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

Sub:- Audit Report of Executive Engineer (C) (North) Roads, PWD (M-313), Opp. Khalsa College, Mall Road, Delhi for the period 2017-19.

INTRODUCTION:-

The I.A.R on the accounts of Executive Engineer (C) (North) Roads, PWD (M-313), Opp. Khalsa College, Mall Road, Delhi for the period 2017-19 was conducted by the field Audit party No. VI comprising of Sh. Ajay Kumar Chandna, IAO, Sh. Amit Kumar Sinha, AAO and Sh. Sukhbir Singh, UDC. The Audit was conducted during the period from 22/08/19 to 04/09/19 (10 working days). This was the internal audit.

AIMS AND OBJECTIVES:-

The main objective of PWD civil Road Maintenance (Division M-313), Delhi is maintenance of road, footpath, drain, service road etc. of about 158 KM length of road.

HOD/HOO/DDO's/CASHIERS:-

POST	NAME OF THE OFFICER	DESIGNATION	PERIOD
HOD	Sh. U C Mishra	Chief Engineer	01.04.17 to 05.09.17
	Sh. A K Pandit	Chief Engineer	05.09.17 to 28.11.18
	Sh. Mathura Prasad	Chief Engineer	28.11.18 to 31.03.19
HOO/DDO	Sh. Bishamber Das	Executive Engineer	01.04.17 to 06.06.17
	Sh. Vikram Pal	Executive Engineer	06.06.17 to 31.03.19
CASHIER	Sh. Surender Kumar	UDC	01.04.17 to 29.08.18
	Sh. Rajinder Singh	UDC	30.05.18 to 31.03.19

Budget Allocation & Expenditure for the year 2018-19

Financial year	Budget Allocation	Expenditure
2017-18	16929000000	16875000000
2018-19	16665000000	16010000000

Statutory Audit:-

The Statutory audit of the Executive Engineer (C) (North) Roads, PWD (M-313), Opp. Khalsa College, Mall Road, Delhi was conducted upto 2016-17 by AG (Audit), Delhi.

Vacancy Statement:-

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
3.	Group C	21	21	00



Maintenance of Records:-

The maintenance of records of Executive Engineer (C) (North) Roads, PWD (M-313), Opp. Khalsa College, Mall Road, Delhi for the period 2017-19 was found satisfactory subject to observations made in current audit report and in test audit note.

Old Audit report

There were 14 audit para's outstanding in the previous audit report. The Department has made compliance of two paras as such two paras settled & two paras has been settled as taken as fresh. The remaining 10 para's have been incorporated with current audit report as part-I (old audit report).

(A)

S. No.	Year	Total Para's	Para Settled	Para no. of settled para's	Outstanding Para's with para No.
1	2007-08	02	NIL	NIL	1,2
2	2008-10	07	01	08	3,4,5,6,7 & 9
3	2010-17	05	03	01, 04 & 05	02 & 03
TOTAL		14	02	04	10

(B) Details of Old Recovery:- NIL

(C) Current Audit Report :-

Details of Current Recovery (Audit period 2017-19):- 3,37,005/-

S. No.	Memo No.	Details of Recoveries (Amount in Rs.)			Incorporated in Para No.
		Raised	Recovered on spot	Balance	
1	18	3,37,005/-	NIL	3,37,005/-	5
	Total	3,37,005/-	NIL	3,37,005/-	

The internal audit report has been prepared on the basis of information furnished and made available by the Executive Engineer (C) (North) Roads, PWD (M-313), Opp. Khalsa College, Mall Road, Delhi disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.


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

PART-I

Old Audit Report (2007-2017)

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PART-I : OLD AUDIT REPORT (2007-08)

PART II

(CURRENT AUDIT REPORT)

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Para No 1

Sub. : Comprehensive Maintenance of Ring Road and Outer Ring Road


Agreement No.	:	17/E.E/PWD-XXIV/05-06
Name of Work	:	Comprehensive Maintenance of Ring Road and Outer Ring Road, Delhi
Name of contractor	:	M/s Maheshwari Brothers Ltd.
Estimated Cost	:	Rs.25,81,85,412/-
Tendered Amount	:	Rs.30,00,42,534/-
Time allowed	:	3 Years
Stipulated Date of Start	:	24-08-2005
Stipulated date of completion	:	23-08-2008
Extended Date of Completion	:	23-12-2008

The Govt. of Delhi, through the Hon'ble Minister of PWD in the meetings held on 28-02-03 and 06-03-2003 had desired a comprehensive maintenance contract on important road corridors such as Ring Road and Outer Ring Road (approx 84 Km). Then in year 2003 a proposal was moved to bring a new concept of Maintenance of Ring Road and Outer Ring Road in Delhi for a period of 3 years, using machinery for sweeping operations, citing the maintenance.

A committee, consisting of Chief Engineer PWD Zone-3 as the chairman and three Superintending Engineers with road maintenance back ground, was constituted by the Engineer-in-Chief. The contract document was prepared by M/s RITES. The technical sanction of the detailed estimate and the Notice Inviting Tender were approved by the Chief Engineer, PWD Zone-III. The tenders were invited in two bid system and four tenders were received from reputed / experienced firms from across the globe. The work was awarded to M/s Maheshwari Brothers Limited, w.e.f. 24.08.05 for a period of three years i.e. up to 23.08.08, approved by the Delhi Works Advisory Board.

For the first time the work of Comprehensive Maintenance of urban roads has been tried as a pilot project by this division, on most important road corridors of the National Capital of India i.e. Ring Road and Outer Ring Road. Prior to the comprehensive maintenance, the maintenance of Ring Road and Outer Ring Road used to be done in a piecemeal manner through small contractors, wherein 8 Divisions, 16 sub divisions & nearly 30 Junior Engineers were looking after the civil work, the horticulture work was being looked after by the three Deputy Directors and their teams and sweeping work was being carried out by MCD.

The Comprehensive Maintenance is the Major Work of this Division.



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The above tender is an **item rate tender** (not a lump sum tender) and the payment made for actual quantities executed at site. It is one of the conditions of the agreement that the bill of the work shall be computerised, which renders the minimum possibility of human error in the accounting system.

As per the record the work done up to 23-08-2008 (i.e. for the stipulated period of 3 years), the details of the payment made through 15th R/A Bill (Cash Voucher No.64 dated 29-09-08) is as under:

- 1) For the agreement quantities: Rs.28,96,62,036/- (Against the tendered amount of Rs.30,00,42,534/-)
- 2) For Extra Items executed by the contractor: Rs.1,65,61,193/-
- 3) Payment due to increase in prices/wages after receipt of tender : Rs.2,68,50,601/-
- 4) Penalty imposed for non-performance of the work: Rs.49,12,832/-

During audit it has been felt that the concept of the Comprehensive Maintenance is a new concept but at the same it is observed that:-

- 1. It is not understood as to why the Department has not taken effective steps well in time so as to ensure the existence of new contract on or before completion of the existing contract and to rule out the possibility of extension or deviation of the existing contract.
- 2. The Deviation Statement No. 3 to be approved by Superintending Engineer, being the competent authority, PWD CRMC M-31 in accordance with the in-principle approval of the competent authority is still awaited, whereas the deviation statement no. 4 & 5 have already been approved by the competent authority i.e. Chief Engineer, PWD Zone M-3.
- 3. The new contract should have been put in place on 23.08.2008 but the same has not been put into effect even as on today despite Minutes of Meeting dated 22.07.2008 held in the chamber of Pr. Secretary, PWD. Reasons for delay may be intimated to Audit.

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Para No 2

Sub.: Blockage of Fund amounting to Rs. 232 crores.

The work Construction of Bridge and Approaches Over River Yamuna Downstream of existing Bridge at Wazirabad was estimated to Rs 459 Crores. The DTTDC agrees to under take the project as a deposit work, and will be completed within a period of 48 months i.e. by August 2008 after the receipt of seed money i.e. Rs 115 Lakh. The Memorandum of Understanding (MOU) between the Government of Delhi and DTTDC was signed on 27.08.2004. As per MOU:

- (1) **Clause 2.07:-** The funds are to be deposited in installments. 15% of the estimated cost shall be deposited as advance.
- (2) **Clause 2.10:-** It should be insured by DTTDC that, in no case deposits received from PWD are diverted to work of other Department nor money received in respect of the deposit work is diverted to other deposit work.
- (3) **Clause 2.08:-** DTTDC will send to the Government of Delhi the statement of expenditure along with schedule of deposit showing the progress of expenditure on deposit work settling forth the amount of the estimate the total deposit received and the progressive expenditure.

The Administrative Approval and Expenditure Sanction to the tune of Rs 459 Crore issued by AHC (PWD-III) in March 2006. An amount of Rs 2.15 Crore was paid to DTTDC during 2005-06 against the seed money of Rs 1.15 Crore and till date Rs 232 Crore has been paid to DTTDC which is more than 50% of the estimated cost.

But till date the work has not been awarded. No such information has been found/provided from which it can be seen that how much total amount has been utilized by DTTDC till date and no progress report has been found in the file. If the DTTDC is not sending the progress report, it is the violation of MOU Clause No. 2.08 & 2.09.

As per clause 2.10:- The funds cannot be utilized for other work/deposit work

- 1) As the amount of Rs 232 Crore is lying with the DTTDC, the interest amount thereon, if any, may be recovered or treated as a part of installment. As the work is still not awarded this resulted the blockage of Govt. money which could have been used for other projects. Department should take immediate steps.

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PART-II CURRENT AUDIT REPORT

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Para No. 1 (Reference Memo no :- 12 dated 19.04.2011)

Subject : Slow progress of the work of street scaping of Mall Road from Delhi University to Chhatrashal Stadium releasing of payment without withholding of amount as per the agreement.


The work of Street scaping of Mall Road from Delhi University to Chhatrashal Stadium was awarded to M/s. Satya Prakash & Bros. Pvt. Ltd. with the SDOS & SDOC was 27.10.2009 and 26.06.2010. The work included the following work :-

Nature of Work	Estimated Cost	Tendered Cost (18.18% above)
Electrical Work	47,18,844/-	55,76,730/-
Civil Work	19,05,71,397/-	22,52,17,276/-
Horticulture	90,98,316/-	1,07,52,390/-

The work was awarded vide agreement no. 03/2009-10 by Division No. M-343 and first payment was made from the Division No. M-343, later on all the payments were made from this Division M-313, total four Running Account Bills were paid for Civil Work and one bill was paid for Electrical Work till 31.03.10 by which the following payments were made to the contractor.

Electrical Work	10,42,468/-
Civil Work	5,04,08,291/-
	5,14,50,759/-

The total amount withheld till 31.03.2010 from the Running Account Bills was Rs 22,52,177/- which was made only from 1st R/A Bill. As per the mile stones of agreement 75% of the work was required to be completed till 27.04.2010 i.e. by 3/4th time allowed from SDOS. Hence at least 60% Financial Progress was to made by the end of March 2010, whereas only 22.29% of payment was released till 31.03.2010 for Electrical & Civil Work. Since the work was not executed as per the mile stones,



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hence as per the schedule F of the agreement 1% of the tendered value of the work was to be withheld for failure of each milestone which was not deducted from the payment made to the firm which needs to be clarified.

The monthly progress report for this work was called vide audit memo number 7 dated 08-04-2011 which was not produced to audit. Reasons for slow progress along with Hindrance Register, R/A Bills paid after 2009-10, Status of Horticulture Bills and other documents may be provided to next Audit Party during the next Audit time.

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Para No. 02 (Reference Memo no :- 05 dated 06.04.2011)

Subject : Discrepancies in work of Repair of Roads.
Name of Work :- A/R & M/O Ring Road and Outer Ring Road
Agreement No. 15 of 2008-09.

The work of repair of roads was awarded to M/s. Mahavir Prasad Gupta at the tendered cost of Rs 84,57,647/- being 107% above than the E.C. of Rs 40,74,011/- with the stipulated date of start and completion was 02.09.2008 and 01.11.2008. During the scrutiny of the work file alongwith other records the following discrepancies are observed :-


1. The Technical Sanction of the work was Rs 42,77,712/-. The final payment made was Rs 90,51,866/- As per section 2.5.2, the TS can be exceeded upto 10% beyond which Revised Technical Sanction shall be necessary. Here the amount of Final Payment exceeded by 10% but no revised technical sanction was included in the records produced to audit.
 2. The information published in press and on website of Delhi Government are differ from each other in respect of last date of issue of tender and time. It is 11.08.2008 by 4.00 PM as per tender notice at website whereas it was 12.08.2008 upto 4.00 PM as per NIT, which needs clarification.
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3. This is the 3rd call of tender, reasons for rejecting the previous two calls alongwith expenditure incurred on each occasion along with the copy of justification of cost was called vide audit memo number 05 dated 06.04.2011 which was not provided to Audit. In the absence of which audit is not in the position to comment on it.

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Para No.03 (Reference Memo no :- 11 dated 15.04.2011)

Subject : Discrepancies in awarding the work orders.

The work of providing the services of account functionaries in the O/o the Chief Engineer Zone M-3 from 01/05/2008 to 31/10/2008 was provided to M/s. K.P. Singh & Co. vide W.O. No. 4 dated 30.04.2008. During 2009-10 the same work was again awarded to the same firm vide Work Order No. 03 dated 01.05.2009. For the period 01.05.2009 to 31.10.2009. In this matter the following points may be clarified.

1. This is not a work here the type of service taken through work order is simply the service of a consultant for which the Rule No. 163 of GFR was not followed, when the O/o the Chief Engineer has the separate budget provision with separate DDO then hiring the Accounts Functionaries from the this office is only to inflate the cost of work project.
 2. For taking the Services of any additional personal other than the sanctioned post, the approval from A.R. Department and Finance Department of Delhi Government is mandatory. No such approval was obtained from these department before executing the W.O.
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3. The quotations received envelope attached with the W.O. were not sealed, it means the quotations are spot quotations. The spot quotation can only be called in very emergency circumstances whereas this work is not of emergency nature . Reasons for calling the spot quotations may also be provided to audit.

(6) **Para No. 04 (Reference Memo no :- 15 dated 20.04.2011)**

Subject : Work of Road Restoration (Deposit Work of Rs 33,377).


During the test audit, it was observed that an amount of Rs. 33,377/- was received from Bharti Airtell Ltd. On 10.04.08 whose receipt entry was made at Page No. 149 of the Cash Book as deposit work of Road Restoration. As per the section 3.6 of CPWA Manual, it is the duty of Ex-Engineer to settle their accounts against the deposit work expeditiously so that the amount in the books of the Audit as well as the client does not remain unsettled for long. The monthly account for the period April 2008 to June 2008 does not show any debit amount in Part II whereas the amount had been received for these type of works. It was asked vide audit memo number 15 dated 20.04.11 whether these works were actually executed, if so, then which account was debited for this work as there is no debit in Part III of the monthly account from 04/08 to 06/08 but no reply along with the relevant work file were received from the division. Hence the audit may be intimated accordingly about the factual position of these type of cases.

(7) ⁰⁷ **Para No. 05 (Reference Memo no :- 13 dated 18.04.11)**

Subject : Fore closure of work due to non clearance of Site.

According to Section 15.1.(2), before approval of NIT, it is desirable to see the availability of clear site, funds and approval of Building Plan from Local Bodies.

But the above provision was not followed in approving the NIT and further agreement to M/s. K.P. Singh & Co. for the work of providing and laying drainage system in Vijay Nagar and Rajpura on Road No. 48 (ID 9449). The work was awarded to the firm with the SDOS & SDOC was 02.07.2009 and 01.09.2009 but the work could not be started and foreclosed on 13.01.2010 due to non availability of free site.



Hence the expenditure incurred on advertisement was the wasteful expenditure. The non followed of the above provision needs to be clarified.

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Para No. 06 (Reference Memo no :- 14 dated 18.04.11)

Subject : Revised Technical Sanction.

According to section 2.5.2 of CPWD Manual, the Technical Sanction can be exceeded upto 10% beyond which the revised T/S shall be necessary. During the test audit of M-313, it was seen that in the following works, the expenditure incurred increased more than 10% of the TS amount, the revised technical sanction, if obtained may be shown to audit

Agmt No.	TS Amount	Final Payment	% of Final Payment exceeded from TS amount
2008-2009			
01	2,01,600/-	2,63,220/-	30.56%
02	1,44,100/-	2,57,355/-	78.60%
12	9,65,400/-	11,68,480/-	20.00%
2009-10			
20	7,29,000/-	9,24,299/-	26.78%
33	30,25,000/-	36,25,083/-	19.83%

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Para No. 07 (Reference Memo no :- 03 dated 06.03.2011)

Subject : Public Works (Suspense) Deposit.

During the test audit of M-313 for the period 2008-10, it was found during checking of Monthly Account and other related records, it is found that a heavy outstanding balance is lying in 8443/Para II / II / V as per the following details :-

[Handwritten signature]

Part II Rs 34,84,198/-
Part III Rs 11,302,925/-
Part V Rs 60,88,765/-

While examining the balances under Part II cash deposited by contractor as security with the reference to the balance shown in schedule of deposit / suspense deposit register, it come to notice that the amount are lying unclaimed since 1986.

In pursuance of instruction contained in Receipt & Payment rules the undisputed / unclaimed amount which is lying for more than three years old should have been credited / adjusted to Government Accounts immediately. The same audit objection was raised in 2007-08, audit report.

Reasons for lying such a huge unadjusted balances may be elucidated to Audit.

Para No. 08(Reference Memo no :- 04 dated 06.03.2011)
Subject : Time bared cheque amounting to Rs 24,76,205/-

As per receipt and payment rule 47(2) a cheque remaining unpaid for six 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 acknowledgment 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 2010, it has been noticed that cheque amounting to Rs.24,76,205/- which were issued by the Division but not encashed and became time barred (list attached). These cheques relate to the period from 1991 to 2009, these cheques have become more than six months old, because of no claim / dispute there is no possibility of encashment of these cheques. Reason for its non-encashment or if any fresh cheques were issued in lieu of these cheques may be intimated to Audit. Who may take immediate steps to settle these

accounts as per rule, under intimation to Audit. The same audit objection was raised in 2007-08, audit report.

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Para No. 9 (Ref. Audit Letter 11.04.2011)

Sub:- Verification of remittance.

It has been found that

On verification of Remittances from PAO 12, a challan dt. 26.03.2010 amounting to Rs. 20,569/- only an amount of Rs. 10,569/- is verified by the PAO & Rs. 10,000/- is not available in the books of PAO. This needs to be clarified.

Para No. 10 (Ref. Memo No. 1,2,6,7, dated 28.03.11,06.04.11, 07.04.11, 08.04.11)

Sub :- Non Production of Records

The following records were not provided to the audit :-

1. Contractor Ledger
2. Work Progress Report/MBs/Justification of agreement number 03/09-10(M-343),15/08-09(M-313)
3. Detail and records pertain to Arbitration/Court cases
4. Inspection Reports
5. Records of vehicles
6. MAS & T&P Register
7. Stock Register.

Taken a




(JASBIR KAUR)
IAO

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PART-III TEST AUDIT NOTE

Test Audit Note No. 01(Reference Memo no :- 16 dated 20.04.2011)

Subject : Service Books.

During the test check of Service Books, it was observed that pay of Smt. Roopa Devi Beldar, work charged staff was 6760 + 1600 (G.P.) on 30.06.2008. On 01.07.2008 her pay was fixed at 7020 + 1600 (GP) after giving her an increment of 3% whereas it was to be fixed at Rs 7010 + 1600 (GP). As 3% of (6760 + 1600 = 8360) is 250.80 and paise should be ignored while bounding off the pay, only any amount of Rupees is to rounded off to next multiple of 10 only.

Now her pay may be revised from 01.07.2008 and recovery may be made from her under intimation to Audit.

Further the Service Book of Smt. Roopa Devi Beldar and Shri Krishan Murari shows the following discrepancies which may be removed and shown to audit.

Nature	Service Book of	
	Krishan Murari	Roopa Devi
GPF Nomination	Not attached	Not attached
Leave A/c	Not upto date	Not upto date
Service verification from PAO (as going to be retired within 5 years)	Not done	Not done




(JASBIR KAUR)
IAO

CURRENT REPORT

PART - II

Para 1:- Non recovery of Rs. 4,937/- on account of Contractor Workers Welfare Cess.
(Memo no. 04)

The work of providing/supply of different type of drain covers amounting Rs. 4,93,710/- was ordered to Sh. Harpal Singh, Contractor vide supply order no. 01 dated 05-07-2014. As per term and conditions no.3 of the supply order "the necessary recovery as per Govt. Prevailing rates shall be made in the bills i.e. contractor's workers welfare cess @ 1%"

Scrutiny of first and final bill of the above stated work reveals that a payment of Rs. 4,93,710/- was made to Sh. Harpal Singh vide bill no. 17 dated 02-08-2014 but department has not made recovery Rs. 4,937/- i.e. 1% of Rs. 4,93,710 on account of contractor workers welfare cess from the Contractor bill as mentioned in term and condition in the supply order.

Necessary steps should be taken to recover Rs.4,937/- from the concerned Contractor at the earliest possible after due verification of records under intimation to audit. Other similar cases may be reviewed at your own level.

Para 2: - Wasteful expenditure of Rs. 95,736/- due to fore-closure of works due to non-clearance of site.

(Memo no. 01 & 09)

According to section 15.1(2) CPWD Works Manual 2014, before approval of NIT, it is desirable to see the availability of clear site, funds and approval of building plan from local bodies. But this provision was not followed in approving the NIT of the following works:-

Agreement no	Name of work	Name of Agency	Tendered Amount	Scheduled Date of Start	Scheduled Date of Completion	Expenditure incurred on Advertisement
36/2014-15	Providing Tractor with Trolley for day to day maintenance of various road	Brij Bhushan	9,56,030	05.07.14	04.07.15	17,000
72/2014-15	Widening of Road including subway near Nigamboth Ghat	Pawan Kumar	1,41,80,523	01.11.14	28.02.15	24,011
87/2014-15	Remodelling of S.W. Drain in Jahangirpur Area	Gupta Construction	62,85,020	03.01.15	01.07.15	44,725
31/2016-17	Hiring and operation of one mechanical vacuum sweeper for two months	Metro Waste Handling Pvt. Ltd	17,64,180	16.06.16	14.08.16	Nil (By D.I.P.)
48/2016-17	Construction of subway near Baba Khakshah/Balmiki Mandir at G.T.K. road near Azadpur	Renu Construction Co.	2,89,88,364	18.07.16	13.01.17	Nil (By D.I.P.)
47/2013-14	Providing seal coat of hot rubberised bitumen at road no. 45	Mool Chand	11,17,188	18.08.13	16.09.13	10,000
TOTAL						95,736

The above stated works were awarded to the Contractors/Agencies mentioned against each work, but these works could not started and fore-closed due to non-availability of free-site. Hence the expenditure of Rs. 95,736/- incurred on advertisement of above NITs in the Newspapers was the wasteful expenditure.

The Departments should follow the above provisions of CPWD Works Manual before award of works to the Contractors.

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Para 3 :- Irregular Expenditure amounting to Rs. 16,60,243/- made without approval of Finance Department & Charged to Work (Memo no. 10)

During scrutiny of paid vouchers, it has been revealed that the under mentioned expenditure during the audit period has been incurred and charged to work in respect of the Division, Circle, Zonal Offices office without obtaining approval of the Finance Department GNCT of Delhi.

Month	Purchase of Computer/Laptop/Printer/UPS	Purchase of Furniture	Hiring of Vehicle	Outsourcing of Manpower
Jan-16	0	9900	0	83000
Feb-16	0	0	0	120000
Mar-16	0	0	34100	39000
Apr-16	0	0	31920	45000
May-16	1950	0	114885	0
June -16	0	72900	34960	72000
Jul-16	0	0	115575	0
Aug-16	0	0	31920	84000
Sep-16	0	0	34960	62500
Oct-16	0	0	75301	0
Nov-16	0	0	58075	62500
Dec-16	0	0	76802	125000
Jan-17	14850	0	31920	3000
Feb-17	14000	0	82869	0
Mar -17	0	0	64856	62500
Total	30800	82800	788143	758500

The procedure laid down in GFR under Rules 146 to 154 for procurement of goods & services and Schedule -V of Delegation of Financial Powers Rules 1978 have not been followed by the Division. Furniture and Computer items have been purchased without obtaining approval of the Finance Department. The purchase of Furniture and computer comes under economy ban and prior approval of the Finance Department is required for relaxation of economy ban.

Expenditure has been incurred on account of hiring of vehicles and engagement of Computer Operator, Technical Asstt. Clerk, Telephone operator,

Messenger, Sweeper in the office of the Zone, Circle, Division & Sub Divisions without obtaining prior approval of Finance Department which is irregular

Necessary steps should be taken to regularise above expenditure from the Finance Department at the earliest possible after due verification of records under intimation to audit. Other similar cases may be reviewed at your own level.

Para 4: - Outstanding balance under deposits.
(Memo no. 05)

During the test audit of monthly accounts of Executive Engineer, PWD, Civil Road Maintenance Division, M-313, for the month of March, 2017, it has been observed that a heavy outstanding unclaimed/ unadjusted balance is still lying in 8443 Part- II, III, IV. As per details given below:-

Form 79 MARCH 2017

Classes of Details	Opening Balance	Crediting during month	Total (2+3)	Debits during the month	Closing Balance (4-5)
Civil Deposits Security Deposits (Part II)	39612831	2410328	42023159	309420	41713739
Civil Deposits Public Works Deposits (Part III)	145963496	323957	146297453	2956596	143330857
Civil Deposits other Deposits (Part V)	18205867	8374783	26580650	6254941	20325709
Total	203782194	11109068	214891262	9520957	205370305

In pursuance of instruction contained in Receipt & Payment rules, the undisputed/unclaimed amount which lying in Part II & V for more than three years old should have been credited/adjusted to Government Account immediately. It should be done immediately under intimation to audit.

Para 5:- Non- production of Records
(Memo no. 08)

During test check of records of PWD Civil Road Maintenance Division, M-313, It has been observed that the following records for the audit period 2010-17 are not provided to audit :


1. List of idle store/equipments of unserviceable items
2. Lists of Govt. Vehicles for 2008- 2017.
3. Log book & History sheet of Govt. Vehicles
4. Records relating to filling petrol/diesels/CNG

Handwritten signature and notes:
P.A. [Signature]
[Signature]
[Signature]

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5. Records relating to repair/maintenance of Govt. Vehicles
6. LTC Register
7. Medical Register
8. Tuition Fee Register
9. Stock /M.A.S Register for 2008-17
10. Contractor Ledger for 2008-10
11. Work Progress Report/MS/Justification of agreement number 03/09-10(M-343), 15/08-09(M-313) for 2008-10
12. Inspection Reports for 2008-10

The above records should be shown to the next audit party.



(ASHOK KUMAR MEHAN)
Audit party no. XXXV

TEST AUDIT NOTE

TAN 1: Non-following of guidelines regarding publicity of tenders (Memo no. 03)

As per Para 17.3 (i) of CPWD Works Manual 2014 the request to DAVP for release of advertisement should be sent well in advance so that adequate time is available for release through press.

Test check of records of PWD Civil Road Maintenance Division, M-313, It has been observed that in the following cases the NIT was Published in the Newspapers only before 02-03 days before last date of submission of bid.

S.No.	Name of Work	Estimated Cost	Last date of submission of bid	Date of actual publication in News paper
1	Providing & fixing Overhead Signage Board on BBM road etc.	73,18,770	05.05.14	02.05.14
2	Repairing of Footpath and berm at Road no. 51	19,51,665	13.01.15	10.01.15
3	Repair of footpath and S.W. drain on Jahanara Marg	19,85,152	13.01.15	10.01.15
4	Desalting of drain at various road	28,22,618	13.01.15	10.01.15
5	Improvement of Carriageway & footpath at Rajpur Rd.	2,11,43,963	02.01.15	31.12.14
6	Providing and fixing Crash barrier etc.	3,78,110	02.01.15	31.12.14
7	Restoration of roadcut by DJB on Avtar Singh Marg	28,10,153	09.02.15	06.02.15

The Departments should follow the above provisions of CPWD Works Manual for publicity of NIT in Newspapers

TAN 2 : Un-realistic Estimates (Memo no. 07)

During Test check of records of PWD Civil Road Maintenance Division, M-313, for the period 2010-11-2016-17 It has been noticed that there are huge variation between the estimates cost and the tendered amount ranging from 30.02 % to 58.68%. A few instances are as under:-

S.No.	Agreement No.	Name of Work	Estimated Cost (In Rs.)	Tendered Amount (In Rs.)	Variation % age
1	04/ 2010-11	General Maintenance of Road	8,31,974	4,99,268	39.99 below the Estimate Cost
2	05/ 2012-13	Misc. Repair Work	1,77,13,892	1,18,87,793	32.89 below the Estimate Cost
3	25/ 2014-15	Imp. Of carriageway, footpath under Division	73,18,770	51,21,511	30.02 below the Estimate Cost
4	63 /2014-15	Restoration of road cut by various agencies	22,65,859	11,88,443	47.55 below the Estimate Cost
5	80/ 2014-15	Road Marking with Paint at Ring Rd.	27,94,173	11,62,097	58.41 below the Estimate Cost
6	81 /2014-15	Restoration of road cut by various agencies	26,62,667	11,00,214	58.68 below the Estimate Cost

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(2)

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


The necessary steps may please be taken so that such instances may not happened in future

TAN 3 :- Time Barred Cheque
(Memo no. 02)

As per receipt and payment rule 47(2) a cheque remaining unpaid for six 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 acknowledgment of the stop order may be insisted for the bank.

While scrutiny of Form 51 – Schedule of Reconciliation of cheque drawn and remittances and other related records for the month of February 2017, It has been noticed that cheques amounting to Rs. 27, 58,766/- which were issued by the Division but not encashed and became time barred (list attached). These cheques relate to the period from 1991 to 2012, these cheques have become more than six months old, because of no claim/dispute there is no possibility of encashment of these cheques.

The department should take necessary action as per Rule 47 of Receipt & Payment rules for cancellation of the above time barred cheques and then write back the amount in their accounts.


(ASHOK KUMAR MEHAN)
Audit party no. XXXV

Annexure - I

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DDO Code No. 120073

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Detail of difference for the month of March 2017 (Form 51)

Sl. No.	Particulars of Cheque		
	Date	Cheque No.	Amount
1	15.11.91	A-975832	418
2	31.03.93	A-476679	854
3	10.11.93	C-066708	240
4	25.05.94	A-253046	1390
5	24.03.93	A-976659	534
6	29.03.93	A-976657	766
7	29.03.93	A-976650	315
8	02.03.95	C-019727	1100
9	15.03.95	A-253525	8779
10	25.03.95	A-253554	1893
11	18.08.95	A-253784	500
12	09.02.96	C-135537	1096
13	27.02.96	C-135543	2332
14	20.03.96	A-347269	1934
15	31.10.96	A-347654	636
16	06.05.97	A-348038	625
17	22.08.97	A-348191	1928
18	27.08.97	A-348206	592
19	04.09.97	A-348208	6883
20	04.09.97	C-135683	109275
21	18.09.97	C-135687	18600
22	23.10.97	A-348309	6160
23	27.10.97	C-135698	83700
24	13.11.97	A-348386	13450
25	26.12.97	A-348465	2083
26	19.02.98	A-603568	1102
27	06.02.98	A-603580	6450
28	31.03.98	C-135728	138511
29	03.07.98	A-603798	150
30	11.11.98	A-905015	4643
31	06.01.99	A-905105	2100
32	08.03.99	A-905205	930
33	24.03.99	A-905231	95020
34	24.03.99	A-905234	2021
35	12.03.99	C-135841	20925
36	20.03.99	C-135846	20925
37	27.03.99	C-135850	20925
38	30.03.99	C-135851	3624
39	24.08.99	A-905517	100000
40	25.08.99	A-905529	53411
41	14.03.2000	A-905880	400
42	27.03.2000	C-146429	1200
43	16.08.2000	C-146484	1190
44	07.12.2003	A-28334	15000
45	09.05.2005	C-322837	4425
46	16.01.2006	A-076054	1060
47	31.03.2006	A-076202	930
48	07.07.2006	C-401048	1621566
49	12.11.2007	A-202568	50311
50	19.12.2007	A-211207	34784
51	24.07.2008	A-663419	2260
52	12.06.2009	A-929224	6258
53	02.02.2010	A-929472	81201
54	02.06.2010	A-929573	2724

C/o 2560130

Sl. No.	Particulars of Cheque		
	Date	Cheque No.	Amount
E/F			
55	23.07.2010	A-929607	2560130
56	07.08.2010	C-476075	8100
57	14.12.2010	A-929738	28678
58	18.01.2011	A-929790	1300
59	15.06.2011	A-929941	6000
60	15.06.2011	A-929942	569
61	04.07.2011	A-929962	134
62	28.11.2011	C-476216	133456
63	21.01.2012	C-476233	6095
64	10.02.2012	C-476236	1839
Total A			2758766
65	24.03.2017	C-515422	9148
66	30.03.2017	A-848560	1932232
67	30.03.2017	A-848561	203576
68	31.03.2017	A-848562	25140858
69	31.03.2017	A-848563	388044
70	31.03.2017	C-515424	10000
Total B			45073948

Grand Total 47832714

[Signature]
Executive Engineer
North Roads (M-316),
FWD(GNCTD), Delhi-54

[Signature]

PART-II

Current Audit Report (2017-19)

Para No. 1 Public Works (Suspense) Deposit of Rs. 18,66,44,353/-
(Ref. audit memo No 5 dated 26.08.2019)

During test check of monthly account of Executive Engineer (C) (North) Roads, PWD (M-313), Opp. Khalsa College, Mall Road, Delhi for the month of March, 2019, it was observed that an amount of Rs. 18,66,44,353/- was lying outstanding under the head "Public works Deposits" as details given below:-

Classes of Deposits	Amount as on 31.03.2019
Cash Deposits of Contractors as security Part-II	4,13,93,802/-
Deposits of works to be done Part-III	11,99,85,497/-
Miscellaneous deposit Part V	2,52,65,054/-
	18,66,44,353/-

Heavy accumulation under Part-II of Rs 4,13,93,802/-was indicative of non-review of Deposit Register at Divisional Level from time to time. This should now be reviewed and all deposits more than three years old where refund is due be credited to Revenue.

Accumulation of Rs 11,99,85,497/-under Part III was due to non execution of work against deposits. Details of deposits lying outstanding with the Department, Amount received, amount spend were not made available & thus it could not be verified how long the deposits were outstanding and which Department were involved.

Deposit of under Part V has accumulated due to withheld amount from contractor's bill on account of non-sanction of EOT cases, testing defects, pending works etc. Accumulation of Rs. 2,52,65,054/-was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

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



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Para No. 2 Office expenditure charged to works
(Ref. audit memo No 08 dated 26.08.2019)

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

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

Sl. No.	C.V. No.	Date	Gross Amount	Purpose of expenditure	Head of A/c to works charged
1	29,30,31	25.04.17	20760/-	Electricity bill	3054
2	6	02.05.17	11591/-	Photocopy bills	3054
3	16	05.06.17	9160/-	Photocopy bills	3054
4	40	20.06.17	31100/-	Electricity bills	3054
5	48	22.06.17	9730/-	Photocopy bills	3054
6	58,59,60	24.07.17	48540/-	Electricity bills	3054
7	39,40	21.08.17	39610/-	Electricity bills	3054
8	21	08.09.17	11745/-	Electricity bills	3054
9	68	23.09.17	1424/-	MTNL	3054
10	18	16.10.17	12647/-	Photocopy bill	3054
11	45,46,47, 48,49,50	20.03.18	10275/-	Electricity bills	3054
12	62-66	27.04.18	9778/-	Telephone bills	3054
13	23-28	22.05.18	10186/-	Telephone bills	3054
14	11	09.07.18	11293/-	Electricity bills	3054
15	63	25.07.18	12288	Photocopy bills	3054
16	54-55	21.08.18	15071/-	Electricity bills	3054
17	68-69	25.09.18	2334/-	MTNL	3054
18	16-19	22.11.18	8786/-	MTNL	3054
19	52-53	20.12.18	11046/-	MTNL	3054

Necessary step should be taken to regularize the contingency expenditure charged under work head (Work contingency) from the competent authority, after due verification, under intimation to audit. Other similar type of cases may also be taken into similar action.



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Para No. 3 Foreclosure of work due to non availability of clear site
(Ref. audit memo No. 14 dated 27.08.2019)

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

During the test check of file No. 54(2123)/North Roads/PWD/NR12 it is revealed that PWD (M-313), Opp. Khalsa College, Mall Road, Delhi awarded the works of "A/R & M/O Roads under PWD North Roads, Delhi during 2017-18 (SH:- Redevelopment of Rain Water Harvesting System under Azadpur Flyover and Azadpur Round About under Sub Division NR-12)" to M/s Sanjay Kaura vide agreement no. 19 of 2018-19 at a tendered cost of Rs. 10,18,120/- which is 7% below the estimated cost of Rs. 10,94,693/- put to tender with the stipulated date of start and completion of 04.05.2018 and 02.06.2018 respectively.

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

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



Para No. 4 Unfruitful Expenditure of Rs. 31.71 lakhs due to stoppage of works

(Ref. audit memo No. 15 dated 27.08.2019)

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

During the test check of file No. 54(2112)/North Roads/PWD/NR12 & File No. 54(2138)/North Roads/PWD/NR12 it is revealed that PWD (M-313), Opp. Khalsa College, Mall Road, Delhi awarded the following works:-

S. No.	Agmt No.	Name of Scheme	Awarded Agency	Estimated Cost	Tender Amount	SDOS	SDOC	Expenditure incurred	Reason to foreclosure of works
1	66	A/R & M/O Roads under PWD North Roads, Delhi during 2017-18 (SH:- Repair and remodelling of drain near Bikaner Shop to Tyagi Hospital at Mall Road Extension)	Dinesh Kumar Goyal	4816602	3809932	25-02-18	25-04-18	18,57,150/-	Due to scope of work reduced
2	13	A/R & M/O Roads under PWD North Roads, Delhi during 2017-18 (SH:- Repair of drain, culverts & drain chamber near Sanjay Enclave, Ramgarh Colony and Main Jahangirpuri Road under Sub Division NR-12)	Dilshad Khan	4234600	3037055	30-04-18	28-06-18	13,13,561/-	Due to administrative reason
3	Total							31,70,711/-	

The above works could not be completed by the Department due to reason mentioned above for their foreclosure. At the time of stoppage of works a total of Rs. 31.71/- lakhs were incurred.



The department as the executing agency did not ensure as stipulated in the Codal provisions through prior survey before award of the work. Further, it was open to the department to decide the scope of work and the administrative part before start of work or issued of tenders. Thus in both works the expenditure of Rs. 31.71/- lakhs incurred was rendered unfruitful.

Para No. 5 Non forfeiture of Performance Guarantee for rescission of works amounting to Rs. 3,37,005/-
(Ref. audit memo No. 18 dated 30.08.2019)

During the test check of records provided to audit it is revealed that the Executive Engineer (C) (North) Roads, PWD (M-313), Opp. Khalsa College, Mall Road, Delhi has not forfeited the Performance Guarantee for recession of following works:-

1. Name of work:- Desilting/Cleaning of drains and removal of malba/ sludge etc from Western Yamuna Canal to Bawana and Bawana to Mazra Dabas

Name of Contractor:-	Anmol Infratech
Stipulated Date of start:-	03.04.18
Stipulated date of completion:-	29.09.18
Estimated Cost:-	Rs. 48,10,176/-
Tendered Cost:-	Rs. 35,35,479/-
Performance Guarantee deposited by Contractor	Rs. 1,76,774/-

2. Name of work:- Desilting/Cleaning of drains and removal of malba / sludge etc to Tatesar to Auchandi Border, Auchandi Border to Bawana, Bawana to Sannot Mor

Name of Contractor:-	Anmol Infratech
Stipulated Date of start:-	07.04.18
Stipulated date of completion:-	03.10.18
Estimated Cost:-	Rs.41,61,842/-
Tendered Cost:-	Rs. 32,04,618/-
Performance Guarantee deposited by Contractor	Rs. 1,60,231/-



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On scrutiny of the above said work file it come to notice of the audit that these works could not be completed and the clause 3 notices were served to the agency vide letter no 54(2131)/North Roads/PWD/NR-15/1933 dated 11.05.18 and 54(2132)/North Roads/PWD/NR-15/1934 dated 11.05.18 respectively. The clause 3 of the agreement of the above said work states that:-

Clause 3 When contract can be determined (iii) if the contractor fails to complete the work within the stipulated date or items of work with individual date of completion, if any stipulated, on or before such date (s) of completion and does not complete them within the period specified in a notice given in writing in that behalf by the Engineer-in-charge.

(iv) if the contractor persistently neglects to carry out his obligations under the contract and/or commits defaults in complying with any of the terms and conditions of the contract and does not remedy it or take effective steps to remedy it within 7 days after a notice in writing is given to him in that behalf by the Engineer in charge.

When the contractor has made himself liable for action under any of the case aforesaid, the Engineer-in-charge on behalf of the President of India shall have powers:

(a) To determine the contract as aforesaid (of which termination notice in writing to the contractor under the hand of the Engineer-in-charge shall be conclusive evidence). Upon such determination, the Security Deposit already recovered and Performance Guarantee under the contract shall be liable to be forfeited and shall be absolutely at the disposal of the Government.

As per the above clause of CPWD manual, the Department fail to forfeit and deposit the Performance Guarantee of the above works in Govt. Account, which comes out to Rs. 3,37,005/- (Rs. 1,76,774/- + Rs. 1,60,231/-)

The Division may be taken necessary steps to forfeited of above said money and deposited in govt. account under intimation to audit.



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Para No. 6 Non production of records
(Ref. audit memo No. 1 dated 22.08.19)

The following records/information not produced to audit. (The same observation was made in previous audit report 2010-17)

1. List of idle store/equipments of unserviceable items
2. Lists of Govt. Vehicles/log book & history sheet of Govt. Vehicles/record relating to filling petrol/diesel
3. MAS Register
4. Spouse information (2017-19)



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

Test Audit Notes

TAN 1 Non-Maintenance of Contractor Ledger (Ref. audit memo No. 07 dated 26.08.2019)

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

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

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

TAN 2 Improper maintenance of Service Books (Ref. audit memo No. 10 dated 26.08.2019)

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

1) **Service Book to be shown to the official every year.**

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



2) **Re-attestation of Bio-data:**

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

3) **Verification and communication of qualifying service after 18 years of service**

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

4) Photo of the employee should be pasted and attested at first page of Service Book. However, in the most of the cases, photos have not been found pasted/or attested.

5) Entry of Aadhar Number has not been made in the service book of staff as per instruction circulated by the Pr. Secretary (Finance) Finance Deptt. GNCT of Delhi. Vide No. F3 (03) / 2015/T-1/Pr.AO/ 2025-26 dated 10.09.2015. It has further been advised that detail of Aadhar Number of employee in pension papers of the employees who are going to retire should invariably be made so as to enable the PAO to mention the details of Aadhar Number in pension payment orders.

6) Rule 26(1) of CCS (Leave Rule) stipulate that the credit of Earned leave/ HPL should be afforded in advance in leave account on 1st January and 1st July of every year but the Department has not adopted this system. However, in the most of the cases, the leave account has not been signed/updated/recorded in the Service Book properly.

Necessary step should be taken to remove the above mentioned shortcoming.

TAN 3 Shortcomings in maintenance of Cash Books
(Ref. audit memo No.16 dated 29.08.2019)

During the test check of Cash Books the following deficiencies/shortcomings are noticed:-



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CASH BOOK (W.E.F. 01.04.2017 to 23.06.2017)

- (I) Upper column left blank.
- (II) The closing balance certificate at the end of month has not been properly stamped.
- (III) Cutting/overwriting/use of fluid is not attested e.g. at page no. 51, 68, 74, 84, 86, 98, 152, 158, 174, 180, & 198

CASH BOOK (W.E.F. 24.06.2017 to 28.03.2018)

- (I) Upper column left blank.
- (II) The closing balance certificate at the end of month has not been properly stamped.
- (III) Cutting/overwriting/use of fluid is not attested e.g. at page no. 153, 167, 171, 172, 174, 176, 193, 195 & 200
- (IV) Charge handed over/taken over has not been properly recorded at page no. 194

CASH BOOK (W.E.F. 28.03.2018 to 27.12.2018)

- (I) Upper column left blank.
- (II) The closing balance certificate at the end of month has not been properly stamped.
- (III) Cutting/overwriting/use of fluid is not attested e.g. at page no. 41, 46, 48 & 131

CASH BOOK (W.E.F. 28.12.2018 to 31.03.2019)

- (I) Upper column left blank.
- (II) The closing balance certificate at the end of month has not been properly stamped.

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



TAN 4 Non-renewal of performance guarantee/security/EMD lying in the office
(Ref. audit memo No. 17 dated 29.08.2019)

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

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

S. No	Name of work	FDR/Bank Guarantee No.	Amount	Date of issue	Valid up to
1	A/R & M/O Roads under PWD North-Roads, Delhi during 2017-18 (SH: Providing watch & ward at Sub Division Office and sweeping and cleaning of toilet at Mukarba chowk under sub Division NR-14)	1141020	12900/-	07.02.18	07.11.18
2	A/R & M/O Roads under PWD North-Roads, Delhi during 2017-18 (SH: Cleaning of FOB, Subway of Mall Road Extn, between Model Town III to Mukarba Chowk under Sub Divn. NR-12)	1141068	27000/-	19.02.18	19.05.19
3	Road Restoration work at S.G.T. Nagar and Railway Road under Sub Division NR-14 Division North Roads	U29122631051	120000/-	14.03.18	14.03.19
4	A/R & M/O Roads under PWD North Roads, Delhi during 2017-18 (SH:- Providing services of Two Nos. maintenance van, labour and T & P etc under Sub Division NR-13)	7349448	120000/-	13.03.18	13.09.19

5	A/R & M/O Roads under PWD North Zone, Delhi during 2017-18 (SH: Mechanized Potholes Repairs on Bituminous Roads under North Zone, PWD, Delhi)	342758	772500/-	17.05.18	17.05.19
6	A/R & M/O Roads under PWD North Roads, Delhi during 2017-18 (SH:- Providing services of 3(Three) Maintenance Vehicles with required labour and T&P for Sub Division NR-14)	L228427	167000/-	25.04.18	25.06.19
7	A/R & M/O Roads under PWD North-Roads, Delhi during 2018-19 (SH: Providing services for miscellaneous day-to-day office works in PWD Offices under Sub-Division NR-13)	1141359	21000/-	01.05.18	01.05.19
8	A/R & M/O Roads under PWD North Roads, Delhi during 2018-19 (SH:- Providing and stacking of Instant Curing Ready Mix/Cold Mix bituminous material for pothole repairs under Sub-Division NR-13)	0485512	23100/-	10.10.18	06.02.19

Necessary steps should be taken for settlement of these FDRs/Bank Guarantees under intimation to Audit. Other similar type of cases may also be reviewed under intimation to Audit.

TAN 5 **Improper maintenance of Stock Registers.**
(Ref. audit memo No 19 dated 02.09.2019)

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

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



On scrutiny of the Stock registers of 2017-19 produced to Audit Party, it has been observed that no physical verification of consumable and Non-Consumable items as well as Consumable items was undertaken by the O/o Executive Engineer, (C), (North) Roads, PWD (M-313), Opp. Khalsa College, Mall Road, Delhi

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

- (a) A number of cutting/overwriting made in the stock register has not been authenticated by the store officer/incharge.
- (b) Initials of store keeper/Officer-in-charge and the initials of recipient are done by the same officer/official.

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



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