

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

62/0

Sub: - Audit Report of The Executive Engineer (C), South Road II (Division M-411) Govt. of NCT of Delhi, J. B Tito Marg, Andrews Ganj , New Delhi-110049 for the period 2019-20 to 2022-23

INTRODUCTION

The I.A.R. on the accounts The Executive Engineer(C), South Road II (Division M-411) Govt. of NCT of Delhi, Andrews Ganj, New Delhi-110049 for the period from 2019-20 to 2022-23 was conducted by field Audit Party No- XXIX headed by Sh. Manoj Kumar, IAO/AO and Ms. Tajinder Kaur, AAO The audit was conducted during 01.01.2024 to 12.01.2024(10 working days).

AIMS AND OBJECTIVE OF THE DEPARTMENT

The Division falls under the jurisdiction of Chief Engineer, South Zone, MSO Building, I P Estate, New Delhi and Superintending Engineer, Circle South, Sukdev Vihar, New Delhi and the Division is headed by the Executive Engineer, South Road II, PWD, Andrews Ganj, New Delhi who is functioning as DDO. There are four Sub Divisions under the jurisdiction of Executive Engineer, South Road II, PWD The Division is entrusted with the execution, maintenance work in Government of NCT roads of South road II.

Earlier this Division name as M 411 which was the road Division and functional from 1981. Now this division named as South Road II, PWD.

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

HOO/DDO

| S.No. | Name | Designation | Period |
|-------|----------------|--------------------|--------------------------|
| 1. | Sh. Naib Chand | Executive Engineer | 01.04.2019 to 25.07.2022 |
| 2. | Sh M M Mittal | Executive Engineer | 26.07.2022 to till date |

AAO

| S.No. | Name | Designation | Period |
|-------|-------------------|-------------|--------------------------|
| 1. | Smt Seema Jain | AAO | 01.04.2019 to 08.05.2020 |
| 2. | Shri S. P Sehdev | AAO | 01.06.2020 to 30.06.2022 |
| 3. | Shri Suresh Bajaj | AAO | 29.09.2022 to till date |

The Executive Engineer(C), South Road II (Division M-411) Andrews Ganj, New Delhi-110049(2019-20 to 2022-23)

6/12

CASHIER

| S.No. | Name | Designation | Period |
|-------|-----------------|-------------|--------------------------|
| 1. | Sh Prabhu Dayal | Cashier | 01.04.2019 to 30.06.2019 |
| 2 | Sh. R D Sharma | Cashier | 01.07.2019 to 23.02.2020 |
| 3. | Sh S N Thakur | Cashier | 24.02.2020 to till date |

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

(Rs. In Lakhs)

| Year | Budget Allocated | | Expenditure | | Balance | |
|---------|------------------|-----------|-------------|-----------|---------|----------|
| | Revenue | Capital | Revenue | Capital | Revenue | Capital |
| 2019-20 | 148500000 | 146000000 | 147091289 | 80219551 | 1408711 | 65780449 |
| 2020-21 | 102000000 | 137100000 | 101230946 | 133800909 | 769054 | 3299091 |
| 2021-22 | 251400000 | 170000000 | 247732684 | 154941166 | 3667316 | 15058834 |
| 2022-23 | 205374000 | 232900000 | 196640192 | 230963051 | 8733808 | 1936949 |

Statutory Audit

Statutory audit has been conducted by AG (Audit) of The Executive Engineer (C), South Road II (Division M-411) Govt. of NCT of Delhi, Andrews Ganj, New Delhi-110049 up to 31st March 2022.

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

| S.No. | Name of Post | No. of Posts Sanctioned | Filled | Vacant | REMARKS |
|-------|--------------|-------------------------|--------|--------|---------|
| 1 | Group A | 01 | 01 | - | |
| 2 | Group B | 21 | 11 | 10 | |
| 3 | Group C | 12 | 06 | 06 | |
| | Total | 34 | 18 | 16 | |


Maintenance of Records

The maintenance of records of accounts The Executive Engineer(C), South Road II (Division M-411) Govt. of NCT of Delhi, Andrews Ganj, New Delhi-110049 for the period from 2019-2020 to 2022-23 was found satisfactory as most of vouchers are serially binded/provided to audit and rest of the observations are subject to the observations made in current audit report.

AAO

IAO

The Executive Engineer(C), South Road II (Division M-411) Andrews Ganj, New Delhi-110049(2019-20 to 2022-23)



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

Verification note on the compliance of old audit report of accounts of The Executive Engineer(C), South Road II (Division M-411) Govt. of NCT of Delhi, Andrews Ganj, New Delhi-110049 for the period from 2007-08 to 2018-19.

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

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

(B)

| S. No. | Year | Para No. | Subject | Reply of Office | How Settled |
|--------|------|----------|---------|-----------------|-------------|
| 1. | | | | NIL | |

(B) Details of Old Recovery

| S. No. | Year | Para | Outstanding Recovery (in Rs.) | Amount Recovered (in Rs.) | Balance to be recovered (in Rs.) |
|--------|------|------|-------------------------------|---------------------------|----------------------------------|
| 1. | | | | NIL | |


AAO


IAO

The Executive Engineer(C), South Road II (Division M-411) Andrews Ganj, New Delhi-110049(2019-20 to 2022-23)

572

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

Verification notes on the compliance of old audit report of The Executive Engineer(C), South Road II (Division M-411) Govt. of NCT of Delhi, Andrews Ganj, New Delhi-110049 for the period from 2007-08 to 2018-19. The outstanding objections pertaining to the old inspection reports on the accounts were discussed with Head of Office.

| S. No. | Start Year | End Year | Para No. | Brief particulars of the objection | Total Recovery | Amount recovered | Balance recovery |
|--------|------------|----------|----------|---|----------------|------------------|------------------|
| 1 | 2007 | 2008 | 1 | Delay in execution of work-non levy of penalty thereof | 0 | 0 | 0 |
| 2 | 2007 | 2008 | 2 | Escalation of cost and undue benefit to contractor | 0 | 0 | 0 |
| 3 | 2007 | 2008 | 3 | Huge Deviation in expenditure and quantity | 0 | 0 | 0 |
| 4 | 2007 | 2008 | 4 | Performance/output of the Division | 0 | 0 | 0 |
| 5 | 2008 | 2017 | 1 | Recovery of DGEHS | 7060 | 0 | 7060 |
| 6 | 2008 | 2017 | 4 | Recovery of Rs 39345 towards UTGEGIS | 10980 | 0 | 10980 |
| 7 | 2008 | 2017 | 5 | Non refund/revalidation of FDRs/Bank Guarantees of Rs 1672692 | 0 | 0 | 0 |
| 8 | 2008 | 2017 | 6 | Unclaimed/Undeposited balances is still lying in the Head 8443 Part I/II/III/V | 0 | 0 | 0 |
| 9 | 2008 | 2017 | 7 | Irregular grant of LTC | 0 | 0 | 0 |
| 10 | 2008 | 2017 | 9 | Irregular utilization of contingency amounting to Rs 649535/- as per CPWD manual 2014 | 0 | 0 | 0 |
| 11 | 2017 | 2019 | 1 | Delay in completion of work | 0 | 0 | 0 |
| 12 | 2017 | 2019 | 2 | Non levy of compensation in delay work of Rs 360394 | 0 | 0 | 0 |
| 13 | 2017 | 2019 | 3 | Execution of work with abnormally low rate | 0 | 0 | 0 |
| 14 | 2017 | 2019 | 4 | Unrealistic estimates | 0 | 0 | 0 |
| 15 | 2017 | 2019 | 5 | Provision of contingency and it utilization | 0 | 0 | 0 |
| 16 | 2017 | 2019 | 6 | Foreclosure of works | 0 | 0 | 0 |
| 17 | 2017 | 2019 | 7 | Non revision of Technical Sanction | 0 | 0 | 0 |
| 18 | 2017 | 2019 | 8 | Irregularities/shortcomings in the execution of work | 323400 | 0 | 323400 |
| 19 | 2017 | 2019 | 9 | Purchase made outside GeM | 0 | 0 | 0 |
| 20 | 2017 | 2019 | 10 | Non production of records | 0 | 0 | 0 |
| | | | | TOTAL | 341440 | 0 | 341440 |

The Executive Engineer(C), South Road II (Division M-411) Andrews Ganj, New Delhi-110049(2019-20 to 2022-23)

2

15/10

The internal audit report for the period 2019-20 to 2022-23 has been prepared on the basis of information furnished and made available by The Executive Engineer(C), South Road II (Division M-411) Govt. of NCT of Delhi, Andrews Ganj, New Delhi-110049. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of the office.


AAO


IAO

The Executive Engineer(C), South Road II (Division M-411) Andrews Ganj, New Delhi-110049(2019-20 to 2022-23)

46

to 24/c

57/c

PART-I
OLD OUTSTANDING PARAS

PART II CURRENT AUDIT 2007-08

(Ref.No. 15 dated 8.12.2008)

Para No. 01

Para No. 1

Sub: Delay in execution of work – non-levy of penalty thereof

Agreement No. 06/EE/PWD M-113/07-08
Name of work Improvement of central verge of Road No.15
Estimated cost Rs.52,18,479/-
Tendered Amt. Rs.86,71,025

In the context of above work following observations have been made
by the audit:

1. The stipulated date of completion was 11.8.2007 whereas after a period of 08 months the work was completed on 4.4.2008. As per provision contained under clause 2 read with clause 5 of the terms of contract, in case the the completion period exceeds three months from the stipulated date of completion, then penalty @1% per week of the tendered cost subject to maximum of 10% of the tendered value of work is recoverable from the contractor for delay of work. In the instant case there is an abnormal delay of 08 months on the part of the contractor as is evident from the communication of Executive Engineer dated 21.8.07, 16.11.07 and 14.12.2007 wherein Contractor was charged with show cause notice for slow pace of work/ execution of work, therefore, audit is of the view that 10% of the value of work is liable to be imposed as penalty which in this case comes to Rs.6,97,413 (being work done by the contractor upto Rs.69,74,133/-, but from the final bill it was noticed that only Rs.13,830/- has been withheld on account of extension of time. Reason for non-levy of penalty require clarification in the matter.

Para No. 02

Para No. 02

(Ref. Memo No.16 dated 8.12.2008)

Sub: Escalation of cost and undue benefit to Contractor

Agreement No. :02/EE/PWD M-113/07-08

Name of the work: Improvement of foot path near Siri
Fort Auditorium

Estimated cost :Rs.11,46,143/-
Tendered Amt. :Rs. 8,01,269/-
Actual Expdr. :Rs.13,54,816/-

In the context of the above work following observations have been made by the audit:

1. As per GOI OM No. DGW/MAN/129 dated 30.12.2005, Executive Engineer, where AE(Planning) is not provided, may accept lowest tender for works costing up to Rs.10 lakhs. The above work was accepted within the above power but exceeded the limit upon the completion of work. As per CPWD Manual revised technical sanction is required to be issued by the competent authority in case of work exceeds beyond 10% of the technical sanction to be issued by the competent authority. In the instant case the expenditure has been exceeded beyond the above limit but revised sanction is not obtained from the competent authority as per record provided to the audit.
2. Approval of the client department for carrying out the Extra work was also sought by the audit but the same could not be provided by the Division.
3. Since actual expenditure has been enhanced to the extent of 60% of the tendered amount, the very purpose of calling tenders, codal formalities etc. has been defeated.

Para No. 03

Para No.03

(Ref.No:17 dated 8.12.2008)

Para-03

64

55/2

26/8

Sub: Huge deviation in expenditure and quantity

The work of restoration of road no.15 (Press Enclave Road) for laying of 4" dice steel pipe from T point to Aurobindo Nagar to DDA Distt. Centre, Saket was awarded to M/s K P Singh & Co. at a tendered cost of Rs.13,26,723/- which is 41% below the estimated cost of Rs.22,48,683/-. As per final bill a total expenditure to the tune of Rs.20,66,687/- has been found incurred. Deviation in the following items of work was found made:

| Item No. | Qty Agreed | Qty Executed | Qty Deviated | Rate/unit | Deviated expdr. |
|----------|------------|--------------|--------------|-----------|-----------------|
| 1.1.1 | 830cum | 1641.35 | 811.35 | 51.21 | 41549 |
| 2.1 | 603 | 2887.42 | 2284.42 | 1363.85 | 31156 |
| 2.2 | 530 | 990.09 | 460.09 | 91.50 | 42098 |
| 10.1 | 340 | 1107.85 | 767.85 | 21.50 | 16509 |
| 10.1.3. | 965 | 1515.94 | 550.93 | 385.95 | 212631 |
| 10.1.4 | 197 | 382.16 | 185.16 | 346.10 | 64084 |
| 10.1.6 | 60 | 72.84 | 12.84 | 2859.20 | 36709 |
| | | | | TOTAL | 444736 |

Apart from above, extra items costing Rs.2,95,228/- have also been executed as per the final bill. In this context following observations have been made by the audit:-

1. Section 2.26 of CPWD Manual specified that if expenditure exceeds beyond 10% of the technical sanction a revised technical sanction is required to be issued by the competent authority. In the instant case expenditure has been exceeded beyond the above referred limit, but no revised technical sanction from the competent authority found to be obtained.

43

5/12

19/12

2. As per 23.2.1 of the CPWD Manual no deviation in the quantities of any items should be made without the prior approval of the competent authority. The approval/sanction of competent authority for deviation of work was asked but the same was not made available to audit.
3. Approval of the client department for the above deviation/extra items of work was also sought by the audit but the same was not provided to audit by the Division.
4. The reason/justification for deviation may also be conveyed to audit.

Page No 04

(Ref. No.11 dated 4.12.2008)

Sub: Performance/output of the Division

During the scrutiny of entries made in the agreement register it has been observed that a total number of 75 works have been undertaken by the Division during the year 2007-08. Out of it 38 works are still in progress which means only 48% of achievement has only been made within the agreed and stipulated dates. In view of the position of pendency of works as pointed out in above para the factors affecting the progress may be identified and remedial measures taken may be intimated to audit. Further, the examination of agreement register revealed that out of 36 works completed during the year 2007-08, 20 works are having huge escalation ranging from 62% to 1545% in the approved schedule of quantity and final payment, which indicates that the preliminary estimates for these works have been prepared by the Division without proper planning and ascertaining the exact requirement. Few such instances in which escalation noticed are given below:

| Sl.No. | Agmt No. | Name of work | Est.Expdr. | Actual Expdr. | %age of excess |
|--------|----------|--------------------------|------------|---------------|----------------|
| 1. | 09 | Restoration of damaged | 3721565 | 6974133 | 87% |
| 2. | 20 | A/R& M/o two F/O | 564918 | 1529082 | 171% |
| 3. | 29 | A/R&M/o Mathura | 198381 | 373362 | 88% |
| 4. | 31 | Streng. of service road | 4860143 | 80587770 | 1545% |
| 5. | 32A | R&M/o Auant Marg | 639808 | 1315691 | 105% |
| 6. | 33 | A/R&M/o SA Road | 2510618 | 5110939 | 103% |
| 7. | 50A | R&M/o 3 Link Road | 195700 | 454320 | 132% |
| 8. | 51 | Mastic work on Moolchand | 982487 | 1589796 | 62% |
| 9. | 59A | R&M/O Rd.No.15 | 798141 | 2674110 | 225% |

All the above cases along with other similar cases may please be reviewed and reason for improper preparation of estimates may be identified. Steps taken to avoid recurrence of such instances in future may also be intimated to audit.

39
Para-05
570
157C

PART - II
CURRENT REPORT

(2008-2009 to 2016-2017)

Page No 5

**PARA - 01 Recovery of DGEHS amounting to Rs.7060/-
(Ref. Memo No. 5 dated 05/05/2017)**

In pursuance of office order No.F.242/52/2007/H&FW/29609-29812 dated 26.10.2007 of Department of Health & Family Welfare, Govt. of NCT of Delhi and membership of the Delhi Govt. Employees Health Scheme is compulsory for all serving employees of the Govt. of NCT of Delhi, if they are not otherwise covered by any such scheme.

The rate of contribution were increased w.e.f 01.08.2010 vide order No. F.25(III)/DGEHS/140 /DHS/09/41413-18 dated 20.08.2010 with reference to the grade pay that he/she would have drawn in the post held by him/her as per table given below:-

| Grade Pay (In Rs.) | Rate of monthly contribution (in Rs.) |
|----------------------------------|---------------------------------------|
| Upto 1650 | 50 |
| 1800, 1900,2000, 2400 and 2800/- | 125 |
| 4200 | 225 |
| 4600,4800,5400 and 6600 | 325 |
| 7600 and above | 500 |

During the test check of PBRs, it has been observed that the rate of contribution has been revised from October 2010 instead of August 2010 in respect of the following officials of this office:-

| S. No. | Name of the official | Grade Pay | Monthly cont. deducted | Monthly cont. Deductable | Difference p.m | Period of recovery | Amount recoverable |
|--------|---------------------------|-----------|------------------------|--------------------------|----------------|--------------------|--------------------|
| 1. | Sh. Bal Kishan, Beldar | 1800 | 40 | 125 | 85 | 08/10 to 12/10 | 425 |
| 2. | Sh. Bal Kishan, Beldar | 1800 | 50 | 125 | 75 | 01/11 to 10/11 | 750 |
| 3. | SH. Rajender Shah, Beldar | 1800 | 40 | 125 | 85 | 08/10 to 12/10 | 425 |
| 4. | Sh. Rajender Shah, Beldar | 1800 | 50 | 125 | 75 | 01/11 to 10/11 | 750 |

hul

38

14/C

57/C

| | | | | | | | |
|-----|---------------------------|------|----|-----|----|----------------|-----|
| 5. | Sh. Mangat Ram, Beldar | 1800 | 40 | 125 | 85 | 08/10 to 02/11 | 595 |
| 6. | Sh. Mangat Ram, Beldar | 1800 | 50 | 125 | 75 | 03/11 to 10/11 | 600 |
| 7. | Sh. Vankatesh, Beldar | 1800 | 40 | 125 | 85 | 08/10 to 11/10 | 340 |
| 8. | Sh. Vankatesh, Beldar | 1800 | 50 | 125 | 75 | 12/10 to 10/11 | 825 |
| 9. | SH. Magan, Beldar, Beldar | 1800 | 40 | 125 | 85 | 08/10 to 12/10 | 425 |
| 10 | Sh. Magan Singh, Beldar | 1800 | 50 | 125 | 75 | 01/11 to 10/11 | 750 |
| 11. | Sh. Gopal, Beldar | 1800 | 40 | 125 | 85 | 08/10 to 12/10 | 425 |
| 12. | Sh. Gopal, Beldar | 1800 | 50 | 125 | 75 | 01/11 to 10/11 | 750 |

Recovery of Rs.7060/- on account of short deduction of DGEHS from the above said employees may be made after due verification of record under intimation to audit..

Similar cases may also be checked and recovery, if any, towards short deduction of DGEHS may be made.

Per 5/10/17

PARA - 02 Non-Recovery of Transport Allowance amounting to Rs.4034/-
(Ref. Memo No. 6 dated 05/05/2017)

696/-

As per TA rules, Transport Allowance is not admissible during absence from duty for a full calendar month due to leave training/tour etc. However, if the absence covers part of any calendar month, transport allowances will be admissible for full month.

During test check of Service Books and PBR provided by the Executive Engineer, P.W.D. - M 411, it revealed that the unit had made payment of Transport Allowance to the following employees for their leave period mentioned against their names, which is irregular. As per Rules, Transport Allowance is not admissible during leave period for full calendar month.

| S. No. | Name of the employee & Designation | TPT Allowance paid per | Full Months of Leaves | Total Months | Total Amount Recoverable |
|--------|------------------------------------|------------------------|-----------------------|--------------|--------------------------|
|--------|------------------------------------|------------------------|-----------------------|--------------|--------------------------|

huc

Recovery of Rs.2280/- on account of short deduction of license fee/water charges from the above said employees may be made after due verification of record under intimation to audit..

Similar cases may also be checked and recovery, if any, towards short deduction of license fee/water charges may be made.

PARA - 04 Recovery of Rs. 39345/- towards UTGEGIS.
(Ref. Memo No. 8 dated 08/05/2017)

During the test check of PBRs for the year 2008-2017, it has been observed that subscription of group insurance scheme is being deducted Rs.15/- in respect of following employees whereas the group to which an employee belong will be determined with reference to the post held by him/her on a regular basis on the 1st January. The rate of subscription of the erstwhile group D employees placed in PB-1 with grade pay of Rs.1800/- and classified as Group C is @Rs.30/- per month from January 2011 onwards.

The difference of subscription @ Rs.15/- as per detail given below amounting to Rs. 39,345/- may be recovered from him/her through his/her present DDO under intimation to audit.

| Sl. No. | Name & Desgn. (Sh/Smt.) | Description | Grade Pay | Period | License Fee/Water Charges per month (Rs.) | | | No. of month | Amount recoverable (Rs.) | |
|---------|--------------------------------|-------------|-----------|----------------|---|----------|------|--------------|--------------------------|---------|
| | | | | | Due | Deducted | Diff | | | |
| 1 | Sh. Shyam Lal, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 | Settled |
| 2 | Sh. Raj Narayan Pandey, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 | Settled |
| 3 | Sh. Bheemal Prasad, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 | Settled |
| 4 | Sh. Lal Ji, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 | Settled |
| 5 | Ms. Kamla Devi, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 | Settled |
| 6 | Sh. Karan Singh, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 | Settled |
| 7 | Sh. Bali Karan Yadav, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 | Settled |
| 8 | Smt Gauri Bai, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 | Settled |
| 9 | Smt. Omwati, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 | Settled |
| 10 | Sh. Rampral, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 | Settled |
| 11 | Sh. Ali Keshan, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 | Settled |
| 12 | Sh. Shiv Patta, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 | Settled |

Not Settled

2

3

4

5

6

huc

76

57/c

14/c

Para is settled in view of the reports given by the Divisional Asst. Commr. DDO-23

Page No. 7
Para-06

10980/-

35

1910

7
8
9
10
11
12

| | | | | | | | | | |
|----|----------------------------|-------|------|----------------|----|----|----|----|-----|
| 13 | Sh. Jai Singh, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 |
| 14 | Sh. Ram Kishan, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 |
| 15 | Sh. Vijay, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 |
| 16 | Sh. Natrajan, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 |
| 17 | Sh. Veer Chand, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 |
| 18 | Sh. Ranvir singh, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 |
| 19 | Smt. Ram Rati, Beldar | CGEIS | 1800 | 01/11 to 02/16 | 30 | 15 | 15 | 62 | 930 |
| 20 | Sh. Chhoti Kamat, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 |
| 21 | Sh. Surat Lal, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 |
| 22 | Sh. Turu Swamy, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 |
| 23 | Sh. Subh Karan, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 |
| 24 | Sh. Muttu swamy | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 |
| 25 | Sh. Marriappan, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 |
| 26 | Sh. Durga Prasad, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 |
| 27 | Sh. Ram Charan, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 |
| 28 | Sh. Pillay Swamy, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 |
| 29 | Sh. Surender Singh, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 |
| 30 | Sh. Tang Raj, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 |
| 31 | Sh. Kam Raj, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 |
| 32 | Sh. Rajender, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 |
| 33 | Smt Sheela, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 |
| 34 | Sh. Satvir, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 |
| 35 | Sh. Karpan, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 |
| 36 | Sh. Ganga Ram, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 |
| 37 | Sh. Rajbir, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 |

Settled

Settled

Settled

Settled

Settled

Settled

Settled

Settled

Settled

Settled

Settled

Settled

Settled

Settled

Settled

Settled

Settled

Settled

Settled

Settled

Settled

line

34

100
4810

| | | | | | | | | | |
|------------------------|---------------------------|-------|------|----------------|----|----|----|----|-----|
| 38 | Sh. Sudama Prasad, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 |
| 39 | Sh. Vish Nath, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 |
| 40 | Sh. Ved Prakash, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 |
| 41 | Sh. Kritya Nand, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 |
| 42 | Sh. Baljor, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 |
| 43 | Sh. Karan Singh, Beldar | CGEIS | 1800 | 01/11 to 01/16 | 30 | 15 | 15 | 61 | 915 |
| Total ₹ 39345/- | | | | | | | | | |

Settled
As per
20-13

Recovery of Rs.39345/- on account of short deduction of UTGEGIS from the above said employees may be made after due verification of record under intimation to audit..

Similar cases may also be checked and recovery, if any, towards short deduction of license fee/water charges may be made.

Par's Party settled in view of the reply given by the Division
DAO-23
21/1/2017

Para-07

Post note

PARA - 05 Non refund/revalidation of FDRs/Bank Guarantees of Rs.1672692/- (Ref. Memo No. 10 dated 11/05/2017)

As per Para 21.2.2 of CPWD Manual, Performance Guarantee/Security Deposits in form of FDR/Bank Guarantee should be refunded to the contractor on completion of work or after final bill is paid, whichever is later.

During the test check of the records it has been revealed that following FDRs/Bank Guarantees of Security Deposit/Performance Guarantee are lying with the Division which is objectionable.

| S. No. | FDR/BG No. | Amount | Date of issue | Valid upto |
|--------|------------------|----------|---------------|------------|
| 1 | 3068822038 | 385314/- | 21.02.09 | 21.11.2009 |
| 2 | 427691 | 4600/- | 27.02.09 | 27.05.10 |
| 3 | 30761423563 | 769200/- | 12.05.2009 | 12.02.10 |
| 4 | 636010400009966 | 5000/- | 20.08.09 | 20.04.10 |
| 5. | 405200PR00052376 | 5000/- | 20.08.09 | 20.04.10 |
| 6 | 405200PR00053676 | 14000/- | 15.10.09 | 15.04.09 |
| 7 | 909040039452368 | 6629/- | 13.11.09 | 13.11.10 |
| 8 | 2017401001808/1 | 4362/- | 17.12.09 | 17.06.10 |
| 9 | 101997777 | 6543/- | 27.11.09 | 27.05.10 |

hml

| | | | | |
|----|-----------------|------------------|----------|----------|
| 10 | 601845110003632 | 37800/- | 18.01.10 | 18.07.10 |
| 11 | 301224 | 4664/- | 04.01.10 | 04.01.11 |
| 12 | 601103311002049 | 5500/- | 30.03.10 | 30.06.10 |
| 13 | 125820100026519 | 10082/- | 29.09.10 | 31.12.10 |
| 14 | 15774510009726 | 110672/- | 18.03.11 | 18.09.11 |
| 15 | 65115103753 | 1000/- | 02.05.11 | 02.11.11 |
| 16 | 604703311000823 | 9836/- | 14.07.11 | 14.07.12 |
| 18 | 604703311000827 | 10000/- | 21.07.11 | 21.01.12 |
| 19 | 601845110005730 | 4116/- | 09.02.12 | 09.08.12 |
| 20 | 602203311007093 | 10000/- | 09.03.12 | 09.09.12 |
| 21 | 072504501200337 | 9884/- | 30.03.12 | 30.09.12 |
| 22 | 60096583651 | 37520/- | 04.05.12 | 04.05.13 |
| 23 | 456470 | 105000/- | 21.03.15 | NA |
| 24 | 053446 | 26800/- | 03.06.15 | 03.07.16 |
| 25 | 456741 | 22000/- | 13.06.15 | 13.07.16 |
| 26 | 369647 | 22500/- | 17.07.15 | 17.07.16 |
| 27 | 8544715953-9 | 44670/- | 10.09.15 | 10.03.16 |
| | TOTAL | 1672692/- | | |

As the guidelines of CPWD Manual necessary steps should be taken for settlement of these FDRs/Bank Guarantees as per Receipt & Payment Rules under intimation to Audit.

Para No 9 **PARA - 06 Unclaimed/undeposited balances is still lying in the Head-8443-Part II/III/V (Ref. Memo No. 11 dated 11/05/2017)**

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

| S.No. | Particulars | Opening Balance | Credits | Total | Debits | Closing |
|-------|-------------------------------------|-----------------|---------|----------|--------|----------|
| 1. | Part II: Cash deposit by Contractor | 12449501 | 2226780 | 14976281 | 680729 | 14295552 |

hml

32
46/c
8/c

| | Security | | | | | |
|----|-----------------------------|----------|---------|----------|---------|----------|
| 3. | Part V: Misc./Other Deposit | 40922337 | 8680125 | 49602462 | 2340796 | 47261666 |

The divisional officer should review all the cases under Part II/III/IV every month when the security deposit becomes due over refund, so that it can be refunded without delay. They should periodically review the deposits (FORM PWD-67) required to be maintained in the division. The division, however, did not mention year-wise details of above deposits, in the absence of which the pendency of these outstanding deposits could not be ascertained.

Year-wise details of the deposits be ascertained and unclaimed deposits for more than 3 years credited to Govt. revenue as per provision (Para 21.7 of CPWD Works Manual II) under intimation to Audit.

Para no. v/d **PARA-07 Irregular grant of LTC** *Para-09*
(Ref. Memo No. 9 dated 09/05/2017 & Memo No.12 dated 12/05/2017)

As per the LTC Rules, certain conditions are laid down and definition of family has been defined as follows: ***"the government servant's wife or husband and two surviving unmarried children or stepchildren wholly dependent on the govt servant, irrespective of the fact whether they are residing with government servant or not"***.

During the test check of service records, it has come to the notice of Audit that the following officials have Claimed LTC for all of their children which is irregular and against the LTC Rules.

| S. No | Name of claimant | No. of fares | Destination | Block year | Remarks |
|-------|------------------------|--|--------------------------|------------|---|
| 1. | Sh. Alijaan Beldar | Alijaan-Self Ms. Nasreen Begum-Wife Ms. Praveen Nisha-Daughter Mehnoor- Daughter Abiba-daughter | Delhi to Ajmer | 2014-17 | Official has claimed LTC from his previous posting in other division. |
| 2. | Sh. Choti Kamat Beldar | Choti Kamat-Self Shewati Devi- wife Anlta-Daughter Kannlma-Daughter Pushpa-Daughter Sarita-Daughter | Delhi to Madhubani Bihar | 2006-07 | Bill was not traceable |

~~children or stepchildren wholly dependent on the govt servant irrespective of the fact~~

Recovery from the above said employees may be made after due verification of record under intimation to audit.

huc

Page No. 11
Page-10
29
M/C 5/C

PARA No. 09 :-Irregular utilization of contingency amounting to Rs. 6,49,535/- as per CPWD manual 2014.

The guidelines as prescribed in para 4.1.5 of CPWD manual of 2014 regarding provisions of contingency and its utilization is as follows:-

4. *In addition to the provision for all expenditure which can be foreseen for a work, a provision of contingency shall be kept as follows:*

(c) *Estimated cost up to Rs.1 Crore.....5%*

(d) *Estimated cost more than Rs.1 Crore.....3% subject to minimum of Rs. 5 Lakhs.*

5. *This provision is also intended to cover the cost of work-charged establishment for which no provision should be made separately except in the case of annual maintenance estimate where provision is made for such establishment under a sub-head of the estimate.*

6. *The amount provided for contingency shall be utilized as per the powers delegated to the various officers of cpwd as given below:-*

(v) *Executive Engineer and Superintending Engineer/Project Manager/Directorate of Horticulture shall have full power to utilize contingencies for the works where sanctioned cost is within their powers to accord TS.*

(vi) *E.E. shall have powers to utilize the contingencies upto the max of Rs.5Lacs for works where sanctioned cost is within power of S.E. and C.E./DDG(H) to accord TS.*

(vii) *S.E./ Dte. Of Horticulture shall have powers to utilize contingency upto the max. of Rs.15 lakhs for the works following within the competency of Chief Eng/DDG(H).*

(viii) *However, it is to be ensured that the authority under which the competency of the work falls should be kept informed about utilization of contingencies for every utilization by indicating utilized and balance amount available.*

During the test check of works/contingency expenditure for the year 2008-2017, it has been observed that the miscellaneous / contingency expenditure amounting to Rs. 6,49,535/- has not been incurred/booked as per the provisions contained in Para 4.1.5 of CPWD Manual. Detail of irregular utilization of contingency is attached at Annx.1

Necessary steps may please be taken to regularized the miscellaneous/contingency expenditure amounting to Rs. 6,49,535/- from the Finance Department under the intimation to the Audit.

huc
IAO
Part No.
2011/11

Annex. 1

Detail of Irregular utilization of contingency as per CPWD manual of 2014.

PWD-M 411

| S.No. | Cash Voucher No. | Date | Particulars | Amount (in Rs.) |
|----------------|------------------|----------|------------------------------|-----------------|
| 2010-11 | | | | |
| 1. | 22 | 26.04.10 | Stationery | 49350/- |
| 2. | 4 | 06.09.10 | M.S. Drain Cover | 18400/- |
| 3. | 12 | 06.09.10 | Payment to computer operator | 10350/- |
| 4. | 53 | 14.09.10 | Photocopy | 35337/- |
| 2011-12 | | | | |
| 1. | 32 | 09.09.11 | Stationery | 20837/- |
| 2012-13 | | | | |
| 1. | 32 | 04.02.13 | Main Hole Cover | 97684/- |
| 2013-14 | | | | |
| 1. | 79 | 06.11.13 | Tyre & Tube | 15200/- |
| 2. | 104 | 30.11.13 | Testing Charges | 33329/- |
| 2014-15 | | | | |
| 1. | 101 | 29.05.14 | Making Hole in RCC wall | 20000/- |
| 2. | 52 | 11.06.14 | Test Check | 213327/- |
| 3. | 127 | 30.03.15 | Removal of malba | 22400/- |
| 2015-16 | | | | |
| 1. | 25 | 06.07.15 | G.I. Pipe & Fitting | 19953/- |
| 2. | 50 | 21.07.15 | Stationery | 14914/- |
| 2016-17 | | | | |

Handwritten signature

3/C

27

45/10

| | | | | |
|--------------|----|----------|---------------------------------|-------------------|
| 1. | 68 | 26.11.16 | Engaging Mechanical Hammer | 11500/- |
| 2. | 83 | 28.02.17 | Structural steel | 28204/- |
| 3. | 89 | 26.02.17 | Layout Plan Charges | 12750/- |
| 4. | 77 | 21.03.17 | Flax Board | 11200/- |
| 5. | 83 | 21.03.17 | Providing generator with welder | 14800/- |
| TOTAL | | | | 6,49,535/- |

(ANIL SAINGER)
IAO

Audit Party No.XXXVIII

21

(26) (21/10)

TEST AUDIT NOTES

TAN 1: Shortcomings in Pay Bill Register.
(Audit Memo No. 2 Dated 03-05-17)

During test-check, following irregularities were noticed in the PBR of 2008-17.

1. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in the PBR. Apart from the name, DoJ and PF No, the other details like pay-scales, designations, address, DOB, DOJ, DOS, details of loan/advances/refunds, etc were not written in the PBR for the year-2008-17.
2. **Non-verifications of totals** – Vertical-totals of the columns were also not recorded in the PBR. Needful may be done now and shown to audit.for the year-2008-17.
3. **Balance of advances not brought-forwarded** – Balance of advances were not shown brought-forwarded to the current year with its number of installments. Needful may be done and shown to audit.
4. **Abstract not filled**:- Abstract in the PBR have not been filled. Needful may be done and shown to audit.
5. **Irrelevant Entries**:- Entries which does not pertains to Salary Head like GPF Advance/withdrawal entries have been made in salary detail column No.16 instead of PBR upper column as mentioned in the Point 1 and 3 above. Medical Advance/reimbursement and Liveries entries have been made in the salary detail column No.16 instead of Medical and Liveries Register.

Some instances are as under:-

- (i) PBR page No.05(2016-17) Sh. Om Prakash, Beldar, in column 25 installment of GPF Advance deducted but Balance detail of GPF advance has not been mentioned in the upper part of PBR.
 - (ii) PBR page No.12(2016-17) Sh. Kamraj (Sub Div.I) GPF Withdrawal entered in Salary detail column no.16 instead of upper part of PBR.
 - (iii) PBR page No.26 and 37 (2016-17) Medical Bill entered in salary detail col.
 - (iv) PBR page No.8 (2014-15) Liveries entries has been made in salary detail column.
6. Cutting/overwriting has not been attested by DDO on the following cases:-
- (i) Page 01 (2016-17) Div. AE-II Smt. Mukesh Devi.
 - (j) Page No. 1 to 6 (2014-15) AEM.

Necessary steps should be taken to recitify the above errors under intimation to the Audit.

TAN – 02 Non-reconciliation of amount remitted into the bank and non - cancellation of time barred cheques.
(Ref. Memo No. 13 dated 12/05/2017)

During the Internal audit on the accounts of PWD M-411 division and Test Check of Form-51 for the month of 2/2017 it has been revealed that in Part-I Cash remittances and Acknowledgment,

there was difference of Rs.5008314/- as of 02/2017 between the amount remitted by the division and the amount acknowledged by the Bank. The difference of Rs.5008314/- may be reconciled under intimation to Audit.

Further, in Part-II of the Form51-Cheques issued and paid, Cheques amounting Rs.3999296/- remained outstanding as of 02/2017 of which cheques amounting Rs.1734124/- pertained to the period between May,2008 to Nov,2014. As all the cheques amounting to Rs. 1734124/- issued by the Division has become time barred as of date, these may be cancelled by the division and the amount of Rs.1734124/- be taken as receipt in the Cash Book

Necessary steps should be taken under intimation to Audit.

TAN – 03 Excess Expenditure over the Budget Provision.
(Ref. Memo No. 14 dated 12/05/2017)

Article 205 of the Constitution of India, Provides that if any money has been spent for any services during a financial year in excess of the amount granted for that service for that year, the excess expenditure should be regularized by the State Legislative Assembly. It was, however, observed during the Internal audit on the accounts of PWD M-411 division that during the following years amount incurred in excess of the budgeted provision under the various head as per detail given below.

2011-12

| Rs. In Crores | | | |
|--|-------------------|----------------------|--------------------|
| Head of Accounts | Budget Sanctioned | Expenditure Incurred | Excess expenditure |
| Plan | | | |
| 5054 Construction of Bridge & Road-BB11(1)(1)(1) | 16.00 | 16.23 | 0.23 |
| Non-plan | | | |
| 3054 Distt. a Bridge and Road-BR3(1)(1)(1) | 13.00 | 14.68 | 1.68 |
| Total Budget Exceeded | | | 1.91 |

2012-13

| Head of Accounts | Budget Sanctioned | Expenditure Incurred | Excess expenditure |
|---|-------------------|----------------------|--------------------|
| 3054 Distt. a Bridge and Road-B&R3(1)(1)(1) | 6.46 | 7.17 | 0.71 |

The Excess expenditure over the available provision, indicating laxity in budgetary control and requires regularisation under Article 205 of the Constitution under intimation to Audit.

Handwritten signature

PART-II

CURRENT AUDIT REPORT (2017-18 to 2018-2019)

DM
Note

Part-11

**Para No. 1:- Delay in completion of work
(Ref. Audit Memo No.10 dated 15.10.2019)**

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

| Sl. No. | Agreement No. | Name of Work | Agency Name | Tendered Amount | DOS | DOC | Delay (Approx.) Till date (15.10.19) |
|---------|-----------------------|---|---|-----------------|----------|----------|--------------------------------------|
| 1 | 04/EE/PWD SR-II/17-18 | A/R and M/O to various Roads under PWD division SR-II dg. 16-17. SH:- Feasibility study and survey work for various FOB under SR-II. | M/s Integrated Techo System Pvt. Ltd. | 538195 | 19.04.17 | 18.10.17 | 1 Year, 11 Month |
| 2 | 32/EE/PWD SR-II/18-19 | A/R & M/o to various roads under Sub Division-I of Division South Road-II, PWD during 2018-19. (SH: Providing watch & ward for the subways of Ansal Plaza). | M/s Universal Security & Placement Services (Regd.) | 470471 | 17.07.18 | 16.07.19 | 2 Month |
| 3 | 49/EE/PWD SR-II/18-19 | A/R & M/O to various roads under Sub Division-I of Division South Road-II, PWD during 2018-19. (SH:- Providing services of MLD to drive Govt. Vehicle). | Sh. Jayant Singh | 305263 | 30.08.18 | 29.08.19 | 1 Month |
| 4 | 51/EE/PWD SR-II/18-19 | A/R & M/O to various roads under Sub Division-1 of Division South Road-II, PWD during 18-19.(SH: Providing watch & ward for office/store). | M/s Competent Services (Regd) | 1245195 | 05.09.18 | 04.09.19 | 1 Month |
| 5 | 99/EE/PWD SR-II/18-19 | A/R & M/o to various roads under Sub Division-I of Division South Road-II, PWD during 2018-19. (SH: Removal of unclaimed malba). | M/s Nagendra & Co. | 515616 | 22.02.19 | 21.08.19 | 1 Month |

Handwritten signature

23

13410

| | | | | | | | |
|--------------|------------------------|--|---|-----------------|----------|----------|---------|
| 6 | 100/EE/PWD SR-II/18-19 | A/R & M/o to various roads under Sub Division-IV of Division South Road-II, PWD during 2018-19. (SH: Removal of malba unauthorizedly dumped in ROW). | M/s Nagendra & Co. | 569102 | 22.02.19 | 21.08.19 | 1 Month |
| 7 | 118/EE/PWD SR-II/18-19 | Construction of Foot Over Bridge with staircase and lift for pedestrian across Aurobindo Marg near Mosque/Church, New Delhi. (SH: Civil & Electrical Works). | M/s Imaginearc Infrastructure Pvt. Ltd. | 16862117 | 06.03.19 | 05.09.19 | 1 Month |
| TOTAL | | | | 20505959 | | | |

From the above it is evident that the 07 works having tendered cost of Rs. 2,05,05,959/- were not completed till date. Similar other cases may also be reviewed under intimation to Audit.

Executive Engineer being HOO is directed to complete the work at the earliest under intimation to Audit.

Para No. 2:- Non levy of compensation in delayed work Rs. 3,60,394 /-.
(Ref. Audit Memo No.11 dated 16.10.2019)

Para-12

As per Clause 2 of the General conditions of contract, if contractor fails to maintain the required progress of work the department should levy a penalty @1.5% per month on delay to be computed on per day basis subject to 1 0% of the tendered value of the work.

Section 29.7 of CPWD works Manual stipulates that whenever any hindrance whether on part of department or on part of contractor comes to the notice of the Assistant Engineer, he should at once make a note of such hindrance in the register kept at site and immediately make a report to the Executive Engineer within a week. Further, Executive Engineer shall review the Hindrance Register at least once in a month. Each hindrance should be entered in the Hindrance Register which should be authenticated by the Executive Engineer and contractor. It is also mentioned in the manual that review of hindrance register shall be compulsory in division office by EE and AAO at the time of payment of each Running Account Bill and final bill and certificate shall be recorded that all up to date hindrances on part of department and contractor have been recorded in the hindrance register.

22

3810

Test check of the record revealed that the following works were already delayed but not completed till date. In these cases no penalty under clause 2 were levied:-

| Sl. No. | Agreement No. | Name of Work | Agency Name | DOC | Delay (Approx.) TIE date (30-09-19) | Tendered Amount | Amount of compensation not levied (@1.5% per month subject to 10% of TA) (Ra.) |
|---------|------------------------|--|---|----------|-------------------------------------|-------------------|--|
| 1 | 04/EE/PWD SR-II/17-18 | A/R and M/O to various Roads under PWD division SR-II dg. 16-17. SH:- Feasibility study and survey work for various FOB under SR-II. | M/s Integrated Techo System Pvt. Ltd. | 18.10.17 | 1 Year, 11 Month | 538,195 | 53,820 |
| 2 | 32/EE/PWD SR-II/18-19 | A/R & M/o to various roads under Sub Division-I of Division South Road-II, PWD during 2018-19. (SH: Providing watch & ward for the subways of Ansal Plaza). | M/s Universal Security & Placement Services (Regd.) | 16.07.19 | 2 Month | 470,471 | 14,114 |
| 3 | 49/EE/PWD SR-II/18-19 | A/R & M/O to various roads under Sub Division-I of Division South Road-II, PWD during 2018-19. (SH:- Providing services of MLD to drive Govt. Vehicle). | Sh. Jayant Singh | 29.08.19 | 1 Month | 305,263 | 4,579 |
| 4 | 51/EE/PWD SR-II/18-19 | A/R & M/O to various roads under Sub Division-I of Division South Road-II, PWD during 18-19.(SH: Providing watch & ward for office/store). | M/s Competent Services (Regd) | 04.09.19 | 1 Month | 1,245,195 | 18,678 |
| 5 | 99/EE/PWD SR-II/18-19 | A/R & M/o to various roads under Sub Division-I of Division South Road-II, PWD during 2018-19. (SH: Removal of unclaimed malba). | M/s Nagendra & Co. | 21.08.19 | 1 Month | 515,616 | 7,734 |
| 6 | 100/EE/PWD SR-II/18-19 | A/R & M/o to various roads under Sub Division-IV of Division South Road-II, PWD during 2018-19. (SH: Removal of malba unauthorizedly dumped in ROW). | M/s Nagendra & Co. | 21.08.19 | 1 Month | 569,102 | 8,537 |
| 7 | 118/EE/PWD SR-II/18-19 | Construction of Foot Over Bridge with staircase and lift for pedestrian across Aurobindo Marg near Mosque/Church, New Delhi. (SH: Civil & Electrical Works). | M/s Imaginearc-Infrastructure Pvt. Ltd. | 05.09.19 | 1 Month | 16,862,117 | 252,932 |
| | | | TOTAL | | | 20,305,959 | 360,394 |

Divisional Engineer is directed to review these cases at his own level and impose the penalty on the above contractors those who have not completed the work in due time under clause 2 of General conditions of the contract and compliance shown to Audit.

Handwritten signature

Para No. 3:- Execution of work with abnormally low rate.
(Ref. Audit Memo No.12 dated 16.10.2019)

Page-13

21

3710

On test check of record, it has been observed that during the year 2017-18 to 2018-19 in the following works, the tender amount was below more than 50% of the estimated cost. All the abnormally low rate works are certified by the engineers that work done as per CPWD specification. Estimate is being carried out on the basis of DSR 2014. During the year 2017-18 and 2018-19 cost of almost all construction materials as well as labor cost also increased. It raises a serious question about the quality of work done and the method of estimation of the work. It needs elucidation that how the department ensures quality with this abnormally low rate quoted work. Details are given below:-

| S.No. | Agreement No. | Name of Work | Agency | Estimated Cost (Rs.) | Tender Amount (Rs.) | % Below the Estimated Cost |
|-------|------------------------|---|---------------------------|----------------------|---------------------|----------------------------|
| 1 | 14/EE/PWD SR-II/17-18 | A/R and M/O to roads under Sub Division-IV of Division South Road-II PWD dg. 17-18 (SH: Painting works). | M/s Mohd. Sarwar | 1,033,503 | 412,368 | 60.10 |
| 2 | 33/EE/PWD SR-II/17-18 | A/R & M/O to various roads under Sub Division-I of Division South Road-II, PWD during 2017-18. (SH:- Supply of Synthetic enamel paint including painting). | Sh. Surender Singh Chahal | 560,763 | 266,250 | 52.52 |
| 3 | 67/EE/PWD SR-II/17-18 | A/R & M/O to various roads under Sub Division-II of Division South Road-II, PWD during 2017-18. (SH:- Painting of Kerb Stone etc. for Section-I). | Sh. Sadab Ahmad | 598,799 | 250,178 | 58.22 |
| 4 | 68/EE/PWD SR-II/17-18 | A/R & M/O to various roads under Sub Division-II of Division South Road-II, PWD during 2017-18. (SH:- Painting of Kerb Stone & M.S. Railing for Section-II). | Sh. Mohd Asad | 1,088,049 | 469,167 | 56.88 |
| 5 | 87/EE/PWD SR-II/17-18 | A/R & M/O to various roads under Sub Division-IV of Division South Road-II, PWD during 2017-18. (SH:- Painting of Kerb Stones, Railing, M.S. Fencing etc.). | Sh. Gurvinder Singh | 848,750 | 357,324 | 57.90 |
| 6 | 109/EE/PWD SR-II/17-18 | A/R & M/O to various roads under Sub Division-III of Division South Road-II, PWD during 2017-18. (SH:- Painting of kerb stone). | M/s Mohd. Shah Nawaz | 1,122,815 | 539,063 | 51.99 |
| 7 | 05/EE/PWD SR-II/18-19 | A/R & M/O roads under sub division - I, II, III, IV & V of Division South Road-II, PWD during 2018-19. (SH:- Providing water lifting pump during monsoon season). | M/s Nagendra & Co. | 1,717,001 | 649,885 | 62.15 |
| 8 | 57/EE/PWD SR-II/18-19 | A/R & M/O to various roads under Sub Division-I of Division South Road-II, PWD during 2018-19. (SH:- Painting with synthetic enamel paint). | Sh. Mohd Arif | 1,109,378 | 474,814 | 57.20 |
| 9 | 58/EE/PWD SR-II/18-19 | A/R & M/O to various roads under Sub Division-II of Division South Road-II, PWD during 2018-19. (SH:- Painting of kerb stone etc. under Section-I). | Sh. Mohd Arif | 765,419 | 313,898 | 58.99 |

Amir Khan

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

| S.No. | Agmt. No. | Name of work | Agency | Tender Amount (Rs.) | Actual Payment made (Rs.) | Difference between Tender Amount & Actual payment made (Rs.) |
|-------|-----------------------|--|-----------------------------|---------------------|---------------------------|--|
| 1 | 02/EE/PWD SR-II/17-18 | A/R & M/o PWD Roads under Sub division - 5 of division SR-II dg. 16-17. SH:- Provision of maintenance Van with required labour and T and P to attend day to day repairs of road works. | M/s Nagendra & Co. | 1,554,377 | 1,909,521 | 355,144 |
| 2 | 05/EE/PWD SR-II/17-18 | A/R and M/O PWD roads under Sub division-3 of division SR-II dg. 16-17. SH:- Provision fo maintenance Van with requered labour and T & P to attend day to day repairs of road works. | M/s Amocon | 2,450,299 | 2,925,526 | 475,227 |
| 3 | 11/EE/PWD SR-II/17-18 | Restoration of road at Asaf Ali, DAV School and Mandir Marg cut by BSES for laying of 66 kv Double circuit 3x300 sqm mm XLPE cable from B-Block Vasant Kunj Grid S/Stn. To Andheria Bagh Grid S/Stn. (ES16NF 4006) under Sub Division-III/SR-II, PWD, New Delhi. | M/s Manav Construction Co. | 5,186,680 | 6,326,501 | 1,139,821 |
| 4 | 21/EE/PWD SR-II/17-18 | Providing fixing M.S. railings in Central verge portion from PTS to Anuvrat Marg T-point on Aurobindo Marg under Sub Division-II of Division South Road-II PWD, New Delhi. | Sh. Vinay Kumar Srivastava | 3,481,250 | 4,312,780 | 831,530 |
| 5 | 24/EE/PWD SR-II/17-18 | Restoration of road cut by DJB, RJIL and (MNWS) on Sri Aurobindo Marg and Shaheed Jeet Singh Marg under Sub Division-II/South Road-II, PWD during 2017-18. | M/s Manav Construction Co. | 2,322,535 | 2,878,846 | 556,311 |
| 6 | 34/EE/PWD SR-II/17-18 | A/R & M/O to various roas under Sub Division-3 of south Road-II, PWD during 2017-18. (SH:- Improvement of exising footpath drain and berm portion in B&C Block o fQutub Institutional Area. | M/s Sirohi Construction Co. | 3,512,416 | 4,302,185 | 789,769 |
| 7 | 37/EE/PWD SR-II/17-18 | Construction of Slip Road near pTs Junction on Sri Auronbindo Marg ND. | M/s S.S. Chauchan and Sons | 3,465,591 | 4,142,235 | 676,644 |
| 8 | 44/EE/PWD SR-II/17-18 | Restoration of roads cut by Reliance Jio, BSES, Defence Ministry of Navy at August Kranti Road from Panchsheel to Kendriya Bhandar & Siri Fort Road from August Kranti Marg to BRT under Sub Division-I/SR-II, PWD, New Delhi). | M/s Bhawani Constructions | 2,202,226 | 2,726,824 | 524,598 |

A. W. Khan

| | | | | | | |
|----|-----------------------|--|------------------|-----------|-----------|-------|
| 10 | 59/EE/PWD SR-II/18-19 | A/R & M/O to various roads under Sub Division-II of Division South Road-II, PWD during 2018-19. (SH:- Painting of kerb stone & M.S. Railing under Section-II). | Sh. Mohd Arif | 1,150,864 | 454,591 | 60.50 |
| 11 | 60/EE/PWD SR-II/18-19 | A/R & M/O to various roads under Sub Division-III of Division South Road-II, PWD during 2018-19. (SH:- Painting of kerb stone etc.). | Sh. Mohd Arif | 2,332,408 | 1,029,292 | 55.87 |
| 12 | 61/EE/PWD SR-II/18-19 | A/R & M/O to various roads under Sub Division-IV of Division South Road-II, PWD during 2018-19. (SH:- Painting of kerb stone, Railing, M.S. Fencing etc.). | Sh. Mohd Arif | 1,402,250 | 592,170 | 57.77 |
| 13 | 82/EE/PWD SR-II/18-19 | A/R & M/O to various roads under Sub Division-II of Division South Road-II, PWD during 2018-19. (SH:- Painting of kerb stone etc. under Section-I). | M/s Jayant Singh | 765,419 | 336,784 | 56.00 |
| 14 | 83/EE/PWD SR-II/18-19 | A/R & M/O to various roads under Sub Division-I of Division South Road-II, PWD during 2018-19. (SH:- Painting with synthetic enamel paint.) | M/s Jayant Singh | 1,055,978 | 464,630 | 56.00 |
| 15 | 84/EE/PWD SR-II/18-19 | A/R & M/O to various roads under Sub Division-IV of Division South Road-II, PWD during 2018-19. (SH:- Painting of kerb stone & railing etc.). | Sh. Mohd Arif | 1,178,704 | 512,147 | 56.55 |
| 16 | 89/EE/PWD SR-II/18-19 | A/R & M/O to various roads under Sub Division-II of Division South Road-II, PWD during 2018-19. (SH:- Painting of kerb stone & M.S. Railing under Section-II). | Sh. Om Prakash | 1,176,514 | 493,077 | 58.09 |

Similar other cases may also be reviewed under intimation to Audit.

Para No. 4:- Unrealistic estimates.

(Ref. Audit Memo No.13 dated 16.10.2019)

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

Amal Khat

Page-14

50

357c

18

341C

| | | | | | | |
|----|------------------------|--|----------------------------|-----------|-----------|---------|
| 9 | 130/EE/PWD SR-II/17-18 | A/R & M/O to various roads under Sub Division-II of Division South Road-II, PWD during 2017-18. (SH:- Improvement of Drainage system and Service road of Outer Ring Road (IIT Flyover to IIT Gate)). | M/s Bhawani Constructions | 2,616,344 | 3,200,424 | 584,080 |
| 10 | 148/EE/PWD SR-II/17-18 | Road Restoration for 350mm dia water line from Kishangrath to Lal Tanki underground reservoir cut by DJB at Aruna Asaf Ali Marg under Sub-Division-3 of Division South Road-2, PWD, New Delhi. | M/s Manav Construction Co. | 1,950,330 | 2,232,853 | 282,523 |
| 11 | 01/EE/PWD SR-II/18-19 | A/R & M/O to various roads under Sub Division-II of Division South Road-II, PWD during 2017-18. (SH:- Provision of maintenance van with required labour and T & P to attend day to day repairs of road works). | M/s Nagendra & Co. | 2,507,561 | 3,106,599 | 599,038 |
| 12 | 04/EE/PWD SR-II/18-19 | A/R & M/O to various roads under Sub Division-1 of Division South Road-II, PWD during 2018-19. (SH:- Provision of maintenance van with repaired labour and T&P to attend day to day repairs of road works). | M/s Nagendra & Co. | 1,991,737 | 2,471,553 | 479,816 |
| 13 | 10/EE/PWD SR-II/8-19 | Restoration of roads cut by VTL, MTNL, IGL Vodafone on Sri Aurobindo Marg under Sub division-II of South Road-II, PWD. | M/s Bhawani Constructions | 1,836,055 | 2,265,081 | 429,026 |
| 14 | 20/EE/PWD SR-II/18-19 | Providing and Fixing of M. S. railing on Central verge at Ch. Hukum Chand Marg and Ch. Harsukh Marg under Sub Division-II of Division South Road-II. | Sh. Kulwant Singh | 4,263,419 | 5,057,070 | 793,651 |
| 15 | 33/EE/PWD SR-II/18-19 | A/R & M/O to various roads under Sub Division-II of Division South Road-II, PWD during 2018-19. (SH:- Improvement of footpath, berm and drainage system at Ch. Harsukh Marg & Ch. Jhandu Singh Marg). | M/s Samridhi Constructions | 3,068,141 | 3,686,034 | 617,893 |
| 16 | 35/EE/PWD SR-II/18-19 | A/R & M/O to various roads under Sub Division-II of Division South Road-II, PWD during 2018-19. (SH:- Repair footpath, drain and berm at N.K. Pandey Marg under Section-II). | M/s Bhawani Constructions | 2,640,050 | 3,263,943 | 623,893 |
| 17 | 36/EE/PWD SR-II/18-19 | Widening of Anuvrat Marg from culvert opposite Dadawadi cut to exit of Qutub Minar Metro Station under jurisdiction of Sub Division-3 of South Road-2, PWD. | M/s Bhawani Constructions | 1,995,153 | 2,429,927 | 434,774 |
| 18 | 52/EE/PWD SR-II/18-19 | A/R & M/O to various roads under Sub Division-II of Division South Road-II, PWD during 18-19.(SH:Improvement of central verge drain nosing of footpath on Sri Aurobindo Marg from Gautam nagar cut to IIT junction). | M/s Samridhi Constructions | 4,737,686 | 5,687,419 | 949,733 |

Amal

1310

17

| | | | | | | |
|----|-----------------------|--|-----------------------------|------------|--------------|-------------------|
| 19 | 63/EE/PWD SR-II/18-19 | Installation of MS railing on the Central verge from TB Hospital to Chhatarpur side end Anuvrat Marg, New Delhi. | Sh. Uma Kant Garg | 14,299,615 | 17,088,619 | 2,789,004 |
| 20 | 66/EE/PWD SR-II/18-19 | A/R & M/O to various roads under Sub Division-II of Division South Road-II, PWD during 2018-19. (SH:- Renovation of footpath and drain between Green Park and IIT on Sri Aurobindo Marg). | M/s Sirohi Constraction Co. | 3,001,041 | 3,629,504 | 628,463 |
| 21 | 67/EE/PWD SR-II/18-19 | Restoration of roads cut by various agencies- BSES, MTNL, VTL, Airtel, Vodafone etc. on Aurobindo Marg under Sub Division-II of Division South Road-II, PWD. | M/s Bhawani Constructions | 4,250,116 | 5,287,083 | 1,036,967 |
| 22 | 86/EE/PWD SR-II/18-19 | A/R & M/O to various roads under Sub Division-III of Division South Road-II, PWD during 2018-19. (SH:- Improvement of Island and Footpath portion at IIMC to Shaheed Jeet Singh Red light and repair of drains.) | M/s Amit Enterprises | 1,896,095 | 2,340,751 | 444,656 |
| | | | | | TOTAL | 16,042,561 |

From the above it indicates that the estimates were prepared in casual manner and proper site conditions were overlooked. It is also evident that the amount put to tender and amount actually paid in above 22 works executed during the year 2017-18 to 2018-19 there amount of works were escalated aggregating to Rs.1.60 Crore.

Planning Branch of this Division is directed to prepare the estimates with reasoning and not overlook the site conditions. In future estimates will be prepared in such a way that the amounts of the works not escalated in any manner.

Page - 15

Para No. 5:- Provision of Contingency and its Utilization during the period 2017-18 to 2018-2019. (Ref. Audit Memo No.14 dated 16.10.2019)

Vide OM No.F.1(9)/2015-16/Fin-Exp-4/Infra/6277-6416 dated 22.12.2015, it has been clearly mentioned that the provision of contingency is meant for unforeseeable and unidentifiable items which cannot be included/anticipated while preparing estimates for the work/project. Accordingly, the component of contingency as sanctioned by the competent sanctioning authority shall be invariably utilized for the same. Personal claims on any account including "Conveyance", "Office Contingencies" etc. shall not be charged on works.

Amal

16

3712

During the course of audit of financial year 2017-18 to 2018-19, it has been observed that following bills/ CVs have been charged to work contrary to the instructions contained in the above OM dated 22.12.2015:

| Financial Year 2017-18 | | | | | |
|------------------------|--------|------------|--------------------|------------|-----------|
| S.No. | CV No. | Date | Type of Bill | Charged to | Amount |
| 1 | 47 | 24.01.2017 | Conveyance Charges | A/R & M/O | 500.00 |
| 2 | 38 | 20.06.2017 | MTNL Bill | A/R & M/O | 357.00 |
| 3 | 39 | 20.06.2017 | MTNL Bill | A/R & M/O | 2,443.00 |
| 4 | 40 | 20.06.2017 | MTNL Bill | A/R & M/O | 2,169.00 |
| 5 | 41 | 20.06.2017 | MTNL Bill | A/R & M/O | 1,404.00 |
| 6 | 45 | 20.06.2017 | DJB Bill | A/R & M/O | 2,622.00 |
| 7 | 49 | 20.06.2017 | Electricity Bill | A/R & M/O | 8,973.00 |
| 8 | 38 | 14.07.2017 | MTNL Bill | A/R & M/O | 357.00 |
| 9 | 39 | 14.07.2017 | MTNL Bill | A/R & M/O | 1,372.00 |
| 10 | 40 | 14.07.2017 | MTNL Bill | A/R & M/O | 2,075.00 |
| 11 | 58 | 20.07.2017 | Stationary Bill | A/R & M/O | 19,546.00 |
| 12 | 25 | 10.08.2017 | Stationary Bill | A/R & M/O | 14,198.00 |
| 13 | 26 | 10.08.2017 | Stationary Bill | A/R & M/O | 3,715.00 |
| 14 | 32 | 16.08.2017 | Conveyance Charges | A/R & M/O | 500.00 |
| 15 | 47 | 18.08.2017 | Conveyance Charges | A/R & M/O | 500.00 |
| 16 | 49 | 18.08.2017 | Electricity Bill | A/R & M/O | 46,630.00 |
| 17 | 50 | 19.08.2017 | MTNL Bill | A/R & M/O | 2,050.00 |
| 18 | 51 | 19.08.2017 | MTNL Bill | A/R & M/O | 1,297.00 |
| 19 | 52 | 18.08.2017 | MTNL Bill | A/R & M/O | 2,482.00 |
| 20 | 53 | 19.08.2017 | MTNL Bill | A/R & M/O | 366.00 |
| 21 | 34 | 13.10.2017 | Conveyance Charges | A/R & M/O | 500.00 |
| 22 | 35 | 13.10.2017 | Conveyance Charges | A/R & M/O | 500.00 |
| 23 | 36 | 13.10.2017 | Electricity Bill | A/R & M/O | 9,255.00 |
| 24 | 37 | 13.10.2017 | Electricity Bill | A/R & M/O | 54,280.00 |
| 25 | 52 | 25.11.2017 | Electricity Bill | A/R & M/O | 10,906.00 |
| 26 | 41 | 19.12.2017 | Stationary Bill | A/R & M/O | 14,216.00 |
| 27 | 42 | 19.12.2017 | Stationary Bill | A/R & M/O | 13,365.00 |
| 28 | 43 | 19.12.2017 | Stationary Bill | A/R & M/O | 10,844.00 |
| 29 | 44 | 20.12.2017 | MTNL Bill | A/R & M/O | 2,477.00 |
| 30 | 45 | 20.12.2017 | MTNL Bill | A/R & M/O | 366.00 |
| 31 | 46 | 20.12.2017 | MTNL Bill | A/R & M/O | 1,893.00 |
| 32 | 48 | 22.12.2017 | Conveyance Charges | A/R & M/O | 500.00 |
| 33 | 24 | 12.01.2018 | Conveyance Charges | A/R & M/O | 500.00 |
| 34 | 25 | 12.01.2018 | Conveyance Charges | A/R & M/O | 500.00 |
| 35 | 26 | 12.01.2018 | Conveyance Charges | A/R & M/O | 500.00 |
| 36 | 27 | 12.01.2018 | Conveyance Charges | A/R & M/O | 500.00 |
| 37 | 30 | 12.01.2018 | Conveyance Charges | A/R & M/O | 500.00 |
| 38 | 31 | 12.01.2018 | Conveyance Charges | A/R & M/O | 500.00 |

Handwritten signature/initials

15

31/c

| | | | | | |
|-------------------------------|-----|------------|--------------------|-----------|-------------------|
| 39 | 32 | 12.01.2018 | MTNL Bill | A/R & M/O | 366.00 |
| 40 | 33 | 12.01.2018 | MTNL Bill | A/R & M/O | 2,477.00 |
| 41 | 40 | 15.01.2018 | Conveyance Charges | A/R & M/O | 500.00 |
| 42 | 42 | 16.01.2018 | Conveyance Charges | A/R & M/O | 500.00 |
| 43 | 43 | 16.01.2018 | MTNL Bill | A/R & M/O | 1,968.00 |
| 44 | 45 | 16.01.2018 | Electricity Bill | A/R & M/O | 11,178.00 |
| 45 | 53 | 18.01.2018 | Electricity Bill | A/R & M/O | 27,660.00 |
| 46 | 90 | 24.03.2018 | Conveyance Charges | A/R & M/O | 500.00 |
| 47 | 91 | 24.03.2018 | Conveyance Charges | A/R & M/O | 500.00 |
| 48 | 92 | 24.03.2018 | Conveyance Charges | A/R & M/O | 500.00 |
| 49 | 93 | 24.03.2018 | Conveyance Charges | A/R & M/O | 500.00 |
| 50 | 102 | 27.03.2018 | Stationary Bill | A/R & M/O | 14,385.00 |
| Total (i) | | | | | 296,692.00 |
| Financial Year 2018-19 | | | | | |
| 51 | 11 | 11.04.2018 | Conveyance charges | A/R & M/O | 500.00 |
| 52 | 13 | 11.04.2018 | Conveyance charges | A/R & M/O | 500.00 |
| 53 | 15 | 12.04.2018 | Stationary Bill | A/R & M/O | 14,136.00 |
| 54 | 16 | 12.04.2018 | Stationary Bill | A/R & M/O | 14,618.00 |
| 55 | 17 | 12.04.2018 | Stationary Bill | A/R & M/O | 5,100.00 |
| 56 | 19 | 12.04.2018 | Book Binder Bill | A/R & M/O | 5,100.00 |
| 57 | 25 | 13.04.2018 | MTNL Bill | A/R & M/O | 366.00 |
| 58 | 26 | 13.04.2018 | MTNL Bill | A/R & M/O | 2,480.00 |
| 59 | 27 | 13.04.2018 | MTNL Bill | A/R & M/O | 1,894.00 |
| 60 | 28 | 13.04.2018 | MTNL Bill | A/R & M/O | 1,294.00 |
| 61 | 31 | 17.04.2018 | Electricity Bill | A/R & M/O | 9,155.00 |
| 62 | 33 | 17.04.2018 | Electricity Bill | A/R & M/O | 29,880.00 |
| 63 | 48 | 19.04.2018 | DJB Bill | A/R & M/O | 1,121.00 |
| 64 | 49 | 19.04.2018 | DJB Bill | A/R & M/O | 2,933.00 |
| 65 | 25 | 08.08.2018 | Conveyance Charges | A/R & M/O | 500.00 |
| 66 | 26 | 08.08.2018 | Conveyance Charges | A/R & M/O | 500.00 |
| 67 | 33 | 09.08.2018 | Conveyance Charges | A/R & M/O | 500.00 |
| 68 | 38 | 10.08.2018 | Conveyance Charges | A/R & M/O | 500.00 |
| 69 | 50 | 14.08.2018 | Stationary Bill | A/R & M/O | 11,340.00 |
| 70 | 51 | 14.08.2018 | Stationary Bill | A/R & M/O | 11,395.00 |
| 71 | 52 | 14.08.2018 | Stationary Bill | A/R & M/O | 9,862.00 |
| 72 | 58 | 16.08.2018 | MTNL Bill | A/R & M/O | 2,478.00 |
| 73 | 59 | 16.08.2018 | MTNL Bill | A/R & M/O | 366.00 |
| 74 | 60 | 16.08.2018 | MTNL Bill | A/R & M/O | 1,830.00 |
| 75 | 61 | 16.08.2018 | MTNL Bill | A/R & M/O | 1,297.00 |
| 76 | 62 | 16.08.2018 | DJB Bill | A/R & M/O | 2,488.00 |
| 77 | 80 | 29.09.2018 | Stationary Bill | A/R & M/O | 14,655.00 |
| 78 | 81 | 29.09.2018 | Stationary Bill | A/R & M/O | 9,517.00 |
| 79 | 34 | 06.11.2018 | Conveyance Charge | A/R & M/O | 500.00 |
| 80 | 39 | 14.11.2018 | Electricity Bill | A/R & M/O | 10,000.00 |

15/1/2019

| | |
|-----------------|-----------|
| Stationary Bill | A/R & M/O |
|-----------------|-----------|

14

390

| | | | | | |
|-----|----|------------|--------------------|--------------------|------------|
| 81 | 48 | 15.11.2018 | Electricity Bill | A/R & M/O | 39,010.00 |
| 82 | 50 | 17.11.2018 | Electricity Bill | A/R & M/O | 12,692.00 |
| 83 | 58 | 20.11.2018 | MTNL Bill | A/R & M/O | 280.00 |
| 84 | 61 | 20.11.2018 | MTNL Bill | A/R & M/O | 2,067.00 |
| 85 | 62 | 20.11.2018 | DJB Bill | A/R & M/O | 650.00 |
| 86 | 37 | 15.12.2018 | Conveyance Charge | A/R & M/O | 500.00 |
| 87 | 38 | 15.12.2018 | MTNL Bill | A/R & M/O | 366.00 |
| 88 | 42 | 15.12.2018 | MTNL Bill | A/R & M/O | 896.00 |
| 89 | 68 | 22.12.2018 | Conveyance Charges | A/R & M/O | 500.00 |
| 90 | 72 | 22.12.2018 | Conveyance Charges | A/R & M/O | 500.00 |
| 91 | 46 | 24.01.2019 | MTNL Bill | A/R & M/O | 366.00 |
| 92 | 47 | 24.01.2019 | MTNL Bill | A/R & M/O | 2,479.00 |
| 93 | 48 | 24.01.2019 | MTNL Bill | A/R & M/O | 1,297.00 |
| 94 | 49 | 24.01.2019 | MTNL Bill | A/R & M/O | 896.00 |
| 95 | 11 | 07.03.2019 | Conveyance Charges | A/R & M/O | 500.00 |
| 96 | 14 | 16.03.2019 | Electricity Bill | A/R & M/O | 33,700.00 |
| 97 | 79 | 30.03.2019 | Conveyance Charges | A/R & M/O | 500.00 |
| 98 | 80 | 30.03.2019 | Conveyance Charges | A/R & M/O | 500.00 |
| 99 | 81 | 30.03.2019 | Conveyance Charges | A/R & M/O | 127.00 |
| 100 | 82 | 30.03.2019 | Conveyance Charges | A/R & M/O | 400.00 |
| | | | | Total (ii) | 265,031.00 |
| | | | | Grand Total (i+ii) | 561,723.00 |

The Department may take necessary action to regularize Rs. 5,61,723/- with the approval of Finance Department, Govt. of NCT of Delhi in terms of OM No. F.1(9)/2015-16/Fin-Exp-4/Infra/6277-6416 dated 22.12.2015.

Para No.6: Foreclosure of works. (Ref. Audit Memo No.15 dated 18.10.2019)

During test check, it revealed from Agreement register that the following work was foreclosed.

| S.No. | Agreement No. | Name of Work | Tender Cost | Date of Start of work | Date of Foreclose | Payment Made |
|-------|------------------------|--|-------------|-----------------------|-------------------|--------------|
| 1 | 131/EE/PWD SR-II/17-18 | Improvement of road Surface at Green Park Market Road & Providing and placing of precast factory made RCC jerssy barriers at various location under Sub Division-II. | 54,35,544/- | 19.02.2018 | 13.08.2018 | 42,62,205/- |

At: 18/10/2019

(B) 2912

As per section 4.2 of CPWD Manual, the preparation of detailed estimate & drawing and design should be taken up only after obtaining an assurance from the Department/Ministry sponsoring the proposal, that the site is available and without any encumbrance is available or likely to be made available within a reasonable time. Further, as per section 15.1 (2) of CPWD Manual, NIT should be approved only after the availability of clear site.

For the above said work, it has been observed that the provisions contained in the CPWD Manual for availability of clear site has not been complied by the Division and the tenders were floated without assuring the availability of clear site from the client department.

Division is advised to ensure before the award of work that the clear/hindrance free site should be available to avoid such losses of Government funds.

Para No.7: Non Revision of Technical Sanction
(Ref. Audit Memo No.17 dated 18.10.2019)

Page-17

Section 2.3.5 of CPWD works manual stipulates that excess up to 10% of the amount of the administrative approval may be authorized by officers of the CPWD up to their respective powers. In case it exceeds this limit a revised technical sanction must be obtained from the competent authority.

Test check of the record revealed that the gross bill of these works exceeded the Technical sanction by more than 10%.

| Agreement No. & Year | Name of Work | Name of Contractor | Amount of Technical sanction (Rs.) | Amount of Technical sanction (Col.4) plus 10% (Rs.) | Total expdr. of the Bill (Rs.) | Amount by which Technical sanction exceeded (Rs.) Col.6 - Col.5 |
|-----------------------|--|--------------------|------------------------------------|---|--------------------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 02/EE/PWD SR-II/17-18 | A/R & M/o PWD Roads under Sub division - 5 of division SR-II dg. 16-17. SH:- Provision of maintenance Van with required labour and T and P to attend day to day repairs of road works. | M/s Nagendra & Co. | 1,735,175 | 1,908,693 | 1,909,521 | 829 |

Planning Branch of this Division is directed to revise the Technical sanction for the above cited works from the competent Authority under intimation to Audit.

A. K. S. S.

Page-18

12

28/c

Para No.8:-Irregularities/Shortcomings in the execution of work –Recovery of Rs.3,23,400/- thereof. (Ref. Audit Memo No.19 dated 21.10.2019)

Test check of the Final Bill of the following work for 2018-19 show that the Division has not followed the condition stipulated in the Agreements.

(i) Non deployment of technical staff at the work site:

As per clause 36 of Agreement with the contractor and general conditions of contract for CPWD works & para 15.9(8) – Appendix 18 of CPWD Manual 2014, the contractor shall immediately after receiving the letter of acceptance of tender and before commencement of work shall intimate in writing to the Engineer-in-Charge, the name, qualification, experience, age and address of the technical representative deployed at the work site along with copies of contract, failing which compensation of Rs.15,000/- per month for non-deployment of graduate Engineer in case of works whose estimated cost is more than Rs.50 Lakh & Rs.10,000/- per month for non-deployment of Diploma Engineer in case of work the estimated cost of which put to the tender is Rs.10 Lac to Rs.50 Lac is to be deducted from the bill of the contractor.

In following cases neither the letter showing details/qualification of technical staffs deployed are available in the work files nor compensation as per provision is deducted from the contractor's bill by the Division:

| S.No. | Name of Contractor & Agmt. No. | Estimated Cost (Rs.) | Period of work | Amount of compensation to be made (Rs.) |
|-------|--|----------------------|---|---|
| 1. | M/s Kulwant Singh. Agmt. No. 20/EE/PWD SR-II/18-19 | 56,56,653.00 | 28.06.2018 to 04.01.2019 (6 months approx.) | 90,000.00 |
| 2. | M/s Manav Construction Co.. Agmt. No. 25/EE/PWD SR-II/18-19 | 51,31,736.00 | 12.07.2018 to 11.09.2018 (2 months approx.) | 30,000.00 |
| 3. | M/s Samridhi Constructions Agmt. No. 30/EE/PWD SR-II/18-19 | 65,97,458.00 | 13.07.2018 to 20.08.2019 (13 month approx.) | 1,95,000.00 |
| | | | Total | 3,15,000.00 |

Handwritten signature

(11) 27/c

I. Non submission of fortnightly Labour Reports:

As per clause 19 D of the General Conditions of Contract for CPWD works, the contractor has to submit the fortnightly Labour report in the division for the complete period of execution of work failing which the contractor is liable to pay Rs.200/- for each default as compensations. In the following cases neither such labour report is available nor the recovery was made from the bill by the Division:

| S.No | Name of Contractor & Agmt. No. | Estimated Cost (Rs.) | Period of work | Amount to be recovered @ Rs.200/- per fortnight |
|--------------|--|----------------------|--|---|
| 1. | M/s Kulwant Singh. Agmt. No. 20/EE/PWD SR-II/18-19 | 56,56,653.00 | 28.06.2018 to 04.01.2019 (12 fortnights) | 2,400.00 |
| 2. | M/s Manav Construction Co.. Agmt. No. 25/EE/PWD SR-II/18-19 | 51,31,736.00 | 12.07.2018 to 11.09.2018 (4 fortnights) | 800.00 |
| 3. | M/s Samridhi Constructions Agmt. No. 30/EE/PWD SR-II/18-19 | 65,97,458.00 | 13.07.2018 to 20.08.2019 (26 fortnights) | 5,200.00 |
| Total | | | | 8,400.00 |

The recovery of compensation for non-deployment of qualified technical staff and non-submission of fortnightly labour report as mentioned above; amounting to Rs. 3,23,400/- (3,15,000+8,400) may be effected from the contractor after due verification of relevant facts under intimation to audit.

Similar other cases may also be reviewed under intimation to audit.

Para No. 9:- Purchase made outside GeM. (Ref. Audit Memo No.23 dated 22.10.2019)

As per the directions issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide OM No. F.20/08/2017/866-873 dated 24.6.2017 read with OM dated 24.8.2017 the procurement of Goods and Services has been made mandatory for all those goods or services which are available on Gem.

Am. Kulk

10
26/c

On the Scrutiny of Bills/vouchers provided, it has been noticed that Division office continued to make purchases regularly from the local dealers in total violation of Govt. Guidelines and without procuring a non-availability certificate from Gem. Some examples are as under:-

| Financial Year 2017-18 | | | | |
|-------------------------------|--------|------------|-----------------|-------------------|
| S.No. | CV No. | Date | Item Purchases | Amount Paid |
| 1 | 58 | 20.07.2017 | Stationary Bill | 19,546.00 |
| 2 | 25 | 10.08.2017 | Stationary Bill | 14,198.00 |
| 3 | 26 | 10.08.2017 | Stationary Bill | 3,715.00 |
| 4 | 41 | 19.12.2017 | Stationary Bill | 14,216.00 |
| 5 | 42 | 19.12.2017 | Stationary Bill | 13,365.00 |
| 6 | 43 | 19.12.2017 | Stationary Bill | 10,844.00 |
| 7 | 102 | 27.03.2018 | Stationary Bill | 14,385.00 |
| Total (i) | | | | 90,269.00 |
| Financial Year 2018-19 | | | | |
| 1 | 15 | 12.04.2018 | Stationary Bill | 14,136.00 |
| 2 | 16 | 12.04.2018 | Stationary Bill | 14,618.00 |
| 3 | 17 | 12.04.2018 | Stationary Bill | 5,100.00 |
| 4 | 50 | 14.08.2018 | Stationary Bill | 11,340.00 |
| 5 | 51 | 14.08.2018 | Stationary Bill | 11,395.00 |
| 6 | 52 | 14.08.2018 | Stationary Bill | 9,862.00 |
| 7 | 80 | 29.09.2018 | Stationary Bill | 14,655.00 |
| 8 | 81 | 29.09.2018 | Stationary Bill | 9,517.00 |
| Total (ii) | | | | 90,623.00 |
| Grand Total (i +ii) | | | | 180,892.00 |

Executive Engineer may please get the expenditure regularized from the competent authority and similar other cases may also be reviewed under intimation to audit.

Para No. 10:- Non Production of Records

The under mentioned records have not been produced to Audit and hence these Records may be produced to next audit:-

2008-17

1. Travelling / Conveyance Register.
2. Stock Register of Liveries.
3. Contractor's Ledger
4. Property Stock Register
5. Record of Hire of Conveyance.
6. File/List of Unserviceable/Condemned Articles.
7. Log book

Handwritten signature

9

2570

8. Following records for the year 2011-12 & 2012-13:
 1. Govt. Cash Book
 2. Pay Bill Register
 3. Vouchers, bills etc.
 4. Contingency Register along with voucher/bills and quotation file.
 5. Bill Register
 6. Stock Register
 7. Property Register
 8. Income Tax calculation performas along with supporting documents
9. Following records for the year 2008-09 to 2016-17 of PWD Division:
 1. Misc. Public Works Advances
 2. Store ledger and Stock Accounts
 3. Contractor's ledger
 4. Transfer enry book
 5. Details of Machinery & Equipment
 6. M.B. Review Register
 7. M.B. Receipt and issue register
 8. Divisional Accountant's objection book
 9. Fixed charges register
 10. Recoveries register
 11. Register of Works
 12. Register of Supply orders
10. Following records for the year 2008-09 to 2016-17 of PWD Sub Division:
 1. Cash Book
 2. Cheque Book
 3. Imprest book/Permanent and Temporary
 4. Material at site account
 5. Bin cards
 6. Goods receipt sheet
 7. Indents
 8. Machinery & Equipment Account
 9. Road Matel Account
 10. Measurement Books
 11. Level Books
 12. Standard Measurement book
 13. Register of receipt & issue of Measurement & level books
 14. Works Abstract
 15. Allotment / Appropriation Account
 16. Sale of tenders register
 17. Opening of tender register
 18. Register of Goods Receipt sheet & Indents register
 19. Agreement register
 20. Supply order register
 21. Work order register

Handwritten signature

22. Register of CTE's /Q.C. Paras
23. Dismantle Account
24. Hindrance Register
25. Cement Register
26. Tests Register
27. Drawings Register
28. Site Order Book

②

2-710

A.K. Bhatt
(A.K. BHATT)
I.A.O, Audit Party No. XXIII

(7) 26/10

PART-III

TAN-1: - Public Works (Suspense) Deposit. (Audit Memo No. 9 dated: 15.10.2019) .

During the test audit of Monthly Accounts of Executive Engineer (C), South Road-II, PWD, J.B. Tito Marg, Andrews Ganj, New Delhi-110049 for audit period 2017-18 to 2018-19, it has been observed that a heavy outstanding/unclaimed/unadjusted balances is still lying in 8443-part-II/III/IV/V as on 31/03/2019, as per the detail given below:-

| 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 Deposits made by sub-ordinates as Security (Part I) | 0 | 0 | 0 | 0 | 0 |
| Civil Deposits Security Deposits (Part-II) | 8201772 | 907443 | 9109215 | 782350 | 8326865 |
| Civil Deposits Public Works Deposits (Part-III) | 123698102 | 676443 | 124374545 | 131985 | 124242560 |
| Civil Deposits Unclaimed Deposits in the General Provident Fund (Part-IV) | 0 | 0 | 0 | 0 | 0 |
| Civil Deposits Other Deposits (Part-V) | 32358262 | 783632 | 33141894 | 0 | 33141894 |
| Total | 164258136 | 2367518 | 166625654 | 914335 | 165711319 |

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 due, without waiting for any application from the contractor. Heavy accumulation of Rs. 8326865/- 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 Rs. 124242560/- (civil Deposits Public works) is under Part-III was due to non-execution of works against deposits. If these works are not be executed, the deposit should be immediately be 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 Rs. 33141894/- has accumulated due to withheld 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.

Division may work out the details of deposits of more than 3 years and credit in Government Revenue account under intimation to audit.

M. Anand

(6) 257c

**TAN-2: - Irregularities in maintaining Tender Opening Register.
(Ref. Audit Memo. No.18 dated 18.10.2019)**

According to the CPWA Code, if deposits of earnest money are not refunded on the same day, it should be accounted for in the CB or noted in the register of interest bearing securities in Form 85. But on test check, it has been noticed that there is neither acknowledgment of bidder available in register of opening of tenders for the amount refunded on the same day nor the entry of non-refunded earnest money noted in the register of interest bearing securities/cash book. In the absence of the same, audit cannot verify whether the earnest money has been properly accounted for in accordance with CPWA code/CPWD works Manual.

Executive Engineer may therefore look into it and ensure that tender opening Register is maintained as per the CPWA code/CPWD Works Manual and shown to the next audit.

**TAN-3: - Non Maintenance of Contractor Ledger .
(Ref. Audit Memo. No.20 dated 21.10.2019)**

Para 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 transactions with each contractor and it should be written up and maintained up to date. It further stipulates that Divisional Accountant is responsible for correctness of entries in the ledger.

Test check of the records revealed that contractor ledger was not maintained. 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/manual/contracts. Besides liabilities if any, of the contractor and abstract of transactions relating to works could not be ascertained. Divisional Accountant is directed to maintain the Contractor Ledger in Division for monitoring the payments of advances and Secured Advances made to the contractors as per CPWD works Manual and compliance shown to next audit.

TAN-4: - Non-maintenance of register of bills (Ref. Audit Memo No. 21 dated 21.10.2019)

As per 10.1 of the CPWD works Manual, a consolidated record of all the bills received from the subdivisions in respect of works/supplies should be maintained in the register of bills. The bills should be entered in the register strictly in the order of receipts and the payment of the bills should also be made strictly in the order of their receipts. On scrutiny of relevant records/information provided by the Division, it is revealed that the registers of bills were not maintained.

Handwritten signature

5

24/12

It was further noticed on scrutiny of relevant records/information provided by the Division that the division had not maintained history sheets of the assets to record the details maintenance work carried out such as dates of works carried out, the nature of works done, expenditure incurred etc. in the absence of history sheet of repairs and maintenance work carried were not ascertainable.

Register of bills and history sheets of the assets with regard to repairs and maintenance works carried out should be maintained to ensure transparency in processing and payments of bills as well as transparency in taking up o maintenance works.

It is advised to get the Bill Register prepared and show it to the next audit.

TAN-5: - Sub:- Uncleared cheques (Ref. Audit Memo No. 22 dated 22.10.2019)

Section 6.2.10 and 6.2.11 of Central Public Works Accounts Code states that cheques shall be payable at any time within three months after the month of its issue. If a cheque remaining unpaid for more than six months after the month of its issue and not surrendered for renewal/cancellation it should be cancelled.

Test check of Form CPWA-51 revealed that following 43 cheques amounting to Rs. 17,34,124/- were lying unpaid for a period ranging between 01 month to 11 years:

| S.No. | Cheque No. | Date | Amount |
|-------|------------|------------|------------|
| 1 | A-656962 | 13.05.2008 | 2,221.00 |
| 2 | A-851336 | 20.10.2009 | 30,677.00 |
| 3 | A-851381 | 07.12.2009 | 12,974.00 |
| 4 | A-851392 | 15.12.2009 | 7,568.00 |
| 5 | A-851402 | 23.12.2009 | 10,000.00 |
| 6 | A-851406 | 29.12.2009 | 9,196.00 |
| 7 | A-851407 | 29.12.2009 | 75,909.00 |
| 8 | A-851672 | 23.07.2010 | 25,462.00 |
| 9 | A-851676 | 24.07.2010 | 5,775.00 |
| 10 | A-851678 | 28.07.2010 | 503,029.00 |
| 11 | A-851685 | 04.08.2010 | 1,632.00 |
| 12 | A-851699 | 12.08.2010 | 17,706.00 |
| 13 | A-851922 | 23.02.2011 | 10,992.00 |
| 14 | A-851952 | 15.03.2011 | 79,341.00 |
| 15 | A-852209 | 06.08.2011 | 660.00 |
| 16 | A-852305 | 19.10.2011 | 22,836.00 |
| 17 | A-852315 | 12.12.2011 | 716.00 |
| 18 | A-852424 | 13.12.2011 | 10,000.00 |
| 19 | A-852492 | 13.02.2012 | 3,136.00 |

Handwritten signature

| | | | |
|----|----------|--------------|---------------------|
| 20 | C-460690 | 13.02.2012 | 2,100.00 |
| 21 | C-460691 | 24.05.2012 | 46,519.00 |
| 22 | A-852812 | 11.06.2012 | 9,000.00 |
| 23 | A-915719 | 23.07.2012 | 6,765.00 |
| 24 | A-915792 | 23.10.2012 | 18,000.00 |
| 25 | A-915816 | 26.10.2012 | 555.00 |
| 26 | C-262774 | 19.01.2013 | 80,500.00 |
| 27 | A-916039 | 23.01.2013 | 26,462.00 |
| 28 | A-916040 | 23.01.2013 | 33,744.00 |
| 29 | A-916053 | 23.01.2013 | 65,940.00 |
| 30 | C-262782 | 04.02.2013 | 122,941.00 |
| 31 | C-262785 | 11.02.2013 | 7,607.00 |
| 32 | C-265915 | 03.07.2013 | 10,120.00 |
| 33 | C-265918 | 09.07.2013 | 555.00 |
| 34 | C-265931 | 23.08.2013 | 2,794.00 |
| 35 | C-265934 | 29.08.2013 | 1,677.00 |
| 36 | A-794352 | 16.09.2013 | 13,250.00 |
| 37 | C-265983 | 01.11.2013 | 200,000.00 |
| 38 | C-265992 | 13.11.2013 | 1,783.00 |
| 39 | C-265993 | 13.11.2013 | 68,878.00 |
| 40 | C-404019 | 25.02.2014 | 159,021.00 |
| 41 | C-404023 | 10.03.2014 | 9,067.00 |
| 42 | C-404083 | 07.06.2014 | 14,399.00 |
| 43 | C-530904 | 19.11.2014 | 2,617.00 |
| | | Total | 17,34,124.00 |

Till date the above cheques have not been cancelled remained uncleared and have become time barred. Necessary action may be taken and compliance be shown to next audit.

TAN-6: - Review of Measurement Books. (Ref. Audit Memo No. 24 dated 22.10.2019)

As per the para 7.13 of CPWD works Manual, Measurement Books (MBs) are required to be reviewed by Divisional Accountant (DA) under the supervision of Executive Engineer. The Assistant Engineers are required to submit the Measurement books in use in the sub Division to the Divisional Office from time to time so that at least once a year the entries recorded in each of the books are subjected to a percentage check. The Divisional Officer should ensure that this annual review is conducted regularly and positively every year. And remarks if any should be recorded and communicated to the Assistant Engineers concerned.

Test Check of the Measurement Books Register revealed that Measurement Books were neither reviewed by the Divisional Accountant nor the Assistant Engineers submitted the Measurement Books in the Divisional Office. Thus the provision of Manual in respect of review

Handwritten signature

(3) 2214

of Measurement Books was not adhered which indicates that there is no monitoring at the division level to check the receipt and issuance of measurement books to sub division.

The above irregularities may be removed and compliance be shown to the next audit.

TAN-7: - Irregularities in maintenance of Tools & plants Register (CPWA-15)
(Ref. Audit Memo No. 25 dated 22.10.2019)

During test-check of the Sub-Divisions' T&P Register, following irregularities are noted:

1. **Hiring charges of T&P:** No details of the amount realized/recovered on account of hire-charges of any T&P equipment of the Division have been recorded.
2. **No physical verification of T&P:** As per Para 46.3 of the CPWD Manual 2014 – In the case of Tools & Plants, the stock taking should be done every 6 months ending 31st March and 30th September and certificates of physical verification recorded thereon". Whereas no such physical verification of stock have ever been conducted, which is highly irregular.
3. **Indents:** As per Para 7.3.5 of the CPWA Code – "*The articles of Tools & Plants should be issued only on receipt of requisition known as Tools & Plants Indent. Form 14 signed by the Divisional Officer or the Sub-Divisional Officer*". But no such indent confirming adherences to the aforesaid stipulation have been shown to audit.
4. **Placement Register:** Placement Register has not been maintained.
5. **Unattested b/f entries:** Many of the entries in the T&P Registers have been shown brought-forward; but signature of the Divisional Office verify he b/f entries have not been recorded, which is irregular. In the absence of which b/f entries could not be verified.
6. **Division stock-register:** Non-consumable items are being procured by the Division like computers, photocopy-machine, fax-machine, almirah, table & chairs, etc. but stock register of such costly items having appropriate records of either purchase or transfer-in (from Sub-Divisions) has not been maintained by the Division.

Rectifications of the above irregularities may be made and shown to next audit.


(A.K. BHATT)
LA.O, Audit Party No. XXIII

Current Audit Report

210

During the course of the current audit of The Executive Engineer(C), South Road II (Division M-411) Govt. of NCT of Delhi, Andrews Ganj, New Delhi-110049, 14 audit memos including 02 record memos, highlighting various irregularities have been issued along with a recovery of Rs. Nil out of these No Memo was settled as no compliance was shown by the Executive Engineer. Hence, remaining all 14 Memos (including 02 record Memos) have been converted into 07 Paras and 05 TANs with recovery of Rs. Rs. Nil.

There are 20 old outstanding paras with recovery of Rs.3,41,440/- for which no compliance was shown by the Executive Engineer.,hence, no para was settled and all remaining 20 paras along with recovery of Rs. 3,41,440/- has been incorporated in the current audit report.

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

| MEM O NO. | Subject | Converted into | Total Recovery (in Rs.) | Amount Recovered (in Rs.) | Balance (in Rs.) |
|--------------|---|----------------|-------------------------|---------------------------|------------------|
| 3 | Improper maintenance of Pay Bill Registers. | TAN-1 | NIL | NIL | NIL |
| 4 | Huge outstanding balance under deposits | PARA-1 | NIL | NIL | NIL |
| 5 | Short comings in maintenance of Service Books. | TAN-2 | NIL | NIL | NIL |
| 6 | Unrealistic Estimates | PARA-2 | NIL | NIL | NIL |
| 7 | Non-maintenance of records of Road Restoration charges | PARA-3 | NIL | NIL | NIL |
| 8 | Wastage of time due to foreclosure of work | TAN-3 | NIL | NIL | NIL |
| 9 | Exceeding the completion cost beyond 1.25 times of tendered amount | PARA-4 | NIL | NIL | NIL |
| 10 | Delay in completion of work | PARA-5 | NIL | NIL | NIL |
| 11 | Time Barred cheques amounting to Rs. 17,34,124/- | PARA-6 | NIL | NIL | NIL |
| 12 | Execution of extra item not pertain to main work. | PARA-7 | NIL | NIL | NIL |
| 13 | Huge savings | TAN-4 | NIL | NIL | NIL |
| 14 | Delay In deposit of Labour cess amount deducted from the contractor | TAN-5 | NIL | NIL | NIL |
| | TOTAL | | NIL | NIL | NIL |

The Executive Engineer(C), South Road II (Division M-411) Andrews Ganj, New Delhi-110049(2019-20 to 2022-23)

2016

The internal audit report for the period 2019-20 to 2022-23 has been prepared on the basis of information furnished and made available by The Executive Engineer(C), South Road II (Division M-411) Govt. of NCT of Delhi, Andrews Ganj New Delhi-110049. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of the office.

AAO



IAO

The Executive Engineer(C), South Road II (Division M-411) Andrews Ganj, New Delhi-110049(2019-20 to 2022-23)

19K

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

PARA-1:Huge outstanding balance under deposits
(Audit Memo No -04 Dated: 01.01.2024)

During the scrutiny of monthly account of Executive Engineer (C), South, Road-II (M-411), PWD, Andrews Gan, New Delhi for the month of March 2023, it has been observed that an amount of Rs. 14,90,19,063/- was lying outstanding under the head " Public Works Deposits" as per details given below :-

| S.No. | Classes of Deposits | Amount as on 31.03.2023 |
|-------|--|-------------------------|
| 01 | Civil Deposit – Security Deposits (part-II) | 1,92,20,415/- |
| 02 | Civil Deposit – Public Works Deposits (part-III) | 9,11,12,293/- |
| 03 | Civil Deposit – Other Deposits (part-V) | 3,86,86,355/- |
| | Total outstanding as on 31.03.2023 | 14,90,19,063/- |

Huge accumulation under Part-II of Rs.1,92,20,415/- was indicative of not review of deposits registers at divisional level from time to time. This should now be reviewed and all deposits more than 03 years old where refund is due be credited to revenue.

Accumulation of Rs.9, 11,12,293/- under part –III was due to non-execution of work against deposit works. Details of deposits lying outstanding with department, amount received, amount spent were not made available and thus it could not be verified how long the deposits were outstanding and which department were involved.

Deposit under part-V has been accumulated due to withheld amount from the contractor's bill on account of non-sanction of EOT cases, Testing defects, pending works, withheld for approval of extra items and deviation etc. Accumulation of Rs.3,86,86,355/- was indicative of the facts that works for which amounts were withheld had not been completed satisfactorily.

The HOO/DDO may take necessary steps to reduce the same as per rule under intimation to audit.

The Executive Engineer(C), South Road II (Division M-411) Andrews Ganj, New Delhi-110049(2019-20 to 2022-23)

PARA-2: Unrealistic Estimates**(Audit Memo No -06 Dated: 03.01.2024)**

180

During the test check of records of The Executive Engineer(C), South, Road II (Division M-411), PWD for the period 2019-20 to 2022-23, it has been noticed that there is huge variation between the estimates and the tendered amount. A few instances wherein tender amount were more than 50% below from estimated cost are as under:

| S.No | Agreement No. | Name of the work | Estimated Amount (in Rs.) | Tendered Amount (in Rs.) | Variation in % below Estimated cost |
|------|---------------|--|---------------------------|--------------------------|-------------------------------------|
| 1. | 02/2019-20 | A/R and M/O various roads under sub Div II of Division South Road II PWD(Providing services of security guard for watch & ward of office, FOB & subway Premises) | 39,13,349 | 19,08,540 | 51.23% |
| 2. | 14/2019-20 | A/R and M/o various roads under PWD S. Div. IV, South Road II PWD during 2019-20 (Providing security arrangements) | 26,09,070 | 12,09,826 | 53.63% |
| 3. | 18/2019-20 | A/R and M/O various roads under sub Div II of Division South Road II PWD during 2019-20(Repairing of foothpath, drain, Kerbstone etc on Sh Hukum Chand Marg & Ch Jhandu singh Marg) | 44,92,053 | 22,01,555 | 50.99% |
| 4. | 19/2019-20 | A/R and M/O various roads under sub Div II of Division South Road II PWD during 2019-20(Raising and repairing of settled foothpath at Subhash Chopra Marg & Balbir saxena Marg) | 21,37,322 | 10,35,105 | 51.57% |
| 5 | 20/2019-20 | A/R and M/O various roads under sub Div I, II,III and IV of Division South Road II PWD during 2019-20(Providing water Lifting pump during monsoon season) | 17,17,001 | 5,66,439 | 67.01% |
| 6 | 23/2019-20 | A/R and M/O various roads under sub Div IV of Division South Road II PWD during 2019-20(water proofing at roof in Div office) | 4,72,032 | 1,88,860 | 59.99% |
| 7 | 31/2019-20 | Restoration of road at various cut by DDA/DJB/AIRTEL/MTNL/BSES and JIO in sub div III/SR-II PWD , New Delhi | 30,35,176 | 13,05,429 | 56.99% |
| 8 | 34/2019-20 | Widening of carriage way to approach AIIMS flyover near safdarjung Hospital & near Narouji Nagar subway to remove traffic congestion at Ring Road, New Delhi during 2019-20 | 61,18,710 | 26,31,045 | 57.00% |
| 9 | 39/2020-21 | A/R and M/o to Sub Division IV of South Road-II for comprehensive maintenance of (1. A-1 Block Panchsheel Enclave Road 2,B C & D Block , Panchsheel Enclave Road 3. 5Band Road 7 4 Guru Govind Singh Marg) | 1,45,14,410 | 65,31,485 | 55.00% |

The Executive Engineer(C), South Road II (Division M-411) Andrews Ganj, New Delhi-110049(2019-20 to 2022-23)

Q

| | | | | | |
|----|------------|--|-------------|-----------|--------|
| 10 | 02/2020-21 | A/R and M/o to various roads under sub-Div-I of Division South Road-II, PWD during 19-2-(Providing AMC of office equipment in Circle South Division , South Road-II, Sub division I,II,III,IV | 3,14,278 | 1,16,503 | 62.93% |
| 11 | 05/2020-21 | Restoration of Sri Aurobindo Marg (PTS Red light to Yusuf Sarai FOB) and other various roads under sub Div II of Div, south Road –II PWD New Delhi during 2020-21 | 87,14,923 | 29,44,772 | 66.21% |
| 12 | 06/2020-21 | Restoration of Sri Aurobindo Marg (PTS Red light to Qutab DJB Pump House) and Basant Kumar Marg under Sub Div V of Div SR-2, PWD, New Delhi during 2020-21 | 48,15,574 | 16,10,328 | 66.56% |
| 13 | 10/2020-21 | Restoration of Road cutting on various roads under Sub Div-IV of Division South Road-II, PWD , Delhi | 42,39,506 | 13,01,528 | 69.30% |
| 14 | 01/2021-22 | A/R and M/o to Sub Div I of Division South Road II PWD for comprehensive maintainence of under jurisdiction of Sub Division Roads during 2021 | 1,60,01,556 | 56,02,145 | 64.99% |
| 15 | 02/2021-22 | M/s Shraavan Construction co a./r and M/s to Sub-div II, SR-II for comprehensive maintainence of Aurobindo marg, Ch Hukum Chand Marg, Haus Khas Village Marg, N K Pandey Marg during 2021 | 1,79,31,966 | 64,55,508 | 64.00% |
| 16 | 03/2021-22 | A/R & M/o to Sub III of South Road II for comprehensive maintenance of under jurisdiction of Sub Div-III road during 2020-21 | 1,95,83,049 | 65,25,072 | 66.68% |
| 17 | 04/2021-22 | A/R & M/o to Sub div IV of South Road-II for comprehensive maintenance of S Band Road, Guru Govind Singh Marg, A-1 Block panchsheel; Enclave Road, B, C & D Block Panchsheel Enclave Road, Sri Aurobindo Marg(PTS Red light to TB Hospital) Qutab Minar Round about & Basant Kaur marg under jurisdiction of Sub Div IV during 2020-21 | 1,03,66,971 | 37,70,467 | 63.63% |
| 18 | 12/2021-22 | A/R & M/o to various roads under Sub Div IV of Division South Road II, PWD during 2021-22(Repair of drainage system at toe of Chirag Delhi Flyover Panchsheel flyover & IIT Flyover) | 27,36,854 | 11,22,384 | 58.99% |
| 19 | 13/2021-22 | Remodeling of drain at various location on Siri Fort road under Sub div-I of SR-II during 2021-22 | 81,64,662 | 33,42,613 | 59.06% |
| 20 | 27/2021-22 | Comprehensive maintenance of Outer Ring Road under Sub Div IV of South Road II during 2021-22 | 98,04,981 | 35,30,774 | 63.99% |
| 21 | 28/2021-22 | Comprehensive maintenance of Ring Road under Sub div –II of South Road-II PWD, | 79,11,992 | 28,48,317 | 64.00% |

The Executive Engineer(C), South Road II (Division M-411) Andrews Ganj, New Delhi-110049(2019-20 to 2022-23)

| | | Delhi during 2021-22 | | | |
|----|------------|--|-----------|-----------|--------|
| 22 | 34/2021-22 | A/R & M/o of various roads under Sub-Div I of Div-II during 2021-22. Repair of damaged Foothpath, at Khelgaon, MFT Road , Balbir Saxena Marg, | 47,34,776 | 18,94,384 | 59.99% |
| 23 | 40/2021-22 | Remodelling of drain of right side on Ch Dilip singh Marg under sub div I of Div SR II | 97,73,580 | 37,98,991 | 61.13% |
| 24 | 44/2021-22 | Restoration of roads under sub div-I damaged by various agency DJB,BSES, etc during 2020-21 | 36,99,206 | 11,84,116 | 67.99% |
| 25 | 47/2021-22 | A/R & M/o to various roads under Div II PWD during 2021-22. Providing security arrangements for Div office, Sub Div Office I, II, III,IV & Various locations | 86,59,679 | 28,39,509 | 67.21% |
| 26 | 50/2021-22 | Restoration of some road near SDA & various roads by other agencies & Sri Aurobindo Marg under Sub div II of SR II during 2021-22 | 74,99,248 | 25,04,749 | 66.60% |
| 27 | 45/2022-23 | A/R & M/o to various roads under Sub Div I of Div SR II, PWD during 2022-23 Painting if Kerbstone, Painting & Grill etc | 12,53,148 | 2,56,143 | 79.56% |
| 28 | 46/2022-23 | A/R & M/o to various roads under Sub Div II of Div SR II, PWD, Delhi during 2022-23, Painting of Kerbstone, Painting & Grill etc | 17,14,601 | 3,50,464 | 79.56% |
| 29 | 47/2022-23 | A/R & M/o to various roads of SR III of SR II, PWD Delhi during 2022-23, Painting of Kerbstone, Painting & Grill etc | 13,56,810 | 2,77,332 | 79.56% |
| 30 | 48/2022-23 | A/R & M/o to various roads under Sub Div IV of Div SR-II, PWD Delhi during 2022-23. Painting of Kerbstone, railing & Grill etc | 22,28,623 | 5,37,990 | 75.86% |

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

Such type of unreasonable variation can be attributed to either wrong assessment of the quality of items or sketchy estimates prepared in unprofessional manner. The above detail of work awarded below the estimated cost shows that estimates were prepared casually and no proper attention was given to prepare estimates on more realistic basis. Reasons for above variation may be elucidated to audit and HOO/Planning branch may take necessary steps to prepare estimate on more realistic manner to reduce such variation.

The Executive Engineer(C), South Road II (Division M-411) Andrews Ganj, New Delhi-110049(2019-20 to 2022-23)

(58)

PARA-3: Non-maintenance of records of Road Restoration charges
(Audit Memo. No.07 Dated: 04.01.2024)

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

These funds are deposited by the utilities with the PWD before the latter grants the agencies permission for road cutting. Further from the Monthly A/C, it is evident that Rs 9.11 crores was lying unutilized as on 31st March 2023 under the head Public Work Deposits (Part-III). During the scrutiny of records, it has been noticed that no such record / registers are maintained by the Planning Branch of the Division, who gave the permission to the client with the approval of the EE. Hence, it could not be ascertained that restoration charges received from the client were actually used for restoring the concerned roads or not.

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

The Executive Engineer(C), South Road II (Division M-411) Andrews Ganj, New Delhi-110049(2019-20 to 2022-23)

1410

PARA-4: Exceeding the completion cost beyond 1.25 times of tendered amount.

(Audit Memo. No.9

Dated: 08.01.2024)

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

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

| S. No | Name of work/agreement No | Firm Name | Tender Cost | 1.25 times of tendered cost | Actual Payment made | Excess payment made beyond 1.25 times |
|-------|--|----------------------------|-------------|-----------------------------|---------------------|---------------------------------------|
| 1 | Construction of Drains, Footpaths and resurfacing at PR Block and D Block at South Extn Part II under Sub Div I of SR II during 2019-20 12/2019-20 | M/s Samridhi constructions | 38,85,252 | 48,56,565 | 59,40,479 | 10,83,914 |
| 2 | Re-Surfacing of road at Basant Kaur Marg(Shivalik Road) New Delhi 26/2019-20 | Sh Pawan Kumar | 76,48,757 | 95,60,946 | 1,05,42,361 | 9,81,415 |
| 3 | Strengthening of Ring Road(Safdarjung Hospital to Hyatt Subway) under Division South Road II PWD, New Delhi 37/2019-20 | Sh Pawan Kumar | 3,37,26,168 | 4,21,57,710 | 4,51,83,534 | 30,25,824 |
| | + | | | | | |

The Executive Engineer(C), South Road II (Division M-411) Andrews Ganj, New Delhi-110049(2019-20 to 2022-23)

| | | | | | | |
|---|--|---------------------------|-------------|-------------|-------------|-------------|
| 4 | Resurfacing of Balbir Saxena Marg, Mahender Kumar Jain Marg, Shr Krishna Chaitanya Mahaprabhu Marg, Ch Dalip singh Marg, Siri Fort Road, Gautam Nagar Marg, and Sudershan Cinema Road under Sub Div-I and Ch Hukum Chand Marg, Haus Khas Village Road, Green Park Main Market & N K Pandey Marg under Sub Division II of Division South Road II, PWD during 2019-20 44/2019-20 | M/s M C Constructions Co | 3,97,78,371 | 4,97,22,964 | 6,65,17,737 | 1,67,94,773 |
| 5 | Landscape development work on Aruna Asaf Ali Marg under Sub Division III of Div South Road III, PWD 45/2019-20 | M/s Bhawani Constructions | 1,00,23,218 | 1,25,29,023 | 1,75,56,827 | 50,27,804 |
| 6 | Construction of pipe drain improvement of footpath and carriage way at Ch Humkum Chand marg under Sub Division II of Division Road II PWD during 2021-22 09/2021-22 | M/s Sharvan Constructions | 40,11,341 | 50,14,176 | 75,04,451 | 24,90,275 |
| 7 | Remodelling of drain at various locations on Sirifort road under sub division I of Div SR II during 2021-22 13/2021-22 | M/s Kulwant singh | 33,42,613 | 41,78,266 | 57,20,929 | 15,42,663 |

The Executive Engineer(C), South Road II (Division M-411) Andrews Ganj, New Delhi-110049(2019-20 to 2022-23)

| | | | | | | |
|----|--|----------------------|-------------|-------------|-------------|-------------|
| 8 | Multi modal integration (MMI) Development works of existing IIT Metro station of outer Ring Road under Sub Division IV of Div SR II PWD, New Delhi 38/2022-23 | M/s Bishwa Mohan Jha | 1,20,23,565 | 1,50,29,456 | 2,25,72,678 | 75,43,222 |
| 9 | Drain from Panchsheel Park Red light to Chriag Delhi Flyover(Towards Nehru Place) on outer Ring Road under Sub Divison IV of Div SR II PWD during 2022-23 67/2022-23 | M/s Bishwa Mohan Jha | 46,32,293 | 57,90,366 | 69,04,186 | 11,13,820 |
| 10 | Providing & Fixing MS Railing along Chirag Delhi under Sub Div IV of Division SR II PWD, New Delhi 88/2022-23 | M/s Ram Nihar | 10,37,052 | 12,96,315 | 16,65,270 | 3,68,955 |
| | Total | | | | | 3,99,72,665 |

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

The Executive Engineer(C), South Road II (Division M-411) Andrews Ganj, New Delhi-110049(2019-20 to 2022-23)

11/c

PARA-5 : Delay in completion of work

(Audit Memo. No.10 Dated: 08.01.2024)

During the test check of agreement register/records of the The Executive Engineer(C), South Road II (Division M-411) reveals that there is delay in completion of work and some work are yet to be closed as per details of few instances are given under:

| S.No | Name of the work with agreement number | Name of the contractor/tendered cost | Stipulated Date of start | Stipulated Date of completion | Actual date of completion | Delay in Months (approx.) |
|------|--|--------------------------------------|--------------------------|-------------------------------|---------------------------|---------------------------|
| 1 | Strengthening of Ring Road (Safdarjung Hospital to Hyatt Subway) under Division South Road_II, PWD, New Delhi (37/2019-20) | M/s Pawan Kumar | 12.10.2019 | 11.01.2020 | 17.06.2020 | 05 months |
| 2 | A/R and M/o to Sub Division IV of South Road-II for comprehensive maintenance of (1. A-1 Block Panchsheel Enclave Road 2, B C & D Block, Panchsheel Enclave Road 3. 5 Band Road 7 4 Guru Govind Singh Marg) 39/2019-20 | M/s Amcon | 24.10.2019 | 23.10.2020 | 08.04.2021 | 05 months |
| 3 | A/R & M/o to Sub Div I of SR II for Comprehensive maintenance of Sirifort Road, Balbir saxena Marg, Asian Games village Road and other roads under jurisdiction of Sub Division-I 40/2019-20 | Sh Pawan Kumar | 30.10.2019 | 29.10.2020 | 08.04.2021 | 05 months |

The Executive Engineer(C), South Road II (Division M-411) Andrews Ganj, New Delhi-110049(2019-20 to 2022-23)

| | | | | | | |
|---|---|-----------------------------------|------------|------------|---------------------|---------------------------------|
| 4 | A/R & M/o to Sub Division II of South Road II for Comprehensive maintenance of Aurobindo Marg, Hukam Chand Marg, Ch Jhandu Singh Marg, Ch. Harsukh Marg, Haus Khas Village road, N K Pandey marg & Green Park market Road. 42/2019-20 | M/s Road Tech | 30.10.2019 | 29.10.2020 | 07.04.2021 | 05 months |
| 5 | Re surfacing of Shaheed jeet singh Marg, Qutab Institutional area and satsang Vihar Marg under Sub Div III and Guru Govind Singh Marg under Sub Div IV of SR II during 2019-20 43/2019-20 | Sh Pawan Kuimar | 09.11.2019 | 08.01.2020 | 15.10.2020 | 09months |
| 6 | A/R & M/o to various roads under Sub Div IV of Div SR II, PWD during 2021-22 12/2020-21 | M/s Anishika Construction Company | 03.12.2020 | 02.03.2021 | 06.09.2021 | 06 months |
| 7 | Beautification of R-Junction of August Kranti Marg upto entry of Asiad Games village & entry of Shahpur Jatt village under Sub division I of Div Sr II PWD during 2021-22 (05/2022-23) | M/s Sanjay Enterprises | 16.04.2022 | 15.05.2022 | 29.09.2022 | 04 months |
| 8 | A/R & M/O Various roads under sub division III of SR II PWD during 2022-23, Miscellaneous repair work (23/2022-23) | M/s Jagdamba enterprises | 30.06.2022 | 29.06.2023 | Yet to be completed | 06 months (yet to be completed) |

The Executive Engineer(C), South Road II (Division M-411) Andrews Ganj, New Delhi-110049(2019-20 to 2022-23)

| | | | | | | |
|----|---|---------------------------------|------------|------------|---------------------|---------------------------------|
| 9 | Strengthening of Asiad Games Village Road Nift Road, Subhash Chopra Road and August Kranti Marg through Cols milling & recysing process under Sub Divison of SR II PWD, New Delhi 53/2022-23 | M/s Mahavir Prasad Gupta & Sons | 06.10.2022 | 05.01.2023 | Yet to be completed | 12 months (yet to be completed) |
| 10 | A/R & M/o under sub div II , PWD New Delhi during 2022-23. Services of JCB Dumper, Mobile crane, Beldar for day to day repair work and Disposal/ Removal of Malba etc under SD I, II, III & IV 76/2022-23 | M/s D A Construction s | 27.02.2023 | 26.04.2023 | Yet to be completed | 08 months (yet to be completed) |

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

The Executive Engineer(C), South Road II (Division M-411) Andrews Ganj, New Delhi-110049(2019-20 to 2022-23)

81

PARA-6: Time Barred cheques amounting to Rs. 17,34,124/-
(Audit Memo. No.11 Dated: 09.01.2024)

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

| S. No. | Cheque No. | Date of Issue | Amount | S. No. | Cheque No. | Date of Issue | Amount |
|--------|------------|---------------|--------|--------------|------------|---------------|----------------|
| 1 | A-656962 | 13.05.08 | 2221 | 23 | A-915719 | 23.07.12 | 6765 |
| 2 | A-851336 | 20.10.09 | 30677 | 24 | A-915792 | 23.10.12 | 18000 |
| 3 | A-851381 | 07.12.09 | 12974 | 25 | A-915816 | 26.10.12 | 555 |
| 4 | A-851392 | 15.12.09 | 7568 | 26 | C-262774 | 19.01.13 | 80500 |
| 5 | A-851402 | 23.12.09 | 10000 | 27 | A-916039 | 23.01.13 | 26462 |
| 6 | A-851406 | 29.12.09 | 9196 | 28 | A-916040 | 23.01.13 | 33744 |
| 7 | A-851407 | 29.12.09 | 75909 | 29 | A-916053 | 23.01.13 | 65940 |
| 8 | A-851672 | 23.07.10 | 25462 | 30 | C-262782 | 04.02.13 | 122941 |
| 9 | A-851676 | 24.07.10 | 5775 | 31 | C-262785 | 11.02.13 | 7607 |
| 10 | A-851678 | 28.07.10 | 503029 | 32 | C-265915 | 03.07.13 | 10120 |
| 11 | A-851685 | 04.08.10 | 1632 | 33 | C-265918 | 09.07.13 | 555 |
| 12 | A-851699 | 12.08.10 | 17706 | 34 | C-265931 | 23.08.13 | 2794 |
| 13 | A-851922 | 23.02.11 | 10992 | 35 | C-265934 | 29.08.13 | 1677 |
| 14 | A-851952 | 15.03.11 | 79341 | 36 | A-794352 | 16.09.13 | 13250 |
| 15 | A-852209 | 06.08.11 | 660 | 37 | C-265983 | 01.11.13 | 200000 |
| 16 | A-852305 | 19.10.11 | 22836 | 38 | C-265992 | 13.11.13 | 1783 |
| 17 | A-852315 | 12.12.11 | 716 | 39 | C-265993 | 13.11.13 | 68878 |
| 18 | A-852424 | 13.12.11 | 10000 | 40 | C-404019 | 25.02.14 | 159021 |
| 19 | A-852492 | 13.02.12 | 3136 | 41 | C-404023 | 10.03.14 | 9067 |
| 20 | C-460690 | 13.02.12 | 2100 | 42 | C-404083 | 07.06.14 | 14399 |
| 21 | C-460691 | 24.05.12 | 46519 | 43 | C-530904 | 19.11.14 | 2617 |
| 22 | A-852812 | 11.06.12 | 9000 | | | | |
| | | | | Total | | | 1734124 |

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

The Executive Engineer(C), South Road II (Division M-411) Andrews Ganj, New Delhi-110049(2019-20 to 2022-23)

T/c

PARA-7: Execution of extra item not pertain to main work.

(Audit Memo. No.12 Dated: 10.01.2024)

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

During scrutiny of records ,it has been observed that the after the direction of higher authority, it was decided to Landscape development work on Aruna Asaf ali Marg. Thereafter, the funds to the tune of 191.95 lakh were allotted for the work 'Landscape development work on Aruna Asaf Ali Marg'. The detailed estimate of the work was technically sanctioned for an amount of Rs 186.69 lakh. Accordingly, the work was awarded (Agreement No 45/2019-20) at tendered cost of Rs 100.23 lakh which was 46.31 percent below the estimated cost of Rs 186.69 lakh. The stipulated date of start and completion of the work was 20.02.2020 and 19.05.2020 and the work was completed on 15.07.2021. The payment of Rs 175.57 was made to the contractor

Further, it has been noticed that as per contract Landscape development work was to be executed at Aruna Asaf ali Marg with the execution of items like earthwork in excavation, providing and laying in position ready mixed plain cement concrete ,Brick work Stone work, Stone Block , providing and fixing of G I pipes etc., It is worthwhile to mention that the Division had incurred, approx. 29.99 lakh on extra items i.e., Steel work welded in built up sections/frame work including cutting, hoisting, fixing in position and applying a prime coat of approved steel premier using structural steel etc which did not pertain to main work which is not only irregular but also unfair to other bidders. The contract is a legal agreement between the contractor and the employer, which define the scope of the work, cost, timeline and terms and conditions for the execution of the work. Any change in the contract scope, cost, timeline and terms and conditions should not be permissible except in urgent cases. Such post tender changes in scope of work may provide undue benefits to the contractors and therefore, should be restricted to the limits as laid down in the rules, regulations and as per terms and conditions stipulated in the tender.

The reasons of executing extra items which were not pertain to main work may elucidated to audit.

Q

The Executive Engineer(C), South Road II (Division M-411) Andrews Ganj, New Delhi-110049(2019-20 to 2022-23)

6/c

TEST AUDIT NOTE
(2019-20 to 2022-23)

TAN-1: Shortcoming in maintenance of Pay Bill Registers.
(Audit Memo. No.3 Dated: 01.01.2024)

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

1. Totaling of all columns of salary, allowances and deductions for income tax purposes have not been carried out in the PBR during the audit period. Hence the amount of gross salary, other allowances and deductions shown in the calculation sheet of income tax can-not be checked by the audit.
2. Page counting certificate has not been recorded on the first page of PBR.
3. Upper column i.e. previous PBR No., Govt. Accommodation, pay scale/Level, date of joining, date of transfer, Service verified etc. have not been filled in PBR.
4. White fluid has been used in PBR which is not permissible.
5. There were cuttings and overwriting in the PBR which are not attested by the DDO/HOO.
6. GAR-18 Abstract of pay bills has not been maintained during the audit period

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

↓

Q

The Executive Engineer(C), South Road II (Division M-411) Andrews Ganj, New Delhi-110049(2019-20 to 2022-23)

576

TAN-2: Short comings in maintenance of Service Books.
(Audit Memo. No.05 Dated: 02.01.2024)

During the test check of Service books maintained by The Executive Engineer(C), South Road II (Division M-411) Andrews Ganj, New Delhi-110065, the Service Books of following employees have been test check by the audit. -

| Sr. No. | Name & Designation(S/Shri/Ms) |
|---------|-------------------------------|
| 1 | Raj Kumar, Beldar |
| 2 | Rajender , Beldar |
| 3 | Shivpata , Beldar |
| 4 | Madho Lal Meena, Beldar |
| 5 | Karan Singh, Beldar |
| 6 | Sathbeer, Beldar |
| 7 | Ved Prakash Beldar |

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

1. The particulars of each government servant at the first page of the service book should be re-attested after every five years and fresh photo graphs should be appended and attested after every 10 years. But on test check/scrutiny of service books it has been noticed that this has not been done in the concerned Service Book mentioned above.

2. Service Book to be shown to the official every year as per SR 202:

The Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been verified. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. showing the service book to the official and obtaining his signature therein has been complied with in respect of the previous financial year.

It is observed that the service books of the employees mentioned above at Sr. No 1 to 7 were not shown to them.

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

4. There are number of cutting and overwriting in the Service Books which are not attested by the HOO and white fluid also used which is not permissible.

The Executive Engineer(C), South Road II (Division M-411) Andrews Ganj, New Delhi-110049(2019-20 to 2022-23)

5. Entry of AADHAAR No. has not been made in the Service Book of the employees mentioned above which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3 (03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.

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

The Executive Engineer(C), South Road II (Division M-411) Andrews Ganj, New Delhi-110049(2019-20 to 2022-23)

312

TAN-3: Wastage of time due to foreclosure of work
(Audit Memo. No.08 Dated: 05.01.2024)

As per section CPWD works manual 15.1(2)(I) stipulates that before approval of NIT it is desirable to have availability of clear site, funds and approval of building plans from Local bodies. During the test check of records provided by Division South Road-II, it has been observed that division has foreclosed a number of works awarded to the contractor as details of few instances are given below:

| S. No | Name of the work/agreement No. | Name of the contractor | Stipulated date of start | Stipulated date of completion | Actual date of foreclosure | Remarks |
|-------|--|----------------------------|--------------------------|-------------------------------|----------------------------|---|
| 1 | Construction of RCC drain in front of Haus Khas drain Enclave along service Road on Sri Aurobindo Marg(10-96) under Sub Divisidion-II of Division South Road II PWD, New Delhi during 2021-22 (05/2021-22) | M/S Samridhi Constructions | 09.06.2021 | 08.10.2021 | 23.07.2022 | Foreclosed after 09 months of stipulated date of completion |
| 2 | Restoration of road at various locations cur by various agencies under jurisdiction of Sub division-II if Division south Road-II, PWD , Delhi during 2021-22 (10/2021-22) | M/S Amocon | 09.07.2021 | 08.01.2022 | 12.07.2021 | Foreclosed due to withdrawal by Contractor, PG Forfeited |
| 3 | Re-surfacing of Service Roads of Outer Ring Road from Chirag Delhi Flyover to Panchsheel Flyover cut by various agencies under Sub Division-4 of Division South Road-2, PWD, during 2021-22 (20 /2021-22) | M/s Jagdamba Enterprises | 02.10.2021 | 01.01.2022 | 22.10.2021 | Foreclosed due to withdrawal by Contractor, PG Forfeited |

The Executive Engineer(C), South Road II (Division M-411) Andrews Ganj, New Delhi-110049(2019-20 to 2022-23)

| | | | | | | |
|---|--|-------------------------|------------|------------|------------|--|
| 4 | Restoration of road cut by JIO Digital Fibre Pvt. Ltd for laying cables on Anuvrat Marg under Sub Div-III of Divison South Road-II, PWD , New Dehi during 2021-22 (45/2021-22) | M/s Jitender Kumar | 20.02.2022 | 19.04.2022 | 15.03.2022 | Foreclosed under clause 3(A) |
| 5 | Restoration of road cut by Delhi Transco Limited from Adhchini to PTS on Sri Aurobindo Marg under Sub Division-II of Division South Road-II during 2021-22 (49/2021-22) | M/s Johri Constructions | 13.03.2022 | 12.05.2022 | 12.04.2022 | Foreclosed due to withdrawal by Contractor, PG Forfeited |

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

The Executive Engineer(C), South Road II (Division M-411) Andrews Ganj, New Delhi-110049(2019-20 to 2022-23)

TAN-4: Huge Savings.

(Audit Memo. No.13

Dated: 10.01.2024)

11c

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

(Rs. In Lakhs)

| S. No. | Head | Budget Allotted | Expenditure | Savings | % of Savings |
|--------|---------|-----------------|-------------|---------|--------------|
| 01 | Capital | 1460 | 802 | 658 | 45.07% |

HOO/DDO may advised to surrender the unutilized budget, if any well in time to the concerned authorities.

TAN-5: Delay In deposit of Labour cess amount deducted from the contractor.

(Audit Memo. No.14

Dated: 11.01.2024)

As per Government of National Capital Territory Delhi order (August 2005) all Government Department, Public Undertaking and other Government bodies carrying out any building or other construction work shall deduct mandatory 1 per cent of the amount of cost payment to the contractor. Such amount are as deducted from the contractor bill shall be remitted by way of Account Payee cheque, in favour of Delhi Building and other Construction Workers Welfare Board within 30 days of making such payment.

Test check of the records revealed that there is prevailing system existed in the division not to deposit the labour cess amount with in the stipulated period. It was, however, noticed that labour cess deducted from the various contractors during the period from April 2019 to March 2023 was not deposited on Monthly basis. However, accumulated amount of labour cess was deposited in one go by the Division which was violation of building and other constructions workers welfare cess rule which details as under.

| S.No | Period | | Labour cess | Date of Deposit |
|------|------------|------------|-------------|-----------------|
| | From | To | | |
| 1. | 01.04.2019 | 30.06.2020 | 2217490 | 04.07.2020 |
| 2. | 01.07.2020 | 31.03.2021 | 1895243 | 31.03.2021 |
| 3. | 01.04.2021 | 31.03.2022 | 4066836 | 31.03.2022 |
| 4. | 01.04.2022 | 30.09.2022 | 1978830 | 31.10.2022 |
| 5. | 01.10.2022 | 31.12.2022 | 483834 | 24.01.2023 |
| 6. | 01.01.2023 | 31.03.2023 | 1597931 | 31.03.2023 |

It is evident from the above that Division had not deposited the amount of labour cess timely . The HOO/DDO is advised to deposit the labour cess in stipulated time to Delhi Building and other Construction Workers Welfare Board.

The Executive Engineer(C), South Road II (Division M-411) Andrews Ganj, New Delhi-110049(2019-20 to 2022-23)