified the same. It appears the concerned AE has not informed the factual position but at last, Executive Engineer PWD XIV has sent the approval of EOT and Extra Work to PM(DS&CM) office and the same was approved.

So that BOT and extra item may be verified and other related Account should be scrutinize.

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Para No. 7

Ref. Memo No. 14

Dated 07.09.2006

Sub:- Irregularities in the work Corridor Improvement of Ring Road Ph-III from Naraina to Raja Garden Crossing.

SH:- Providing NP 4 class RCC pipe along the newly constructed RCC box culvert near marble market at Raja Garden from RD-460m to 1020m.

Name of Work : As above; Agreement No. 47/EE/PWD-XIV/05-06.
Estimated cost : Rs. 38, 56,217/-
Tendered : Rs. 30, 49,010/- = (20.93% below)
Time allowed : 45 days
Actual & Stipulated DOS : 21-10-2005
Date of Completion : 03-12-2005
Actual date of Completion : 08-02-2006
Name of Contractor : S.P. Construction

(1) Delay in completion of Work: As mentioned above, against the stipulated date of completion of work on 03-12-05, the work was actually completed on 08-02-06, i.e. total delay of work was 69 days. On scrutiny of record provided to audit, it has been observed that request for extension of time was sent by the division vide letter No. 18(2DB)/PWD-XIV(GOD)/114 dated 21-02-06 to the Project Manager (DS&CM), K.G. Marg. Permission of PM(DS&CM) in this respect may be shown to audit.

(2) Execution of extra items: As per provision contained in the CPWD work manual 2003, No extra/substituted item should be executed without the prior approval of the authority that accorded the technical sanction. In this case, the work was technically sanctioned by the PM (DS&CM) PWD Zone-1. While executing the work, extra items amounting to Rs. 4,28,538/- were got executed but the prior approval of competent authority was not obtained. As per record, request for approval was sent vide letter No. 3(DB)/PWD-XIV(GOD)/127 dated 25-02-2006, i.e. after the completion of work (actual date of completion 08-02-2006).

Reasons for not obtaining approval in advance may be intimated to audit.

Para No. 8

Ref. Memo No. 17

Dated 11.09.2006

Sub: Widening of Road No. 36 from Jail Road Crossing to Mayapuri Crossing. SH: W/o Road & C/o Box Culvert Drain on both side including footpath. SW: P/F precast cement concrete Kerb Stone.

It has come into the notice during audit. Two works was done by the same contractor one was agreement No. 39 the tender amount of that was 15,07,17,791/- for widening the road No. 36, main work and 2nd Sub Work under main work i.e. "P/F precast cement concrete Kerb Stone". The details of both the work are as under: -

	Ist Work (Main Work)	2 nd Work (Sub Work)
Name of Agency	: M/s Satya Parkash & Bros. Pvt. Ltd.	M/s Satya Parkash & Bros. Pvt. Ltd.
Agreement No.	: 39/EE/PWD/PD-VI/04-05	70/EE/PWD/PD-VI/04-05
Estimated Cost	: Rs. 11,35,84,827/-	Rs. 3,38,595/-
Tendered Amount	: Rs. 15,07,17,791/-	Rs. 4,05,000/-
Date of Start	: 6.10.2004	01.03.2005
Date of Completion	: 05.01.2006	31.03.2005
A.D.O.C.	: 05.01.2006	18.07.2005

Both files have been audited, it has come into the notice that 2nd Sub Work :P/F precast cement concrete kerb stone was advertised in the New Paper and tender was awarded to same contractor M/s Satya Parkash & Bros. Pvt. Ltd. being the lowest. There are certain objective in the connection as under: -

1. The 2nd work was not anticipated at the time of issue of 1st tender by the Drawing Branch as well as Planning Branch, which in terms an addition cost was all due to the fact, the requirement of all facility was not anticipated before hand.
2. Moreover the work of 1st contractor was in progress and hindrance was arised and this is conformed vide letter No. 18(2DB)/PWDXIV(NCTD)/1012 dated 26.08.2005, why this advertisement was issued and award the contract when it is known fact that the work of widening of road is progress.
3. It has also come into the notice that in the both case "Hindrance is already known but at initial stage it was ignored but at last the EOT and extra work was approved by the competent authority, but it is not in order.
4. It the whole work was properly drawn and planned. The Sub Work amounting to Rs. 4,05,000/- for precast Concrete Kerb Stone should be done along with the main work amounting to Rs. 15,07,17,791/-. This work may be adjusted in the big amount work i.e. crores of Rupees and addition amount of advertisement and other misc. expenses was also saved.

A justification of the above work if any may be submitted to the Audit Party for its compliance.

Para No. 9

Ref. Memo No. 10

Dated 14.09.2006

Sub: Contingent Bills.

During the test check of contingent bills period include the audit, it has been observed that the following discrepancies have been found. The same may be rectified and shown to audit.

1. The purchase have been made against the following voucher that no codel formalities have been completed as per G.F.R.

Sl. No.	C.V. No.	Date	Amount	Item purchased
1	155	20.1.06	3000.00	Photostat copies
2	22	6.9.05	1495.00	Wall Fan
3	68	13.9.05	1976.00	Stationary items
4	69	24.9.05	6197.00	Stationary Items
5	70	13.9.05	9490.00	Stationary Items
6	339	27.3.06	1413.00	Brief Case
7	438	31.3.06	8310.00	Photostat copies

If codel formalities have been completed the quotation file may be shown to audit.

2. The stock entry certificate not recorded in the body or the bill.

C.V. No. 339 dated 27.03.2006 Rs. 1413.00 (purchase of brief case)

C.V. No. 114 dated 18.01.2006 Rs. 1158.00 (purchase of stationary items).

The same may be recorded and shown to audit.

(DIR-VI)

Para No. 10

Ref. Memo No. 12

Dated 14.09.2006

Sub: Verification of Record "Resurfacing / micro surfacing of Road No. 11 (Saheed Jeei Singh Marg) and Domestic Airport road, New Delhi using cold emulsion technology.

The following observations are as under in r/o above mention work which securitize the file: -

Name of Agency	:	M/s Yala Construction Co. Pvt. Ltd.
Agreement No.	:	3/EE/PWD/PD-VI/05-06 (file No. 54(1220)/PWD-7)
Estimated Cost	:	Rs. 57,57,994/-
Tendered Amount	:	Rs. 57,26,386/-
Earnest Money	:	Rs. 1,15,160/-
Date of Start	:	25.07.2005
Date of Completion	:	28.08.2005.
A.D.O.C.	:	22.11.05

During the audit, it has come into the notice that the award of tender was considered only on the basis of two tender, one is M/s Yala Construction Co. Pvt. Ltd. And another is M/s Pakthai Construction Co. Ltd. These two were received against open tender. This tender was called in two bid system i.e. Technical proposal and financial offer.

As per rate of GFR 152 two bid system: - for purchasing high value plant machinery etc. of a compile and technical nature. Keeping in view of this rate provision the file is silent in this respect. Why this system was adopted and what technically was observed by the Technical committee for the road it is not clear for the file.

- (i) To open two bid system required the concern of H.O.D. which is not available in the file.
- (ii) No fair completion was in the comparative statement as there are only two firm.
- (iii) An evaluation sheet placed at page 10 where is out of 100 marks, 90 marks given to M/s Yala Construction Co. Pvt. Ltd. And 100 marks given to M/s Pakthai Construction Co. Ltd.

But as the financial bid, the work was allotted to M/s Yala Construction Co. Pvt. Ltd., whereas as per evaluation sheet 40 marks given out of 40 to M/s Pakthai Construction Co. Ltd., but the competent satisfy them self with the lowest tender M/s Yala Construction Co. Pvt. Ltd.

(iv) There is complaint against the firm M/s Yala Construction Co. Pvt. Ltd. Advanced to L.G. and the copy of the same addressed to agency such as Engineer-in-Chief, DG(CPWD), I.G. etc. where in it is alleged that the fir is not maintaining the quality of work and no testing of mechanical is taking places in India. This complaint was forwarded to PM(DS&CM), PWD with remarks, the matter has been discussed on telephone not will standing the issue raised the date of application, issue/receipt has been changed to 17, 18, 19 January 2005 respectively, and nothing concluded on this complaint.

Cont...../P-2

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As per record that M/s Yala Construction Co. Pvt. Ltd. was given time for one month. But as per completion certificate the work was completed on 22.11.2005 and started on 22.07.2005, the time was taken was 3 months 18 days, but EOT was not approved. A technical report was also not available on the file to verify the quantity.

The reply of the above mentioned observation may be submitted immediately.

Para No. (11)

Ref. Memo No. 11

Dated 14.09.2006

Sub: Income Tax

On scrutiny of Income Tax record for the year 2005-06, following observations were made:

In the following cases, rebates were allowed without any proof on the record. Either the relevant proof be shown to audit or revised calculations be made after disallowing the same under intimation to audit.

Sl. No.	Name	Rebate allowed without proof.
1.	Sh. Anand Singh	Rs. 14,000/-
2.	Sh. Brahm Dutt AE	Rs. 35,000/- (PPF – Pass book be shown photocopy of deposit not clear, not attested).
3.	Sh. Gitendra Kumar Singh	Rs. 36,000/-

Other such cases may also be reviewed at your level.

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AUDIT REPORT OF PWD (M-111), R.R. LINES
FOR THE PERIOD 2007-08

CURRENT AUDIT REPORT (2007-08)

PARA NO. 1

Ref Memo No.19, Dated:29-10-08

Sub: Non recovery of amount of Rs. 43,07,707/- from M/o Surface and Transport

Scrutiny of record revealed that the work of National Highway was executed by Div XIV(now M-111) from 2/98 to 8/99 for National Highway Authority of India , M/o Surface and Transport . For the said project work, the division has incurred an expenditure amounting to Rs. 64,31,092/-, out of which the division has recovered an amount of Rs. 21,23,335/ only and an amount of Rs. 43,07,707/- is still outstanding to be recovered from the National Highway Authority. M/o Surface and Transport even after lapse of more than 09 years. Reasons for same may be intimated to audit and speedy efforts may be initiated to recover the said amount under intimation to audit.

PARA NO. 2

Ref Memo No. 10, Dated:21-10-08

Sub: A/R & M/o various road under PWD Div. M-III during 2007-08(SH: Patch repair works on various roads under sub div.-M-111)

Ag.No. : 36/EE/PWD M III/Delhi Govt./2007-08

Scrutiny of file revealed that after inviting % rate tenders the above referred work was awarded to M/s Ranjit construction Co. on 10-9-07 at his negotiated tendered amount of Rs. 7,45,957/- which was 20.20% below the EC of Rs. 9,34,783/- with SDOS and Completion as 17-9-07 and 16-3-08 respectively. No A/A & E/S is available on file. On verification of running account bills revealed that the work was completed on 20-3-08 and an amount of Rs. 11,51,285/- has been paid to the contractor which is Rs. 4,05,328/- more than the tendered amount. Out of which as per deviation statement/extra item statement submitted by the department an amount of Rs. 20,702/- and an amount of Rs. 2,53,685/- are for deviated item and extra item respectively were sanctioned by the AE/EE. Balance amount of Rs. 1,30,947/- paid in excess to contractor to be justified by the department. Reasons for non issue of A/A and E/S for this work may also be intimated to audit.

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PARA NO. 3

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Ref Memo No.11, Dated:22-10-08

Sub : Confirmation regarding utilization/ unutilization of cheques/prior to reconstruction of division

Scrutiny of record revealed that PWD div XIV and Div. VI were merged and renamed as M-111 in April 07/ and Sh. Parashar, Ex Engineer got DDO ship of M-111 w.e.f. June, 07. As per rules unutilized cheques/cheque books issued in favour of Div. XIV should have been surrendered to PAO (Tech) to avoid their mis utilization. Scrutiny of surrendered letter no. 105 dt. 29-5-07 issued by outgoing EE, Sh. S.K. Jain and details of last cheques issued by Div. XIV prior to existence of M-111 revealed that following cheques of different categories were not surrendered in PAO(Tech) and non maintenance of cash book w.e.f 19-4-07 to 31-5-07 restricts audit to authenticate utilization of following cheques :

Category	Cheque No	No. of cheques
A	109587 to 109600	14
	109601 to 109632	32
B	536837 to 536841	05
C	359583 to 359590	08

In this regard department has clarified that the DDO of the PWD Div-XIV was transferred to PWD div. B-231 and he taken away the remaining cheque to PWD B-231

Also the cash book for the period 19/4/2007 to 31-5-2007 has been maintained by PWD Div B-231 using the DDO ship of PWD XIV till the allotment of new DDO number in the name of B-231 and the monthly account for the same has been submitted by them to PAO.

But department has not produced any documentary proof of authorization to utilize the PWD Div-14 cheques in Div. B-231. Hence, department may furnish a certificate from PAO(Tech) regarding utilization of above cheques by Div B-231 and surrender of unutilized cheque books as well as unused/cancelled cheques as shown in letter dated 29-5-07. Further, cash book for the period w.e.f. 19-4-07 to 31-5-07 may also be got verified from audit.

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PARA NO. 4

Ref Memo No.7, Dated:16-10-08

Subject : Improvement of Delhi Gurgaon Boarder at Old D.G.Road(SH: Cement concrete with vacume dewatering system)

Agr.No. : 48/EE/PWD M III/Delhi Govt./2007-08
Estimated cost : Rs.34,55,935/-
Tendered Cost : Rs.32,20,586/-(6.81% below EC)
Justification : Rs. 33,59,028/-(2.89% above EC)
Stipulated date of
Start & completion : 10-11-07/9-12-07
A/A & E/S : Rs.38,82,000/-
Technical sanction :

Scrutiny of above referred work file revealed that after the site visit of higher authorities viz. Pr. Secy(PWD) , Engineer-in-Chief(PWD) and Chief Engineer(PWD), the tender for the said work were called for by publishing of short notice direct to press and the work was awarded to M/s Gupta Construction Co. at their tendered cost of Rs. 32,20,586/- vide letter Dt. No. 54(1259)/PWD M-III/NCTD/2378 dt. 29-10-07 with stipulated date of start and completion as 10-11-07 and 9-12-07 respectively. In this connection audit observations are as under :-

- 1 The letter No. 54(1259)/PWD- M-III/NCTD/1070 dt. 26-11-07 placed in the file shows that the contractor had not started the work till that date for want of steel structural drawings.
- 2 On 7-1-08 i.e. after one month of stipulated date of completion, the contractor was issued show cause notice by Xen, PWD9 M-III) but neither the contractor had submitted any satisfactory reply nor any action as contemplated under clause 3 and sub-clause of agreement was taken against him which needs clarification.
- 3 As per check list available in file the work was completed on 28-2-08 i.e. after 81 days of stipulated date of completion with a gross expenditure amounting to Rs. 41,00,000/- which is 22% more than justification and 27.3% above tendered cost.
- 4 During August,08 i.e. within 06 months of completion, it was noticed that many joints on the road have come out of road and were causing difficulties in smooth running of traffic. Reasons for rating sub-standard work as 'satisfactory' may be clarified to audit.
- 5 As the said work was awarded with active involvement of higher authorities to create a better image of Delhi roads, inspection made in this regards by concerned AE & EE alongwith report(Outcome) thereof as asked for was not provided to audit.

Audit is of the view that if the said work would have been supervised properly by the concerned AE/Xen the chances of sub standard work could be avoided by taking timely

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action. Further, there is no record in file to authenticate whether the substandard work has been rectified or not, if so, who has born the expenditure in it.

Action taken against the contractor for delay in execution/completion of work as well as for sub standard work may be intimated to audit.

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PARA NO. 5

Ref Memo No.22, Dated:4-11-08

Sub: Blockade of funds amounting to Rs. 42.84 lacs due to non availability of site

Name of work FOB with escalators for pedestrian across Ring Road at Sec. 12 & 13, R.K.Puram, New Delhi (SH : Civil Works)

Agreement No.	33/EE/PWD M III/Delhi Govt./2007-08
Agency	M/s Jai Lall Kishori Lall Pvt. Ltd.
EC	Rs. 81,83,452/-
Tendered Amt.	Rs. 98,27,508/-
Stipulated date of Start/completion	15-8-07/14-12-07
Justification	Rs.1,01,49,419/-
Status of work	Incomplete as on date
A/A & E/S	Rs. 1,40,98,146(Civil work) Total Rs. 4,18,58,556/-

Scrutiny of file revealed that tenders for the said work were accepted by SE, PWD Circle M-II and the work was awarded to M/s Jai Lall & Kishori Lall Pvt. Ltd. at their tendered cost of Rs. 98,27,508/- (which was 20.09% above EC) with stipulated date of completion as 14-12-07. In this connection audit observation are as follows:-

- 1 The contractor was asked to submit PG amounting to Rs. 4,91,375/- vide letter dated 3-8-07 within 07 days but he had submitted the same on 2-9-08 i.e. after one month.
- 2 In annexure-I(Scrutiny Proforma) submitted to SE,PWD, Road maintenance M-11, Ex. Engg has certified that 'site is available' but it was not fully available as is evident from letter No. 2590/22-11-07 placed in file that there was hindrance in work due to the electric poles on central verge head electric wires(high tension)
- 3 The said work was inspected by Xen and Chief Engg from time to time and slow progress was noticed on 20-10-07, 6-12-07 and 19-3-07.
- 4 BSES has cleared the site in March,2008 i.e. after 07 months of date of start whereas stipulated date of completion was 14-12-07

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- 5 Vide letter dated 17-3-08, contractor showed his reluctance to complete the work due to abnormal hike in prices of steel and requested either to foreclose the work or modify the prices.
- 6 On 17-4-08, show cause notice was served to contractor to justify abnormal delay within 07 days in response to which contractor on 29-4-08 again requested to foreclose the work
- 7 On 27-5-08, SE(M-11) has directed Xen to issue notice on final action under clause 3 of agreement but no action was taken as per clause.
- 8 Contractor had agreed to complete the work in first week of August,08 but till then physical progress of the work was recorded as 50% by Xen(M-111) On 1-7-08 target date for completion of work was fixed as 15-8-08 but letter dated 19-8-08 shows that instead of speeding up work contractor had stopped the work for no reason.
- 9 Letter dated 23-10-08 placed in file shows that till date the status of work is 'incomplete' and target date has been revised as 31-10-08

Till July,08 an amount of Rs. 42,84,762/- has been paid to contractor in three running account bill but the work is incomplete till date. The entire amount of Rs. 42.84lacs is blocked for want of clear site made available to contractor. Had the site free of hindrances made available to contractor blockage of huge govt. money could be avoided.

PARA NO. 6 *16* *(S)*

Ref Memo No.9, Dated:21-10-08

Sub : A/R & M/O PWD road under PWD Div M-III during 2007-08 (SH: Palating, finishing and Misc. Repair work under Sub-Division M-1112)

Agr.No.	:	27/EE/PWD M III/Delhi Govt/2007-08
Estimated cost	:	Rs.8,08,752/-
Tendered Cost	:	Rs.2,58,801/- (68% below EC)
EMD	:	Rs.16,175/-
PG	:	Rs.12,940/-
Stipulated date of Start & completion	:	12-8-07/11-5-08
Contractor	:	Sh. Ram Singh

Scrutiny of file revealed that after inviting percentage rate tenders, the above referred work was awarded to M/s Ram Singh on 31-8-07 with stipulated date of start and completion as 12-8-07 and 11-5-08 respectively but the contractor had not started the work even after 04 months of SDOS of work, Executive Engineer has issued a letter to contractor asking him to start the work within 10 days otherwise his EMD and PG will be forfeited. Further, scrutiny of work file revealed that neither the contractor has started the work till date nor his EMD and PG has been forfeited and credited into govt. account.

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Status of work as on date may be intimated to audit as addit is of the view that poor monitoring by concerned officers has not only deferred the work but by giving undue favor to contractor i.e. not taking any action against the contractor till just 07 months and not forfeiting his EMD & PG they have also turned the expenditure incurred on advertising as wasteful expenditure.

PARA NO. 7 17 (19)

Ref Memo No.21, Dated:3-11-08

Sub : Non- Forfeiture of EMD & Performance Guarantee amounting to Rs.1,54,577/- for non execution of work

Ag.No. 59/EE/PWD M III/Delhi Govt./2007-08
Name of Work : Corridor Improvement Plan of Ring road Phase II between Dhaula Kuan to Safdarjung Hospital.
SH: W/o Ring road from 6 lanes to 8 lanes including construction of footpath, storm water drain.
W/o culvert, shifting of various service etc.(SW: P/F M.S. railing on central verge of Ring Road between Moti Bagh flyover to Dhaula Kuan Flyover).
Rs. 23,33,01,637/- vide Secy(PWD) letter dt. 07-03-2003

A/A & E/S.

Estimated cost : Rs.21,69,014/-
Tendered cost: Rs.22,23,935/-
Stipulated date of Start/completion : 24-2-08/23-4-08 (2 months)
Provisional Extension: upto 30-05-08

EMD 43320
PG 11.101

154577 EMD

The work was awarded to M/s A & M enterprises at tendered cost of Rs.22,23,935/ Which is 2.53% above the estimated cost put to tender.

On scrutiny of file, it was observed that the contractor did not start the work even after expiry of stipulated date of completion and no request for extension was made by the contractor. Still a provisional extension upto 30-5-08 was granted to him vide PWD Div-14 office letter No. 1149 dt. 17-5-08. As per available record he had not executed the work till date i.e. after lapse of 4-5 months from the date of provisional extension.

As per clause 3(vii) of the agreement "If the work is not started by the contractor within 1/8th of stipulated time" the Engineer-in-Charge on behalf of the President of India shall have powers to determine or rescind the contract and to forfeit the Earnest Money and performance guarantee at the disposal of the Government. But till date the department has not forfeited EMD & PG in this case.

Moreover, it is worthwhile to mention here that Ex. Engg. has informed the S.E. (PWD CRM Circle M-11) that the contractor has not started the work and requested for approval for forfeiture of EMD/PG vide letter dated 20-6-08 and 2-7-08 which is within the validity of bank guarantee (Bank guarantee No. BARCBG2008055 expiry date 17-8-08). But the S.E. did not take any action in this regard in time. Reasons for non forfeiture of EMD & PG amounting to Rs. 1,54,577/- and non crediting into govt. account may be elucidated to audit.

Copy of A/A & D/S No. F.8(18) PWD-111/2802-03/1869 dt. 07-03-2003 for Rs. 23,33,01,637/- along with preliminary and detailed estimates was asked for not made available to audit. Department may clarify for non utilization of the said actions for this works for last five years.

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This part outstanding

Ref Memo No.12, Dated:23-10-08

PARA NO. 8

Sub: Restoration charges/Departmental charges - 2007-08

Public Work Department (PWD) executes various road restoration works on behalf of other govt./private organizations. For carrying out such works, restoration charges 'Departmental charge' (DC) from private organizations/individuals.

Scrutiny of records revealed that during 2007-08 this division has received an amount of Rs. 1,79,22,478/- as restoration charges and Rs. 15,61,188 /- as departmental charges from various road cutting agencies. The departmental charges were required to be credited to revenue account of PWD(0059) but the same has not been credited. All security deposit pertaining to such restoration work amounting to Rs. 4,86,943 are lying with the department. The reasons of not crediting departmental charges into government accounts may be clarified.

Further department was asked to provide list of utilized and unutilized restoration charges, which was not made available to audit. In the absence of this information audit can not comment whether these restoration charges were fully utilized as per norms or not.

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Para No 15

PARA NO. 9

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Ref Memo No.8, Dated:17-10-08

Sub: Construction of service road i.e. drainage on link road from NH-8 junction to Samalkha Road.

Agr.No.	:	17/EE/PWD M III/Delhi Govt./2007-08
Estimated cost	:	Rs.1,55,09,156/-
Tendered Cost	:	Rs.1,82,94,560/-(17.96% above EC)
Justification	:	Rs. 2,31,84,637/-
Stipulated date of Start & completion	:	27-7-07/26-1-08
A/A & E/S	:	Rs.1,70,23,600/-
Technical sanction	:	Rs.1,59,74,500/-
Agency	:	M/s Anshum Builders
Actual date of Completion	:	25-1-08

Scrutiny of work file for the above referred work revealed that A/A & E/S for the above work was received for Rs. 1,70,23,600/- vide Secretary (PWD) sanction letter No. F.8(154)/R/PWD M-III/2006-07/3828-34 dated 5-12-07, out of which Rs. 1,22,45,296/- were incurred for payment of 2 RA bills to contractor upto 7-1-08. After that 3rd RA bill amounting to gross amount of Rs. 1,98,98,357/- was received from contractor and Xen had issued a letter to concerned AE to submit revised preliminary estimate as it exceeded 10% of A/A & E/S but it has been observed that though the work was completed in time and completion certificate was also issued to contractor but no final settlement could not be made for want of revised A/A & E/S. However, on dt. 17-1-08 the 3rd R/A bill was paid for gross amount of Rs. 1,83,00,230/- which is excess amount of Rs. 12,76,630/- than A/A & E/S.

Till date department has neither obtained revised A/A & E/S nor made final payment to contractor even after lapse of 09 months from date of completion of work. Reasons for delay in obtaining revised A/A & E/S and not making payment to contractor till date may be clarified

PARA NO. 10

Ref Memo No.23, Dated:4-11-08

Sub: Non credit of forfeited EMD amount of Rs.8500/- to govt account.

Agreement No.	:	56/EE/PWD M III/Delhi Govt./2007-08
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Name of Work: Shifting of existing NDPL-11KV over head line and its clubbing with existing I.L. over head line from T Junction to ROB No. 26 on Road No. 89 SH. Restoration of bitumen road and footpath which have been damaged by NDPL during shifting pole from main carriage way.

Signature
 Agg. Cr. *Chaysha Party no 21*

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On scrutiny of Agreement Register it was noticed that the above mentioned work was awarded to Contractor Sh. Vijay Kumar on 30-0-08 and stipulated date of completion of work was 1-3-08 but the contractor failed to take up the work. Hence, department has forfeited the EMD and PC amounting to Rs. 8500/- and 7300/- respectively vide letter no. 174 dt. 15-4-08 and the EMD amounting to Rs. 8500/- has not been credited to govt. account till date. The same may be credited in govt. account immediately under ~~reference to audit.~~

dashu
Sh. Vijay Kumar
174 dt. 15-4-08

~~Para No 16~~

PARA NO. 12

21 (22)

Ref Memo No.20, Dated:3-11-08

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Sub : Petrol consumption in govt. vehicles

As per orders of Finance Department permissible limit for petrol per month by HOO in r/o govt. vehicles is 200ltrs only and in case of excess consumption special permission of finance department is required but scrutiny of records revealed that during audit period Ex Engg of division has sanctioned petrol more than prescribed limit of 200ltrs./month in r/o 03 vehicles maintained by the division as detailed below:-

Month	Vehicle No. DL-4C-066 Consumption in ltrs	Vehicle No 2CF-7256 Consumption in ltrs	Vehicle No DL-C-4965 Consumption in ltrs
7/07			314
8/07		245	321
9/07			241
10/07		252	280
11/07	212	255	245
12/07	322	250	210
1/08	292	253	280
2/08		290	242
3/08	207	300	210

Reasons for excess consumption and payment of bills without following the norms of finance department may be clarified to audit and excess expenditure incurred on this account may be regularized by competent authority.

PARA NO. 13

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Ref Memo No.1&2, Dated:8-10-08

Sub : Non Production of Records

The following records were not produced to audit.

- 1 Cash Book w.e.f. 19-4-07 to 31-5-07
- 2 Spouse information
- 3 Replies of old outstanding paras.
- 4 Restoration /Departmental charges files

The same may be produced to next audit.

G.L. PRASAD
2AO-V

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PART-II CURRENT AUDIT REPORT OF M-111,RR LINES, RING ROAD DELHI

~~Para No 17~~
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Para No.1 (Ref Memo No. 15 dated 08.11.08)
Sub:- Performance of the Division

1. Unrealistic estimates

Para 2.2 of CPWD work manual is providing that after receipt of A/A & E/S detail estimates are required to be prepared for T/S. As the name indicated it amounts to be no less than a guarantee that proposals are structurally sound and that the estimates are accurately calculated on the adequate data but award of following agreements during 2008-10 shows that the provision was not followed by the Division M-111 while preparing the estimates.

Year	Agreement No.	E.C.	T.C.	% variation in award amount	Final Payment made
2008-09	13	208242	114533	(-) 45%	206996/-
	14	224060	123233	(-) 45%	206967/-
	31	320090	166447	(-) 48%	246533
	33	490324	181420	(-) 63%	336741
	40	2078562	872996	(-) 58%	1281273
2009-10	01	190193	99261	(-) 47.8%	145248
	07	413985	178014	(-) 57.0%	318595
	15	309300	140113	(-) 54.6%	136956

The above table shows that award amount(TC) of all the above works were very less than than the EC even upto 63% which revealed that estimates were not prepared with required accuracy or prepared on inadequate date.

2. Escalation in cost due to extra work and deviated works

Agreement No.	Name of Work	Tendered cost	Final Payment made	Extra+deviated item	% of extra+ deviated items
21/2008-09	Patch Repair work during Monsoon Season	10,91,245/-	22,66,506/-	1175261	107.69
22	- Do -	10,89,209/-	24,80,140/-	1390931	127.70
25	- Do -	10,85,701/-	20,41,184/-	955483	88.00
30	- Do -	10,74,589/-	18,90,074/-	815485	75.88
73/09-10	RR of Road No. 36	565106	792293	227187	40.20
41/09-10	Upkeeping of five under ground subways	181875	340030	158155	87.0

It is therefore evident from above that Planning Branch of this division is not taking due care while preparing the estimates. The reasons/justification for such huge deviations escaped while preparing the Preliminary estimates may also be conveyed to the audit.

~~Para No 18~~

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Para No. 2 (Ref. Memo No. 16 dated: 08.11.2010)
Sub: - Loss of interest of Rs. 6.71 Lakh.

During the test Audit of arbitration cases settled during 2008-10, PWD M-111, Dhaula Kuan, New Delhi, it was seen that an arbitration case was settled in which the arbitrator awarded the sum of Rs. 1.84 crores to the claimant i.e. M/s Simplex Concrete Piles (I) Ltd. with the interest of Rs. 1.08 crores. As per the terms and conditions of the award given by the sole Arbitrator in favour of the claimant on 30.08.2008, the respondent is liable for future interest @ 12% on Rs. 183,89,385/- if amount of award is not paid within two months i.e. up to 30.10.2008. But the department had paid the amount to the claimant on 19.12.2008 (after 111 days) and paid the future interest of Rs. 6,71,087/- which could have been avoided if the Division had made the timely payment, the circumstances under which the payment was not made in time may be clarified to audit.

~~Para No 19~~

Para No. 03 (Ref. Memo No. 05 dated 28.10.10)
Sub :- Violation of delegation of powers.

As per the delegations of power of CPWD Manual 2007, the annual limit of awarding of work orders of AE/AEE during 2008-09 was Rs. 2.00 Lacs, whereas the work order register of sub-division no. M-1114, received that work orders to the amounts of Rs. 2,57,182/- was awarded during 2008-09 by the AE. The AE had not observed the powers given by CPWD manual which needs elucidation in audit.

The above power of awarding the work order was increased to Rs. 6.0 Lacs on 23.07.2009, but the Division No. M-1112 had not observed the above limit also and awarded the works through work order to the tune of Rs. 6,36,756/-, the circumstances and reasons for awarding the works above than the prescribed limit may be elucidated to audit.

~~Para No 20~~

Para No. 04 (Ref. Memo No. 13, 17 dated 08.11.10)
Sub:- Splitting up the work

As per the delegation of works contained in CPWD Manual 2007, Assistant Engineer could award the work order, without call of tender to the sum of Rs. 20,000/- during 2008-09 & Rs. 60,000/- during 2009-10 at a time. The work order register revealed that AE of the Sub-Divisions as per the annexure-I split the main work by splitting it into two or, more work orders, of the same nature.

Similarly the Assistant Engineer concerned of the sub division could award the agreement for Rs. 1,00,000/- & Rs. 3,00,000/- during 2008-09 & 2009-10, and EE could award the agreement upto Rs. 15,00,000/- during 2008-09 here again the work was divided into various agreements, which are of the same nature.

In view of above, audit is of the opinion that work was divided into various parts just to avoid the seeking of permission/approval of the higher authority where needs elucidation to audit.

Para No 21

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Para No. 5 (Ref. Memo No. 06 dated 28.10.10)
Sub: - Revised Technical Sanction.

As per the section 2.5.2, the technical sanction can be exceeded upto 10% beyond which revised technical sanction shall be necessary. During the test audit of M-111, PWD, Dhaula Kuan it was observed, that in various works the final payment made was exceeded by 10%, but no revised technical sanction was obtained from the competent authority. Few of the instances for the period 2009-10 are given below: -

Reasons for non-obtaining the revised technical sanction may be elucidated to audit. Efforts may now be required to obtain the revised technical sanction as per the provisions of the CPWD Manual.

Sl. No.	Agmt. No.	T/S Amount	Actual Exp.	%age of exceeded T/S amount
1	6	2,29,000.00	3,30,410.00	44.28
2	11	3,93,300.00	4,38,860.00	11.30
3	39	2,07,900.00	2,41,142.00	16.00
4	41	2,15,000.00	3,40,030.00	58.15
5	44	22,02,700.00	29,33,257.00	33.16
6	70	10,47,300.00	11,62,892.00	11.03

Para No. 6 (Ref. Memo No. 04 dated 28.10.10)
Sub: - Discrepancies in awarding the work for watch and ward of sub-division office, Kapashera.

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Para No 22

The Sub-Division-2 of M-111, awarded the work of providing security guard vide agreement No. 07/2008-09 from 19.12.2008 to 18.05.2009 which was extended up to 20.06.2009 to M/s V.K. Engineers at Rs. 216.85 which was 33% above the Estimated cost of Rs 162.90. The same work was awarded to the same firm vide agreement number 19/2009-10 from 04.12.09 to 03.12.2010 at Rs. 92.85 which was 43% below the EC of Rs. 162.90. The contractor was paid Rs. 1,23,711/- against agreement no. 07/2008-09 for 571 Nos. @ 216.66. In view of above the clarification of the following observations was asked vide audit memo number 04 dated 28.10.10, but no reply was received from the Division which may be produced to the next audit party..

1. Justification of awarding of work at Rs. 92.85 per day for each security personal which is less than the minimum wages.
2. The total no. of days from D.O.S. i.e. 19.12.2008 to 20.06.2009 was 184, 3 security Personnel were engaged daily for 8 hours daily, hence the payment would have to be made for 184x3 = 552 nos. which would be Rs. 1,19,596/- but the final payment was made for 571 nos. @ Rs. 216.66 which amounted to Rs. 1,23,711/- resulting in excess payment of Rs. 4115/- which may be recovered from the contractor.

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Para No. 07 (Ref. Memo No. 09 dated 01.11.10)
Sub: - Wasteful expenditure on advertisement (Agreement No. 13/09-10)

The Division M-111 called tender for the construction of foot over bridge with stair case, ram and escalator for pedestrian across Ring Road at Mansarovar Garden, New Delhi and awarded the work to M/s A & M Enterprises at the tender cost of Rs. 1.79 crores vide agreement number 13/09-10, but the work could not be started due to non-availability of the free site, and was fore-closed by the office vide letter No. 54(1355)/PWDM-114(NCTD)/ 414 dated 15.09.2010. whereas the section 15.1.2(ii) clearly states that it is desirable to see the availability of clear site, approval of building plan from local bodies before approving the NIT. At present the contractor has put the matter in arbitration and demanded various claims alongwith the cost of arbitration. The division could prevent from this if proper planning regarding the availability of free site was made before approving the NIT. The fore-close of the work not only led to the ignorance of the above section of the CPWD Manual but also a wastage of money spent on advertisement which requires the elucidation in audit.

Para No. 8 (Ref. Memo No. 03 dated 20.10.10)
Sub: - Undue accumulation of unclaimed deposits.

As per provisions under Rule 189 of receipts and payment rules, at the close of March every year all deposits or balance un-claimed for more than 3 years / completed accounts years shall be credited to the Govt. under the consolidated fund Para 21.6 of CPWD Works Manual 2007 in order to avoid delay in refund of security deposit to the contractor. Divisional Accountant should put up to the Divisional Officer every month a list of all cases where the security deposit becomes due for refund without waiting for application from the contractor.

During the course of audit, it was noticed that a huge amount is lying in schedule of deposit as per the following details: -

Classes of Details	Amount Outstanding as on 31.03.2009	Amount Outstanding as on 31.03.2010
Security Deposits Part-II	Rs. 1,86,42,483/-	Rs. 2,42,18,304/-
Civil Deposit PWD Part-III	Rs. 2,50,55,436/-	Rs. 7,11,53,609/-
Other Deposits Part-V	Rs. 1,55,44,447/-	Rs. 2,30,02,692/-

The above figure may be verified and deposits outstanding for more than the period prescribed above may be identified for crediting the same to the Govt. A/e, under intimation to the audit.

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Para No. 09 (Ref. Memo No. 02 dated 20.10.10)
Sub: - Un-Cashed Cheques.

The Form No. 51 for the month of May 2010, shows that cheques to the tune of Rs. 1,37,50,592/- are lying as cheques issued but not yet presented for payment, out of which cheques to the amounts of Rs. 61,013/- pertain to the period 2007-08 & 2008-09 since these cheques are 2 to 3 years old, hence lost its validity.

Early actions are required to ^{disposal} write-off these cheques as per the procedure under intimation to audit alongwith the reasons for its non-cashment.

Para No. 10 (34)
Sub :- Non Production of Record

The following records were not produced to the audit

- 1. MAS Register
- 2. T&P Register
- 3. Log Book & History Sheet of the vehicles
- 4. Dismentle Register

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Page No. 24

Para No. 1

Ref Audit Memo. No. 19
Dated: 21/10/2016

Sub:- Non-levy of compensation of Rs. 9,76,956/-

Name of work :- Improvement of drainage & Footpath at Road of South Patel Nagar , Ranjeet Nagar & Satyam Cut Shadipur Flyover (Both Side) along the Patel Road

Agreement No. :- 167/EE/PWD/M-111//2014-15

Name of Contractor :- M/s Bishwa Mohan Jha

Estimated Cost :- 1,83,94,956/-

Tendered Amount :- 97,69,562/-

Percentage under Clause 12 :- 46.89 % below

Earnest Money :- 3,67,899/-

Performance Guarantee :- 4,88,478/-

Stipulated Date of Start :- 17/01/2015

Stipulated date of Comp. :- 16/05/2015

Time Allowed :- 04 Months

Actual date of Completion :- 19/11/2015(187 days delay)

Payment made :- 92,51,063/-

Vide 2nd & Final bill
Vide Vr. No. 438 dt.15/10/2015

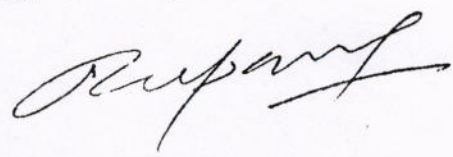
The tender for the work called on 27/12/2014 in response to 04 agencies put their tender documents. M/s Bishwa Mohan Jha quoted the lowest amount of Rs. 97,69,562/- which worked out of 46.89 % below the estimated cost of Rs. 1,83,94,956/- . The work was actually completed on 19/11/2015. Hence there was delay of 187 days & extensions were granted up to actual date of completion i.e. 16/05/2015 without levy compensation to the contractor. The following irregularities have been noticed in the execution of the work.

The justification given by the contractor like 1) work is stopped by Traffic Police authority dated of start of hindrance 17/01/2015, Date of removal of hindrance 22/02/2015 (37 days)

2) progress of work is held up due to Cables & Pipe lines of various service agencies and opposing of Shop Keepers and residence as well as parking of vehicles. dated of start of hindrance 25/02/2015, Date of removal of hindrance 30/07/2015 (155 days) weightage 75% i.e. 116 days recommended by A.E.,

3) Work is stopped by Traffic Police Authority- Date of Start of 31/07/2015, Date of removal of hindrance 11/09/2015 (43 days) recommended by A.E.

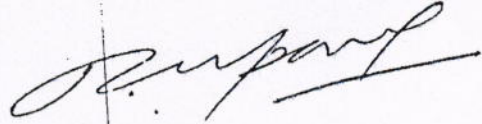
The Executive Engineer has recommended grant of EOT for 187 days without levy of compensation to the Superintending Engineer. The Superintending Engineer has granted EOT for 187 days without levy of compensation without supporting documents & correspondence with the respective departments. The delay can't be justified and the



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contractor should have been asked to compensate for the delay in work @ 10% of the tendered value i.e. Rs. 9,76,956/- as per clause 2 of the General conditions of contract for CPWD works.

Recovery of Rs.9,76,956/- may be effected and shown to next audit.



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Para No. 03

Ref. Audit Memo. No. 20
Dated: 21/10/2016

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Sub:- Non Production of Records

1. register of Cheque Books & Receipt Books
2. Property Register
3. Liveries Account
4. Rent/ Electricity/ Water/ Telephone Registers & Bills
5. Contractor Ledger
6. Transfer Entry Book
7. MB Receipt & Issued Register
8. Register of Deposits
9. Recoveries Register
10. Contractor's Bill Registers
11. Indents
12. Machinery & Equipment Account
13. Dismantle Account
14. Drawing Register
15. Spouse Information
16. Certificates asked in Memo No. 1(b)
17. Contractor Bill Register
18. Medical Register
19. LTC/LTC Advance Register
20. Cash Book w.e.f. 19/04/2007 to 31/05/2007
21. Replies of Outstanding Paras
22. Restoration/Departmental charges files
23. MAS Register
24. T & P Register

Settled & taken
as fresh

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PART-II

Current Audit Report (2016-19)

Para No. 1 Office expenditure charged to works
(Ref. audit memo No 5 dated 05.09.2019)

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 vouchers relating to works for the audit period 2016-19. It was observed that various expenditure were debited to various works but are of the nature of office expenditure. The detail of a few bill/vouchers on the basis of test audit as given below:-

Sl. No.	C.V. No.	Date	Gross Amount	Purpose of expenditure	Head of A/c to works charged
1	26	16.04.16	3540/-	Electricity bill	1112
2	27,28,29,30	18.04.16	11073/-	MTNL	1044
3	15	04.07.16	99414/-	Stationery bills	1221
4	64,65,66	16.09.16	9883/-	MTNL	1217
5	67	17.09.16	64950/-	Electricity bill	1217
6	69	19.09.16	21680/-	Electricity bill	1219
7	77	20.09.16	10610/-	Electricity bills	1221
8	78	20.09.16	11870/-	Electricity bills	1222
9	60	23.11.16	6670/-	Electricity bills	1221
10	61	23.11.16	4260/-	Electricity bills	1222
11	62	23.11.16	39200/-	Electricity bills	1217
12	62-65	23.11.16	9647/-	Electricity bills	1217
13	01	07.02.17	4150/-	Electricity bills	1219
14	06	11.04.17	7050/-	Stationery bills	1221
15	07	11.04.17	30690/-	Electricity bills	1217
16	05	02.06.17	1100/-	Purchase of Diesel for DG Set	1217
17	37	09.06.17	14856/-	Stationery bills	1217
18	39	14.06.17	1100/-	Purchase of Diesel for DG Set	1217
19	44	15.06.17	1100/-	Purchase of Diesel for DG Set	1217
20	63-65	25.07.17	12031/-	MTNL	1217
21	66	25.07.17	15880/-	Electricity bill	1221

22	20	10.10.17	9617/-	Repair of Computer	1222
23	23	10.10.17	14630/-	Stationery bills	1221
26	32	17.10.17	29369/-	Maintenance of Photocopy Machine	1219
27	12	23.01.18	4050/-	Electricity bills	1219
28	12	22.06.18	10930/-	Electricity bill	1221
29	28-33	19.03.19	14747/-	MTNL	1217

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.

Para No. 2 Public Works (Suspense) Deposit of Rs. 16,53,91,285/-
(Ref. audit memo No. 08 dated:- 06.09.2019)

During test check of monthly account of Executive Engineer (C) (West) Road-I, PWD (M-111), RR Lines Dhaulakuan, New Delhi for the month of March, 2019, it was observed that an amount of Rs. 16,53,91,285/- 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	2,71,09,089/-
Deposits of works to be done Part-III	11,22,10,158/-
Miscellaneous deposit Part V	2,60,72,038/-
	16,53,91,285/-

Heavy accumulation under Part-II of Rs 2,71,09,089/- 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 11,22,10,158/- 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. 2,60,72,038/- 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 period 2005-06 & 2008-10.

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~~Para No. 3~~ **Unfruitful Expenditure of Rs. 1,10,54,428/- lakhs due to stoppage of works**
(Ref. audit memo No. 10 dated 06.09.2019)

The CPWD Manual vide Para 4.2 of 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	Estimated Cost	Tendered Amount	Agency	Expenditure incurred
1	148 16-17	A/R & M/O Various roads under PWD Sub Division WR-12, Division WR-I, New Delhi during 2016-17. (SH:- Improvement of footpath on N.G. Road from pillar no. 441 near Tagore Garden Metro Station to Rajouri Garden Metro Station pillar no. 402 Kukreja Hospital side and construction of drain from pillar no. 441 to pillar no. 425 near Judge Batteries.)	7054615	3396797	M/s Awasthi Construction Co.	2384477
2	7 17-18	A/R & M/O Various roads under sub division WR-14, Division WR-I, New Delhi during 2016-17. (SH:- Repair and Raising of Central Verge of Guru Virjanand Marg.)	4237404	2330996	M/s Nand Kishore Yadav	2004672
3	61 17-18	A/R/ & M/O Various Roads under PWD Sub Division WR-13, Division WR-I, New Delhi During 2017-18. (SH:- Improvement & Installation of Barricades (RCC Bollards) in Tilak Nagar Market Road).	1464526	907860	M/s Ash Narayan Singh	714222



4	98 17-18	A/R and M/O Various roads under PWD Division SWR-II, New Delhi during 2017-18. (SH:- Improvement of footpath and central verge on old Pankha Road (ID 1215), New Delhi.)	6538511	4978422	M/s Bishwa Mohan Jha	5951057
Total						11054428/-

The above works could not be completed by the Department. At the time of stoppage of works a total of Rs. 1,10,54,428/- were incurred.

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. 1,10,54,428/- incurred was rendered unfruitful.

Para 1097

Para No. 4 Foreclosure of work due to non availability of clear site
(Ref. audit memo No. 15 dated 12.09.2019)

The CPWD Manual vide Para 4.2 of 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 due to non availability of clear site. Details of which are as under:-

Amount in Rs					
Sl. No.	Agg. No.	Name of work	Estimated Cost	Tendered Amount	Agency
1	67 16-17	A/R & M/O Various roads under sub division WR-14, Division WR-I, New Delhi during 2016-17. (SH:- Remodelling of existing drain at Baprola Village, Najafgarh - Nangloi Road.)	2841814	1534764	M/s Ramesh Chander
2	28 18-19	A/R and M/O various Roads under PWD Sub Division WR-13, Division WR-1, New Delhi dg. 2017-18. (SH:- Repair of Drain and Footpath from Subhash Nagar Metro to Subhash Nagar drain in Najafgarh Road).	8599323	5417573	M/s Ramesh Chander

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3	117 18-19	A/R and M/O Various Roads under Sub Division WR-11, Division WR-I, New Delhi during 2018-19. (SH:- laying RMC on side beams and Repairing of Footpath & Drains at Goswami Tulsi Dass Marg).	6188137	3000628	M/s Nand Kishore Yadav
4	118 18-19	A/R and M/O Various Roads under Sub Division WR-13, Division WR-I, New Delhi during 2018-19. (SH:- Providing and fixing of Railings on Keshopur Village side on 235 Ext. Road).	2351640	1574423	M/s Nand Kishore Yadav
5	119 18-19	A/R and M/O Various Roads under Sub Division WR-15, Division WR-I, New Delhi during 2018-19. (SH:- Repair of drain and footpath from Chowkhandi road culvert to Keshopur sabzimandi on 100' Road Masjid side & from Chowkhandi Road Culvert to Police Beat Box on 80' Road both sides.)	9103608	4552714	M/s Sanjay Kaura
6	124 18-19	A/R and M/O Various Roads under Sub Division WR-15, Division WR-I, New Delhi during 2018-19. (SH:- Improvement of Drain and Footpath from Ring Road towards Bindra park on Major Sudesh Marg.)	7821717	3824037	M/s R.U. Infratech
7	125 18-19	A/R and M/O Various Roads under Sub Division WR-15, Division WR-I, New Delhi during 2018-19. (SH:- Repair and Maintenance of Nosing & Broken Footpath at various Roads under Rajouri Garden Constituency Section-II).	4237771	2030316	M/s Vikas Infratech
8	126 18-19	A/R and M/O Various Roads under Sub Division WR-15, Division WR-I, New Delhi during 2018-19. (SH:- Improvement of Service Road and Footpath Opposite P.C. Jewellers / Axis Bank on Najafgarh Road).	6971035	3346097	M/s Ramesh Chander
9	127 18-19	A/R & M/O Various road under sub Division WR-13, Division- WR-I, New Delhi during 2018-19. (SH:- Comprehensive desilting of storm water drain and cleaning of flyover drainage system of Outer Ring road by Mechanical / Manual means).	3573724	1930168	M/s Ramesh Chander

The Audit came to notice that the work was awarded without ensuring the availability of clear site as envisaged as per CPWD Manual. The work could not be completed due to reason that the clear site was not provided to the contractor and



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the work could not be started. As per direction of competent authority the above work was foreclosed.

The department as the executing agency did not ensure the availability of site as stipulated in the Codal provisions through prior survey before award of the work. Further, it was open to the department to defer the award of work till hindrance free sites were available. Thus it may be elucidated to Audit that why the para 4.2 of CPWD manual was not observed.

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Para No. 5 Recovery of Licence Fee of Rs. 1755/-.
(Ref. audit memo No. 19 dated 17.09.2019)

Vide Office Memorandum 18011/1/2013-Pol-III dated 21/11/2013 issued by Dy. Director of Estates (Policy), Government of India, Ministry of Urban Development, Directorate of Estates, Nirman Bhawan, the rates of licence fee has been revised w.e.f. 01.07.2013 & vide OM No. 18011/2/2015-Pol-II dated 19.07.2017, the rates of licence fee has again been revised w.e.f. 01.07.2017.

During the course of audit of Executive Engineer (C), West Road-I, RR Lines, Dhaula Kuan, New Delhi for the period 2016-19, it has been observed that the Licence fee of Sh. Nayak Shah, Beldar has not been deducted at the revised rate as per detail given hereunder:-

Name of the officer	Sh. Nayak Shah
Designation	Beldar
Type	II
Residential Address	House No. K, Block/Tower 146, Sector-4, MB Road, New Delhi

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Period	Monthly Rate of Licence Fee			Balance to be recovered	Net Amount recoverable (Rs.)
	Deducted by Deptt	Should have been deducted	Short deducted		
Jan 16 to June 17	235	245	10	10/- p.m. for 18 months	180/-
July 17 to March 19	235	310	75	75/- pm for 21 months	1575/-
Grand Total					1755/-

Necessary steps should be taken to recover the Licence fee amounting to Rs. 1755/- from Sh. Nayak Shah, Beldar after due verification, under intimation to audit. Other similar type of cases may also be reviewed under intimation to audit.

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Para No. 6 Non production of records
(Ref. audit memo No. 1 dated 04.09.19)

Set 1 & 2 taken as fresh

The following records/information not produced to audit.

1. List of idle store/equipments of unserviceable items
2. Log book of Vehicles
3. Stock register of TR-V
4. T & P and MAS Register
5. Spouse information

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

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Current Audit Report

During the course of current audit, 20 observation Memos were issued to the Office of Executive Engineer(C) (West) M-111, Road-1, RR Lines, Dhaula Kuan, Ring Road, Near Metro Pillar No. 63, New Delhi for the period 2019-20 to 2022-23. The Department has replied for one audit memo and the same has been settled on spot and remaining 19 observation memos have been converted into 11 Audit Paras and 08 TANs.

Details of Current Recovery:

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
1	12	170820	0	170820	PARA- 01
2	16	135000	0	135000	PARA-08
3	17	85359	0	85359	PARA-06
	Total	391179	0	391179	

Internal audit report has been prepared on the basis of information furnished and made available by the Office of Executive Engineer(C) (West) M-111, Road-1, RR Lines, Dhaula Kuan, Ring Road, Near Metro Pillar No. 63, New Delhi for the period 2019-20 to 2022-23. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.


INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXIII

PART-II

CURRENT AUDIT REPORT (2019-20 to 2022-23)

PARA-01 Recovery of Rs.170820/- on account of Cycle Allowance.
(Audit Memo No.12 Dated: 02.08.2023)

As per Office Memorandum No.F.No.29/1/2017 FE.II(B), Government of India, Ministry of Finance, Department of Expenditure, New Delhi, dated the 11th July, 2017 Cycle Allowance was discontinued w.e.f. 01.07.2017.

However, during the scrutiny of Pay Bill Register for the period 2019-20 to 2022-23, it has been noticed that Cycle allowance has been paid to the following officials @ Rs. 180/- per month as per the details given below:

S. No	Name & Designation	Periods in months	No. of months	Rs per month	Amount Paid by Department as per PBR	Amount to be recovered
1.	Nayak Saha, Beldar, SDWR-11	07/17 to 07/23	73	180	13140	13140 ✓
2.	Ajit Singh, Beldar, SDWR-11	07/17 to 07/23	73	180	13140	13140 ✓
3.	Satish Kumar, Beldar, SDWR-11	07/17 to 07/23	73	180	13140	13140 ✓
4.	Lal Chand Beldar, SDWR-11	07/17 to 07/23	73	180	13140	13140 ✓
5.	Rotash, Beldar, SDWR-12	07/17 to 07/23	73	180	13140	13140 ✓
6.	Hazari, Beldar, SDWR-12	07/17 to 07/23	73	180	13140	13140 ✓
7.	Ashok Kumar, Beldar, SDWR-13	07/17 to 07/23	73	180	13140	13140 ✓
8.	Ganesh, Beldar, SDWR-14	07/17 to 07/23	73	180	13140	13140 ✓
9.	Rampal, Beldar, SDWR-14	07/17 to 07/23	73	180	13140	13140 ✓
10.	Smt. Roshni, Beldar, SDWR-14	07/17 to 07/23	73	180	13140	13140 ✓
11.	Raj kumar, Beldar, SDWR-14	07/17 to 07/23	73	180	13140	13140 ✓
12.	Ganesh S/o Kaviri, Beldar, SDWR-14	07/17 to 07/23	73	180	13140	13140 ✓

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13.	Laxman, Beldar, SDWR-14	07/17 to 07/23	73	180	13140	13140
Total Recovery to be made						170820

Department may recover the amount Rs. 170820/- from the officer after due verification of facts and figures under intimation to Audit and similar types of other cases may also be got reviewed at Division Level.

PARA-02: Irregular contingent expenditure made by the Division and charged to works. (Audit Memo No. 06 Dated: 31.07.2023)

During the test check of vouchers relating to works for the audit period 2019-20 to 2022-23, it was observed that various expenditures were debited to A/R & M/O of various roads under M-111, but are of the nature of office expenditure. Few of the examples of such expenditure are given below.

S. No.	CV No. and date	Item	Name of work	Firm	Amount in Rs.
1	26, 02.07.2019	Repairing of chair	A/R & M/O of various roads under SDWR-12	Pragati Business System	23800
1.	14, 11.03.2022	i3 desktop window 10, UPS	A/R & M/O of various roads under SDWR-15	Sai infotech	17700
2.	20, 17.03.2022	Hot case electronic	A/R & M/O of various roads under SDWR-15	Choudhary Traders	7600
3.	22, 17.03.2022	Stationary Items	A/R & M/O of various roads under SDWR-15	Choudhary Traders	3351
4.	23, 17.03.2022	Stationary Items	A/R & M/O of various roads under SDWR-15	PR Construction	7350
5.	25, 17.03.2022	Toner Cartridge	A/R & M/O of various roads under SDWR-15	Sahani Enterprises	24250
6.	38, 23.03.2022	02 computer, 01 printer, 02 ups double battery	A/R & M/O of various roads under SDWR-15	Sat Sheel Computers Pvt. Ltd	258000
7.	39, 23.03.2022	Detol shop, Cotton towel, etc.	A/R & M/O of various roads under SDWR-11	Puri Enterprises	7495
8.	41, 23.03.2022	Stationary Items	A/R & M/O of various roads under SDWR-15	Global Traders	7020
9.	42, 23.03.2022	Stationary Items	A/R & M/O of various roads under	Global Traders	5840

			SDWR-11		
10.	43, 23.03.2022	Stationary Items	A/R & M/O of various roads under SDWR-11	Global Traders	8620
11.	44, 23.03.2022	Stationary Items	A/R & M/O of various roads under SDWR-11	Krishna HR Solution	10075
12.	07, 03.03.2023	Toner Cartridge	A/R & M/O of various roads under SDWR-11	Global Traders	24250
13.	08, 03.03.2023	Toner Cartridge	A/R & M/O of various roads under SDWR-11	Millennium Associates	24250
14.	09, 06.03.2023	Lenovo Desktop	A/R & M/O of various roads under SDWR-15	KM IT solutions	5000
15.	49,25.02.2023	Repair of water cooler	A/R & M/O of various roads under SDWR-14	Vashishth Engineers	5680
16.	11, 06.08.2019	Public place Seating Chair	A/R & M/O of various roads under SDWR-11	Delite Hi-Tech Furniture	15500
17.	12, 06.08.2019	Centre Table with glass top	A/R & M/O of various roads under SDWR-11	Delite Hi-Tech Furniture	11500
18	13, 06.08.2019	Sofa	A/R & M/O of various roads under SDWR-11	Delite Hi-Tech Furniture	48020
					515301

The above expenditure may be got regularized from Finance Department after verifying facts and figures. Similar types of other cases may also be got reviewed at Division Level under intimation to Audit.

PARA-03 Non Completion of Works.
(Audit Memo No. 08 Dated: 31.07.2023)

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 (time is deemed to be the essence of the contract). In Case of delay reasons should be shown in hindrance register without fail to watch the interest of Govt. and avoid set back in Arbitration matters. Test check of records of division revealed that the following projects have not been completed as on date although their stipulated periods are over.

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Sl. No	Agreement No/ year	Name of Projects	Estimate Cost/Tender Cost	Stipulated date of Start/ Stipulated date of Completion	Delay in Completion (as on 26.07.2023)
1.	48/2021-22	Annual maintenance of all roads i.e carriage way , footpath, central verge, mechanized/ manual desilting of drains etc SDWR-12	217.69 67.48	26.03.2022 25.03.2023	124 Days
2.	49/2021-22	Comp. annual maintenance of all roads i.e carriage way, footpath, central verge, etc. under SDWR-13	182.83 55.69	26.03.2022 25.03.2023	124 Days
3.	11/2022-23	A/R & M/O various road under SDWR-13(S. H: repair and maintenance of storm water drain on Ramleela ground road, Ashok Nagar.	94.35 33.97	27.05.2022 26.08.2022	335 Days
4.	52/2022-23	Strengthening of roads from Dr. Kundal Lal Marg to Subsash Nagar WR-1	810.31 583.83	25.09.2022 24.01.2023	184 Days
5.	60/2022-23	Construction of central verge with RCC crash barrier at Dharm Marg SDWR-11	83.81 52.49	08.10.2022 06.12.2022	233 Days
6.	71/2022-23	Repairing of damage footpath from Uttam Nagar T point to Lala Ganesh Das SDWR-12 & 13	89.72 40.28	12.01.2023 12.03.2023	137 Days
7.	76/2022-23	Renovation of SDWR-11 near Lajwanti Floywer	17.92 12.49	10.02.2023 10.04.2023	107 Days
8.	82/2022-23	RMC work in Bern and Kerb channels in various road SDWR-13	82.85 31.49	15.02.2023 15.04.2023	103 Days
9.	87/2022-23	RMC work in Bern and Kerb channels in various road SDWR-12	83.94 34.42	17.02.2023 17.04.2023	101 Days
10.	90/2022-23	External finishing of Dist. Center flyover and Tilak Nagar flyover on Najafgarh Road under action plan for G-20 submit SDWR-13	83.58 28.40	30.03.2023 28.04.2023	91 Days
11.	02/2022-23	Construction of box type drain Sant Berwa Marg Near Kukreja Hospital Tagore Garden SDWR-15	70.64/ 53.70	08.04.2022 04.09.2022	326 Days
12.	05/2022-	A/R & M/O various road under SDWR-11(S.H : P/L	38.88/ 17.13	28.04.2022 26.06.2022	396 Days

	23	RMC at depressed and laying of Kerb Stone at Central Verge of Vadik Marg			
13.	06/2022-23	A/R & M/O various road under WR-1(S.H : Disposal of unclaimed malba/ building rubbish laying on footpath carriage way and Central Verge	56.57/ 44.13	04.05.2022 30.10.2022	270 Days
14.	08/2022-23	A/R & M/O various road under WR-1(S.H : Providing services of instruction commercial vehicles	3.52 2.99	21.05.2022 16.11.2022	253 Days

Division office may take appropriate action to complete the above works under intimation to Audit.

PARA-04 Public Works Deposit
(Audit Memo No. 02 Dated: 25.07.2023)

In terms of Para 15.4.1 of the CPWA Code, the balance unclaimed for more than three complete account years may be treated as "Lapsed Deposits" and credited to the Government Account as revenue in the accounts for March every year.

Test check of the monthly accounts of the division revealed that an amount of 16,00,23,875 /- was lying outstanding under the head "Public Works Deposits" as of March 2023, as per details given below:

(Amount in Rs.)

Classes of Details	Opening Balances	Credits during the month	Total (2+3)	Debit during the month	Closing Balance (4-5)
1	2	3	4	5	6
Civil Deposits Security Deposits (Part-II)	30641480	973798	31615278	1758839	29856439 ✓
Civil Deposit Public Works Deposits (Part-III)	111515429	1553726	113069155	13730540	99338615 ✓
Civil Deposits Other Deposits(Part-V)	31930099	467343	32397442	1568621	30828821 ✓
Total	174087008	2994867	177081875	17058000	160023875 ✓

As per provisions of Para 21.6 of CPWD works manual, the divisional accountant should review monthly all deposits under Part-II and refund the security deposits, where

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due, without waiting for any application form the contractor. Heavy accumulation of 2.99 crore under deposit Part-II indicates that the deposit register was not reviewed at divisional level from time to time. The register should now be reviewed and all deposits more than 3 years old where refund is not due should be credited to government account.

Accumulation of 9.93 crore (civil Deposits public works) is under Part-III was due to non-execution of works against deposits. If these works not be executed, the deposit should be immediately refunded to the depositor agency to avoid the blockage of funds so that the same can be utilized elsewhere.

Deposits under Part-V amounting to 3.08 crore has accumulated due to with held amount from contractor bills on account of mile stone, EOT etc. Accumulation of balance under deposit Part-V was indicative of the fact that works from which these amounts were withheld have not been completed satisfactorily.

Necessary action may be taken under relevant rules for the withheld amount in deposits either may refund to concerned agencies or work out the detail of deposits of more than 3 years and credit in Govt. Revenue Deptt. under intimation to audit.

PARA-05 Time barred cheques amounting to Rs. 5074074/-
(Audit Memo No. 01 Dated: 25.07.2023)

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

While scrutiny of form 51-"Schedule of Reconciliation of cheques drawn and Remittances" and other related records for the month of March, 2023 it has been found that cheques amounting to Rs. 5074074/-, which was issued by the division but not presented to bank for encashment and became time barred as per the detail given below:

Sl. No	Cheque No.	Date of Issue	Amount (Rs.)
1.	A 844447	24.11.2011	17394
2.	A 844471	17.12.2011	33453
3.	A 845082	06.01.2014	9650
4.	C 460004	09.01.2014	157000
5.	C 460072	10.11.2014	4713482
6.	C 506623	21.03.2018	38270
7.	C 506624	21.03.2018	14323
8.	C 506678	22.09.2018	40980
9.	C 506679	22.09.2018	12763

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10.	C 506687	30.11.2018	511
11.	C 506894	18.03.2020	13298
12.	C 597150	21.05.2022	22950
Total			5074074

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

PARA-06 Non- forfeiture of Performance Guarantee (Amounting in Rs. 85359/-)
(Audit Memo No. 17 Dated: 03.08.2023)

As per Clause 3 of the General Conditions of the Contract (GCC), the Engineer-in-Charge has powers to take action in the event of delay or suspension in the execution of the aforesaid work by the contractor. As per Clause 3A of the GCC, Engineer-in-Charge of the work for and on behalf of the President of India (1) Determine the contract as aforesaid from the date of handing over to new contractor upon which determination the security deposit already recovered and Performance Guarantee stand absolutely forfeited to the Government and shall be absolutely at the disposal of Government.

The work of A/R & M/O various roads under SDWR-15 S.H :- Repair of footpath and kerb channel near Shivas Chowk at Najafgarh Road (Agreement No. 15/EE/PWD/WR-1/2018-19 (M/S Bhawani Constn.) at a tendered amount of Rs. 1707185/- which was 48.51 percent below the estimated cost of the work being Rs. 3315767/-. The stipulated dates of start and completion of the work were 02.05.2018 and 01.09.2018 respectively. The work was determined by the division.

As per above clause, a letter no 54(359)/PWD/WR-1/ A-1/2302 dated 03.08.2018 regarding forfeiture of Performance Guarantee of Rs. 85359/- was issued by the Division, however it has been revealed from the record that the above performance Guarantee has not been forfeited even after a lapse of more than Ten Months.

Division may forfeit the above performance guarantees after due verification of facts and figures under intimation to Audit and similar types of other cases may also be got reviewed at division level.

PARA-07 Avoidable expenditure of Rs. 48259/- due to injudicious assessment of sanctioned load of electricity supply.
(Audit Memo No. 13 Dated: 03.08.2023)

The PWD Division Executive Engineer(C) (West) M-111, Road-1, RR Lines, Dhaula Kuan, Ring Road, Near Metro Pillar No. 63, New Delhi has one electricity connection (CA No.60007224177) of sanctioned load of 29 KW respectively. Audit scrutiny of electricity bills revealed that maximum consumption in respect of the above connection during the year was lower than the sanction load. As per electricity tariff schedule demand charges at Rs.250 per KW plus Pension Trust Surcharge has paid as

electricity charges based on the sanctioned load even when the consumption was less. PWD Division Executive Engineer(C) (West) M-111, Road-1, RR Lines, Dhaula Kuan, Ring Road, Near Metro Pillar No. 63, New Delhi has excess paid a total sum of Rs. 48259/- as demand/electricity charges as detailed below:

S. No.	Period	Sancti oned load	Maximum load consumed	Difference in Contract demand and maximum demand	Fixed charges paid as per sanction ed load (Rs.)	Fixed charges as per maximum load consumed(Rs.)	Avoidable amount of fixed charges (Rs.)
1	04.03.2022 to 01.04.2022	29	7.42	21.58	6556	1677	4879
2	01.04.2022 to 03.05.2022	29	15.70	13.30	7710	4174	3536
3	04.05.2022 to 08.06.2022	29	16.38	12.62	8482	4791	3691
4	08.06.2022 to 03.08.2022	29	16.24	12.76	13268	7430	5838
5	04.08.2022 to 07.09.2022	29	15.56	13.44	8240	4421	3819
6	08.09.2022 to 06.10.2022	29	15.92	13.08	6961	3821	3140
7	07.10.2022 to 03.11.2022	29	12.70	16.30	6572	2878	3694
8	03.11.2022 to 05.12.2022	29	2.92	26.08	7694	775	6919
9	06.12.2022 to 05.01.2023	29	14.12	14.88	7250	3530	3720
10	05.01.2022 to 02.02.2023	29	14.74	14.26	6598	3354	3244
11	03.02.2023 to 05.03.2023	29	8.40	20.60	8135	2356	5779
Total amount in Rs.							48259/-

The division level authority may assess the requirement of electricity supply based on the actual consumption and got the sanctioned load reviewed for electricity connection accordingly, it could have saved of Rs.48259/- during the year 2022-23.

PARA-08 Non-recovery of Rs. 1.35 lakh from the contractor for failure to provide an Engineer at site. (Audit Memo No. 16 Dated: 03.08.2023)

As per Clause-36 of the agreement, the contractor shall immediately after receiving letter of acceptances of the tender and before commencement of the work, intimate in writing to the Engineer-in-charge the name, qualifications, experience, age, address and other particulars along with certificate, of the principal technical representative to be in charge of the work and other technical representative(s) who will be supervising the work. In case on Non compliance of above clause, recovery shall be made as per requirement of technical staff and their experience depending on nature of work.

Audit scrutiny of the records as provided revealed that the following works of the contractor failed to depute the Qualified Graduate Engineer at site as no such certificates, their details were available in the records and hence contractors were liable to pay penalty in terms of rules bid as under.

S. No.	Name of the contractor	Agreement No.	Stipulated date of start	Stipulated date of completion/Actual date of completion	Months	Cost of work (Amount in Lakhs)	Required	Rate of recovery	Recovery (in Rs.)
1	M/s Anmol Infratech Pvt. Ltd	02/2018-19	04.04.2018	15.01.2019	9	68.54	1 Graduate/Engineer with 2 years experience Or Diploma Engineer with 5 years experience.	15000 p m	Total 15000*9 =135000)
Total in Rs.									135000/-

Reason for non-compliance of above clause, providing of Technical staff/Graduate Engineer in the work may be elucidated to audit. Further an amount of Rs. 1.35 lakh may be recovered from the agency after due verification of facts and figures under intimation to audit.

PARA-09 Wasteful expenditure amounting to Rs. 3689915/- due to foreclosure of works. (Audit Memo No. 10 Dated 02.08.2023)

The CPWD Manual vide Para 4.2 of 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

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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 due to non availability of clear site. Details of which are as under:-

Sl. No.	Agg. No.	Name of work	Estimated Cost	Tendered Amount	Amount in Rs	
					Agency	Amount Paid
1	19/ 2019-20	Construction of B/Wall with steel gate Harizan Basti at Tilak Vihar, WR-1	1116699	702292	M/S M.N constn. Co.	63471
2	30/ 2019-20	C/o Box type drain along Sant Berwa Marg near Kukreja Hospital Tagore Garden SDWR-15	9181046	6399189	Johri Constructi ons	2387804
3	44/ 2020-21	Construction of Missing Drain and laying of RMC in Berm portion at Dr. Kundan Lal Marg SDWR-11	2665134	1211303	Ash Narayan Singh	887341
4	14/ 2022-23	Construction of drain from I/C electric vehicle shop to Subhash Nagar Drain on 100 feet road SDWR-15	2662627	905293	Sanjay Enterprises	351299

The Audit came to notice that the work was awarded without ensuring the availability of clear site as envisaged as per CPWD Manual. The work could not be completed due to reason that the clear site was not provided to the contractor and the work could not be started/completed. Further as per direction of competent authority the above work was foreclosed.

The department as the executing agency did not ensure the availability of site as stipulated in the codal provisions through prior survey before award of the work. Further, it was open to the department to defer the award of work till hindrance free sites were available. Thus it may be elucidated to Audit that why the para 4.2 of CPWD manual was not observed.

PARA-10 **Infructuous expenditure of Rs. 21287253 /- to the Contractor for not completed the work and abandoned the site.**
(Audit Memo No. 07 Dated: 31.07.2023)

Test check of the record revealed that work of strengthening of Pankha Road Bhagwan Mahavir Marg (Kali Mata Mandir to Dabri Floyover) and Shani Bazar Road (shri

Radha Krishan Thakur Marg) from Vidya Marg to Dabri Road Janakpuri under SDWR-12 was awarded to the contractor M/S C.P Arora Engineers Cont. Pvt. Ltd. at the tendered cost of Rs. 26629697/- . The stipulated date of start and completion was 26.05.2020 and 25.08.2020 respectively. As per available records on the file, the contractor did not complete the work on stipulated date of completion. Meanwhile the contractor raised the first running account bill amounting to Rs. 21287253/- and the division has released the payment vide C.V no 37 dated 11.01.2022. Further the work was rescind by the department under clause 3 of the agreement and forfeit the performance guarantee vide letter no 1712 dated 28.06.2022.

In this regard, it is observed that even after the lapse of Thirteen Months the division has not made any efforts to call the tender for balance work and hence the payment made to the contractor becomes unfruitful.

Necessary steps may be taken to remove the above discrepancy and compliances of the above may be shown to the next audit.

PARA-11 Non production of record.
Audit Memo No. 20 Dated: 04.08.2023

Following record has not been produced before the audit for scrutiny:

1. Vehicles log book and work book.
2. LTC Register, Medical Register, Tuition Fee Register, contingency bill register for 2019-23 & bills of contingency
3. Budget and expenditure reconciliation statement 2019-20.
4. Contingent consumable/non consumable stock register.
5. Property register.
6. Spouse information.
7. GPF brought sheet.
8. Furniture/ photocopier/ I.T equipments purchase files.
9. Material & Supply Register.
10. AMC Register, AMC files and bills.
11. List of unserviceable/condemned items.

2013-16

1. Register of Cheque Books & Receipt Books.
2. Property Register.
3. Liveries Account.
4. Rent/ Electricity/ Water/ Telephone Registers & Bills.
5. Contractor Ledger.
6. Transfer entry book.
7. MB Receipt & Issued Register.
8. Register of Deposits.
9. Recoveries Register.
10. Contractor's Bill Registers.
11. Indents.
12. Machinery & Equipment Account.

13. Dismantle Account.
14. Drawing Register.
15. Spouse Information.
16. Certificates asked in Memo No. 1(b).
17. Contractor Bill Register.
18. Medical Register.
19. LTC/LTC Advance Register.
20. Cash Book w.e.f 19.04.2007 to 31.05.2007.
21. Replies of Outstanding Paras.
22. Restoration/Departmental charges files.
23. MAS Register.
24. T & P Register.

2016-19

1. List of idle store/equipments of unserviceable items.
2. Log book of Vehicles.
3. Stock register of TR-V.
4. T & P and MAS register.
5. Spouse Information.

Division may produce the above record before the next Audit.

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

PART-III
(TEST AUDIT NOTE)

TAN-01 Improper maintenance of Service Books.
(Audit Memo No. 03 Dated: 26.07.2023)

During the test check of Service Books, of Staff of office of PWD Division Executive Engineer(C) (West) M-111, Road-1, RR Lines, Dhaula Kuan, Ring Road, Near Metro Pillar No. 63, New Delhi, the following short comings have been observed:

- (1) Service Book to be shown to the official every year :- SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book
- (2) Re-attestation of Bio-data - The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But it has not been followed in most of the cases.
- (3) Home Town :-As per SR 199, GIO (9), the declaration of home town submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But it has not been followed in most of the cases.
- (4) Verification and communication of qualifying service after 18 years of service or 5 years before retirement: Further, as per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the officers/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. Some cases are illustrated as under:-

S.No	Name and Designation	D.O.R
1.	Nayak Shah, Beldar	29.02.2024
2.	Ganesh, Beldar	31.10.2021
3.	Satish Kumar, Beldar	30.06.2025
4.	Ashok Kumar, Beldar	30.06.2025
5.	Hazari, Beldar	31.07.2025
6.	Ganesh S/o Ami Chand, Beldar	31.08.2025
7.	Raj Kumar, Beldar	30.11.2025
8.	Lal Chand, Beldar	31.12.2025
9.	Roshni Devi, Beldar	31.08.2026
10.	Laxman, Beldar	31.10.2026
11.	Ajit Singh, Beldar	30.04.2027
12.	Rohtash, Beldar	30.09.2027

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

TAN-02 Rush of expenditure.
(Audit Memo No. 04 Dated: 27.07.2023)

During the test Audit of reconciliation reports for the month of March 2021, March 2022 & March, 2023, the budget allocation & Actual expenditure of PWD Division

Executive Engineer(C) (West) M-111, Road-1, RR Lines, DhaulaKuan, Ring Road, Near Metro Pillar No. 63, New Delhi for the above period in the following heads is as under:

Head of Account	Expenditure upto feb. (In Crore)	Expenditure dg. march (In Crore)	Total Expenditure	%age of expenditure in March
2020-21				
3054—04-800-98-00-27 COMP-Maintenance of PWD Roads	7.66	2.34	10	23.30
5054-04-337-94-00-53 – Strengthening/Resurfacing micro Surfacing of PWD Roads (Roads with ROW 30 M).	2.29	2.39	4.68	51.07
5054-04-337-94-00-53 – Strengthening/Resurfacing micro Surfacing of PWD Roads (Arterial).	5.89	6.23	12.13	51.36
5054-04-337-94-00-53 – Strengthening/Resurfacing micro Surfacing of PWD Roads (Roads with ROW 30 M).	6.29	5.20	11.49	45.26
2021-22				
3054-04-105-97-96-27 Other Roads (M & R)	2.84	1.66	4.50	36.89
3054-04-105-98-00-27 COMP Maintenance of PWD Roads	9.41	3.31	12.72	26.02
2022-23				
3054-04-105-98-00-27 COMP Maintenance of PWD Roads	3.39	1.61	5.00	32.20

As per rule 62(3) of General Financial Rules 2017, rush of expenditure particularly in the closing months of financial year, shall be regarded as breach of financial propriety and shall be avoided. It is further mentioned that Finance Ministry had already sensitized all administrative heads that rush of expenditure in the year end must be strictly avoided. As per extent guidelines, the last quarter expenditure must be limited to actual procurement of goods & services and reimbursement of expenditure already occurred. Budget Division of Ministry of Finance vide its O.M No. F. No. 12(15)-B(W&M)/2019 dated 27.12.2019 has revised the limits of expenditure in last quarter of previous year from 33% to 25% and in the one i.e. month of March from 15% to 10%.

It has been observed that heavy expenditure in the above heads in the month of March, 2021 to March, 2023 was booked which was violation of Rule 62(3) of GFR 2017.

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

TAN-03 Slow progress of works leading to missing the deadlines for completion of work. (Audit Memo No. 09 Dated: 02.08.2023)

Test check of Agreement register revealed that progress of some of the works during the audit period was very slow and missed the stipulated date of completion by 04 to 16 months. Details of some of the works are given below for reference:-

S. No.	Name of the work	Name of the contractor / agreement no	Stipulated date of start	Stipulated date of completion	Actual Date of Completion	Delay in Months (approx .)
1.	Road and footpath restoration work at Lal Sai Marg Pankha Road etc. SDWR-12	Ash Narayan Singh 02/2019-20	24.06.2019	23.08.2019	26.06.2020	10
2.	Road restorations of KSN Extension block -H -3 to Ranhola Village on Main Najafgarh Road SDWR-14	Ash Narayan Singh 32/2019-20	30.10.2019	29.12.2019	29.06.2020	06
3.	Provision of M.S railing in the Central Verge road no 235, 236 at Vikas Puri SDWR-13	Sh. Ramesh Chander 34/2019-20	20.01.2020	19.03.2020	05.11.2020	07
4.	Road restoration of Various roads cut by DTL under PWD SDWR-12	Ash Narayan Singh 35/2020-21	03.02.2020	02.05.2020	31.08.2021	16
5.	Installation of Gantry and DSM signage board in various location to change the name to Ghanta Ghar to Shaheed Pawan Shani Road SDWR-11	Upender Singh 38/2020-21	31.03.2021	30.07.2021	20.11.2021	04
6.	Providing and fixing precast cement concrete RCC railing on Central Verge on Najafgarh Nangloi Road SDWR-15	M.T Builders 02/2021-22	18.04.2021	17.08.2021	08.05.2022	08
7.	Providing and fixing precast cement concrete RCC railing on Central Verge on Uttam Nagar SDWR-	M.T Builders 03/2021-22	18.04.2021	17.09.2021	04.04.2022	06

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8.	Road restoration of Lal Sai Mandir Marg SDWR-12	Ash Narayan Singh 04/2021-22	21.04.2021	20.06.2021	14.03.2022	08
9.	Providing and fixing S.F RC railing on Central Verge and green belt from Subhash Nagar chock to Janakpuri West Metro Station SDWR-13	Ashwani Kumar Pandey 05/2021-22	20.06.2021	19.09.2021	25.06.2022	09
10.	Providing and fixing S.F RC railing on Central Verge outer ring road from Janakpuri District Center to Najafgarh Drain SDWR-13	Nation Star Enterprises 26/2021-22	30.09.2021	27.01.2022	20.07.2022	06
11.	Repair to Drain, Drain covering and footpath from P.M society to Reliance Mall on Shaheed Raj Guru Marg SDWR-13	Ash Narayan Singh 28/2021-22	20.10.2021	16.02.2022	03.08.2022	05
12.	Strengthening of Najafgarh Road from Uttam Nagar to Dwarka Mor SDWR-14	SBG infracon Pvt. Ltd. 39/2022-23	14.07.2022	13.10.2022	25.03.2023	05

Necessary steps be taken to remove the above discrepancies in future and compliances of the above may be shown to the next Audit.

TAN-04 Award of work abnormally below estimated cost Award of work abnormally below the estimated cost (Audit Memo No. 11 Dated: 02.08.2023)

Section 2.5 of CPWD manual stipulates that technical Sanction provides a guarantee that the proposals are technically sound and that the estimates are accurately prepared and are based on adequate data.

Test check of list of the work awarded and executed by the division during the years 2019-23 revealed that majority of the tenders were awarded below the estimated cost. The details of a few works which were awarded more than 50 per cent below the estimated cost are as under:

(Amount in Rs.)

S.No.	Agmt. No.	Name of Work	Estimate Cost	Tendered Cost	Below %
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2019-20					
01	02	Road and footpath restoration at Lal Sai Marg, Pankha Road under SDWR-12	6823362	3239732	-52.52
02	03	A/R & M/O various road under SDWR-14 (S.H providing and installation of trolley mounded diesel pump in Vikas Puri and Uttam Nagar).	2090671	606086	-71.01
03	04	A/R & M/O various road under SDWR-11 (S.H providing and installation of trolley mounded diesel pump).	1792004	553550	-69.11
04	05	A/R & M/O various road under SDWR-13 (S.H providing and installation of trolley mounded diesel pump).	1493337	417238	-72.06
05	08	A/R & M/O various road under SDWR-12 (S.H providing and installation of trolley mounded diesel pump).	1792004	564302	-68.51
06	12	A/R & M/O various road under SDWR-15(S.H providing of maintenance van required labour T & P and diesel pump set etc. During monsoon in odd overs).	1554058	511130	-67.11
07	15	A/R & M/O various road under SDWR-11 (S.H providing of maintenance van required labour T & P and diesel pump set etc. During monsoon in odd overs).	1557767	529797	-65.99
08	17	A/R & M/O various road under SDWR-14 (S.H providing of maintenance van required labour T & P and diesel pump set etc. During monsoon in odd overs).	1582774	601612	-61.99
09	29	Road restoration of Najafgarh-Nangloi Road cut by DJB under PWD SDWR-14	8527186	3408316	-60.03
2020-21					
01	03	A/R & M/O various road under SDWR-11 (S.H : compressive desalting of drain by mechanical/ manual means of various category and sizes.	9748188	4875069	-50.01
02	06	A/R & M/O various road under SDWR-13 (S.H : compressive desalting of storm drain and cleaning of flyover drainage system by mechanical/ manual means of various category and sizes.	2249105	955870	-57.50

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03	07	A/R & M/O various road under SDWR-15 (S.H : compressive desalting of drain by mechanical/manual means of various category and sizes.	5174942	1960786	-62.11
04	09	A/R & M/O various road under SDWR-11 (S.H providing and installation of trolley mounded diesel pump during Manson session).	2282093	615937	-73.01
05	10	A/R & M/O various road under SDWR-12 (S.H providing and installation of trolley mounded diesel pump during Manson session).	1711570	464171	-72.88
06	11	A/R & M/O various road under SDWR-13 (S.H providing and installation of trolley mounded diesel pump during Manson session).	1414712	374757	-73.51
07	12	A/R & M/O various road under SDWR-14 (S.H providing and installation of trolley mounded diesel pump during Manson session).	2226432	598688	-73.11
08	13	A/R & M/O various road under SDWR-15 (S.H providing and installation of trolley mounded diesel pump during Manson session).	2546482	667178	-73.80
09	15	A/R & M/O various road under SDWR-13 (S.H: providing of maintenance van required labour T & P and diesel pump set etc. During monsoon in odd overs) 5P.M to 9 A.M.	1359125	338286	-75.11
10	16	A/R & M/O various road under SDWR-14 (S.H: providing of maintenance van required labour T & P and diesel pump set etc. During monsoon in odd overs) 5P.M to 9 A.M.	1533721	397080	-74.11
11	17	A/R & M/O various road under SDWR-15 (S.H: providing of maintenance van required labour T & P and diesel pump set etc. During monsoon in odd overs) 5P.M to 9 A.M.	1496553	374288	-74.99

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12	18	A/R & M/O various road under SDWR-11 (S.H: providing of maintenance van required labour T & P and diesel pump set etc. During monsoon in odd overs) 5P.M to 9 A.M.	1700575	425144	-75.00
2021-22					
01	06	A/R & M/O various road under SDWR-11 (S.H :- painting and finishing of Lajwanti Flyor with anti carbonation paint).	1970081	670025	-65.99
02	08	A/R & M/O various road under SDWR-11 (S.H: providing of maintenance van required labour T & P and diesel pump set etc. During monsoon in odd overs).	895032	196997	-77.99
03	09	A/R & M/O various road under SDWR-12 (S.H: providing of maintenance van required labour T & P and diesel pump set etc. During monsoon in odd overs). 5P.M to 9 A.M.	998647	240674	-75.90
04	10	A/R & M/O various road under SDWR-12 (S.H: providing of maintenance van required labour T & P and diesel pump set etc. During monsoon in odd overs). Tilak Nagar area 5P.M to 9 A.M.	1014775	221322	-78.19
05	11	A/R & M/O various road under SDWR-14 (S.H: providing of maintenance van required labour T & P and diesel pump set etc. During monsoon in odd overs). 5P.M to 9 A.M.	1101062	232214	-78.91
06	12	A/R & M/O various road under SDWR-15 (S.H: providing of maintenance van required labour T & P and diesel pump set etc. During monsoon in odd overs). 5P.M to 9 A.M.	1049263	220870	-78.95
07	49	Compressive maintenance of all roads i.e footpath central verge service road etc. under PWD SDWR-13.	18282600	5568880	-69.54
2022-23					
01	04	Remodeling of drain on road no 236 towards Samaj Kalyan Society under SDWR-14	7493192	2690056	-64.10
02	11	A/R & M/O various road under SDWR-13 (S.H: R & M/O of storm water drain on Ram Lela Ground Road Ashok Nagar.	9435193	3397613	-63.99
03	14	Construction of drain from I/C electrical vehicle shop to Subhash Nagar drain on 100 feet road, Patel chock WR-15	2662627	905293	-66.00
04	42	A/R & M/O various road under SDWR-15 (S.H: repair of footpath Tagore Garden and Rajouri Garden	9679640	3740213	-61.36

05	53	Compressive maintenance of outer Ring Road from Dist. Center to Keshav Pur nala SDWR-13.	8378576	2840337	-66.10
06	88	A/R & M/O various road under SDWR-14 (S.H: repair of footpath and central verge of Nangloi Najafgarh Road	9621998	3364813	-65.03
07	89	A/R & M/O various road under SDWR-15 (S.H: repair of footpath and central verge on Major Sudesh Marg, Keshav Marg under Rajouri Garden	9522446	3184306	-66.56

The above estimates of the works were prepared by the technical expert engineers of the division on the basis of prevailing Delhi Schedule of Rates. However, it was noticed that tenders were accepted much below than the estimated cost. Moreover, in today scenarios although the prices of every commodity are rising spirally yet the tenders were accepted much below the estimated cost. Such type of unreasonable variations can be attributed to either wrong assessment of rates or sketchy estimates were prepared in casual manners. Furthermore, audit could not ensure how the contractor paid minimum wages to the labour engaged for the works.

Audit is of the view that the estimates should be prepared more precisely and there should be such provision to make sure that the quality of work is not compromised in the works awarded below the estimated cost. The reasons of this steep variation may be analyzed and take necessary steps to minimize it by making realistic assessment.

TAN-05 Improper maintenance of Pay Bill Registers.
(Audit Memo No. 14 Dated: 03.08.2023)

During the test check of the PBRs maintained by the PWD Division Executive Engineer(C) (West) M-111, Road-1, RR Lines, Dhaula Kuan, Ring Road, Near Metro Pillar No. 63, New Delhi for the Audit period 2019-23 following irregularities have been noticed:-

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

- 4. Monthly entries of Pay and allowances have not been entered properly in the PBRs and have not been signed by DDO.
- 6. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.

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

TAN-06 Non- Maintenance of Contractor Ledger.
(Audit Memo No. 15 Dated: - 03.08.2023)

Section 10.2 of CPWD Works Manual stipulates that the accounts relating to contracts should 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 up to date. It further stipulates that the concerned auditor is responsible for completing the contractor ledger before passing the bill to the divisional officer.

Test check of the records revealed that division is not maintaining the contractor ledger. This was also observed by the audit party during previous audit for the period 2016-19. 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 steps be taken to remove the above discrepancies under intimation to Audit.

TAN-07 Performance / output of the Division.
(Audit Memo No. 18 Dated: 03.08.2023)

PWD division M-422 is Civil maintenance division and follows the provision of the CPWD manual and account code in the execution of its work. These manuals provide for exercise of various checks and control to ensure economy, efficiency and effectiveness in PWD Projects. An evaluation of the level of compliance with these provisions indicated the following observations:-

As per CPWD Manual Section 29.1(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 29.1(2) the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor. Section 29.1(3) further specified that the work shall throughout the stipulated period of the contract be proceeded with all due diligence (time being deemed to be in the essence of the contract) on the part of the Contractor. During the scrutiny of entries made in the Agreement registers for the period 2019-23 it has been observed that percentage of works completed within time in above divisions is very negligible as detailed below:

Period	Total no. of Agreement undertaken & to be completed in same F.Y	Completed within stipulated / agreed time	Percentage of completed works within time
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2019-20	38	13	34.21
2020-21	38	18	47.36
2021-22	54	13	24.07
2022-23	59	11	18.64

In accordance with Section 29.1.1 of the CPWD Manual the tender accepting authority shall review the progress of work each month with all the concerned disciplines including the contractor. In view of the position of pendency of works as pointed out above the factors affecting the progress may be identified and remedial measures taken wherever required.

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

TAN-08 M.B. – Shortcomings and Review.
(Audit Memo No. 19 Dated:03.08.2023)

As per codal provisions contained in para 10.2.7 of CPWD Code all measurement book relating to a division should be maintained in Form 92 showing the Sr. No. of each book, name of the sub division to which issued, date of issue and date of its return of M.B to the division may be watched. Measurement book no longer required in the sub division should also be withdrawn promptly. During the scrutiny of the M.B. register maintained by the EE, M-111 the following irregularities were noticed –

1. Date of return of M.B. were not recorded in the register
2. In terms of para 10.2.9 of CPWA Code each sub division is required to submit MB used in the sub division to division office from time to time. So that at least once in a year the entries recorded in each book are subject to the percentage check by the divisional officer. The divisional officer is expected to ensure that the annual review is conducted regularly and positively every year. Similarly the divisional accountant is also required to undertake the review of MB from the register.

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

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