

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

**AUDIT REPORT OF OFFICE OF E.E. (C), PWD, NORTH WEST, ROAD 1, M-311(N),
MUKARBA CHOWK, DELHI 110033 FOR THE PERIOD 2019-20 To 2022-23.**

INTRODUCTION

The Internal Audit Report on the accounts office of **E.E. (C), PWD, North West, Road 1, M-311(N), Mukarba Chowk, Delhi 110033 for the period 2019-20 to 2022-23** was conducted by the field Audit Party No. I comprising of Sh. Shyam Sunder Dhingra, IAO/AO. The audit was conducted during 10 working days between 09.11.2023 to 22.11.2023

AIMS & OBJECTIVES

The Office of Executive Engineer, North West Road-1 is aimed to maintain roads under its jurisdiction which are approximately 100 KMs in length and engaged in planning, designing, construction and maintenance of roads in the field to ensure infrastructure development. PWD NWR-1 also sustains and preserves these assets through a well developed system of maintenance which includes amongst others specialized services like rehabilitation works, roads signage and aesthetic treatments. PWD Delhi carries out its activities of assets creation on the basis of the needs and requirement decided by the Govt. of Delhi and as assessed & appreciated by the PWD through its in house technical expertise. Works are carried out after obtaining formal administrative approval and expenditure sanction from the Govt. of Delhi within the allotted funds for the schemes. Also the various measures, to control pollution in Delhi, have been taken up by this office (NWR-1) such as deployment of Anti-smog Guns and Water Sprinklers etc.

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

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

HOO

S.NO	NAME	DESIGNATION	FROM -TO
1	Sh. B.P. Joshi	Executive Engineer	17.01.2019 to 31.01.2020
2	Sh. Supinder Singh	Executive Engineer	01.02.2020 to 06.05.2020
3	Sh. Bhupender Jogi	Executive Engineer	06.05.2020 to 30.10.2021
4	Sh. Supinder Singh	Executive Engineer	30.10.2021 to 14.07.2022
5	Sh. Harpinder Singh	Executive Engineer	14.07.2022 to Till Date

DDO

S.NO	NAME	DESIGNATION	FROM -TO
1	Sh. B.P. Joshi	Executive Engineer	17.01.2019 to 31.01.2020

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E.E. (C), PWD, North West, Road 1, M-311(N), Mukarba Chowk, Delhi 110033
2019-20 to 2022-23

2	Sh. Supinder Singh	Executive Engineer	01.02.2020 to 06.05.2020
3	Sh. Bhupender Jogi	Executive Engineer	06.05.2020 to 30.10.2021
4	Sh. Supinder Singh	Executive Engineer	30.10.2021 to 14.07.2022
5	Sh. Harpinder Singh	Executive Engineer	14.07.2022 to Till Date

CASHIER

S.NO	NAME	Designation	FROM -TO
1	Sh. Rajeev Kumar Chadda	UDC	04.04.2016 to 01.02.2021
2	Sh. Deepak Bhardwaj	LDC	20.01.2021 to 10.12.2021
3	Sh. Virender Singh	LDC	01.12.2021 to Till Date

Vacancy Statement: **E.E. (C), PWD, North West, Road 1, M-311(N), Mukarba Chowk, Delhi 110033**

Group	Post Sanctioned	Post Filled	Vacant Post
A	01	01	-
B	19	10	09
C	15	10	05
Total	35	21	14

Budget and Expenditure for the period 2019-20 to 2022-23

(Amount in Lakhs)

BUDGET DETAIL						
Year	Revenue (Non-Plan)			Capital		
	Budget allotted	Expenditure made	Balance	Budget allotted	Expenditure made	Balance
2019-20	1630.00	1626.8	3.2	1450.00	924.12	525.28
2020-21	700.00	699.82	0.18	623.00	621.38	1.62
2021-22	2183.00	2169.5	13.5	2595.00	2416.5	178.5
2022-23	1450.00	1449.7	0.03	3034.5	3025.6	8.8

Statutory Audit:

The Statutory audit of the **E.E. (C), PWD, North West, Road 1, M-311(N), Mukarba Chowk, Delhi 110033** has been conducted by AG (Audit), Delhi up to 2021-22 (March 2022).

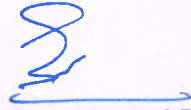


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E.E. (C), PWD, North West, Road 1, M-311(N), Mukarba Chowk, Delhi 110033
2019-20 to 2022-23

Maintenance of Records:

The maintenance of record of E.E. (C), PWD, North West, Road 1, M-311(N), Mukarba Chowk, Delhi 110033 for the period 2019-20 to 2022-23 found satisfactory subject to the observations made in the Current Audit Report and Test Audit Notes. However, for the audit conducted by audit party No.01 for the period 2019-20 to 2022-23.



(SHYAM SUNDER DHINGRA)
Inspecting Audit Officer
Audit Party No. 01

PART - I
OLD AUDIT REPORT

There were 09 audit paras outstanding for the period 2010 to 2019 involving recovery of Rs. 11,790/-. The department has submitted reply of 07 old outstanding paras out of which reply of 5 para are satisfactory. Hence, 03 para are fully settled amounting to Rs. 1,800/- and 01 para partially settled of Rs. 4,305/- and 02 para settled and taken as fresh. Remaining 04 outstanding audit paras with recovery of Rs. 5,685 have been incorporated in Current Audit Report (Part-II).

Year	Para No.	No. of Outstanding Paras	Para No. settled by Audit Party	Total Outstanding Paras
2010-16	1 to 4	04	01 (Fully Settled), 02 (02 Partially Settled) & 04 (Settled and Taken as fresh)	02
2016-19	1 to 5	05	02 & 04 (Fully Settled) 05 (Settled & Taken as Fresh)	02
TOTAL	09	09	05	04

Details of Old Recoveries

Period	S. No. of Para	Recovery of Para No.	Details of Recoveries (Amount in Rupees)		
			Raised	Amount Recovered/Regularized	Balance
2010-16	01 to 04	01 & 02	11,790	6,105	5,685
2016-19	05 to 09	0	0	0	0
Total			11,790	6,105	5,685

Current Audit

During the course of current audit, 22 Observation memos & 08 record Memo were issued highlighting various irregularities. Recoveries to the tune of Rs. 22,312/- were pointed out by the Audit.

The E.E. (C), PWD, NWR-1, M-311(N) has submitted reply of three Observation Memo. Hence, three observation memo amounting to Rs. 17,592/- has been settled on the spot. Remaining 19 observation memos and 01 to 08 record memo have been converted into 14 PARAs (including 01 para for non-production of record) with recovery of Rs. 4,720/- and 06 TAN and incorporated in Current Audit Report Part-II.

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Detail of Current Recoveries E.E. (C), PWD, North West, Road 1, M-311(N)

Memo No.	DETAILS OF PARA	Details of Recovery (In Rs.)	Recovered on the spot (In Rs.)	Balance to be recovered (In Rs.)	Whether PARA / TAN
3	Recovery of Transport Allowance amounting to Rs. 14,652/-	14652	14652	0	Settled
4	Short Recovery of License Fee amounting to Rs. 2,400/-	2400	2400	0	Settled
8	Recovery of cycle allowance amounting to Rs. 540/-	540	540	0	Settled
15	Short deduction of Income Tax (TDS) under section 194 J amounting to Rs. 4,720/-	4720	0	4720	PARA 6
	Total	22312	17592	4720	

The Internal Audit Report has been prepared on the basis of information / records furnished and made available by the **Office of E.E. (C), PWD, North West, Road 1, M-311(N), Mukarba Chowk, Delhi 110033** for the period 2019-2020 to 2022-23. The Audit disclaims any responsibility for non-production of record / information or mis-information provided by the **Office of E.E. (C), PWD, North West, Road 1, M-311(N), Mukarba Chowk, Delhi 110033**. The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on, the whole or a part of it, lies with the **Office of E.E. (C), PWD, North West, Road 1, M-311(N), Mukarba Chowk, Delhi 110033**. The Directorate of Audit is not responsible for any legal consequences arising at any time in the future, in whatsoever manner and whatsoever ways.



(SHYAM SUNDER DHINGRA)
Inspecting Audit Officer
Audit Party No. 01



List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department : Public Works (PWD)							
Sub department: (M-311(N) PWD CRMD M-311(N)/N-W R-1, Mukarba Chowk, GT Karnal Road, Delhi (1455/12)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2010	2016	1		Short deduction in respect of Health Scheme Contribution	O	1800
2	2010	2016	2		Short deduction in respect of CGEGIS	O	9990
3	2010	2016	3		Santon of extra item amounting to Rs. 12 lakh without any specific reason	O	0
4	2010	2016	4		Non production of Record (NPR)	O	0
5	2016	2019	1		Office expenditure charged to work	O	0
6	2016	2019	2		Discrepancies in nomination papers of Sh. Nizamuddin, Beldar	O	0
7	2016	2019	3		Discrepancies in awarding the work orders	O	0
8	2016	2019	4		Non revalidation of FDR/Bank Guarantees	O	0
9	2016	2019	5		Non production of Records	O	0

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

[Back](#)

Fully Settled
Partially Settled
Settled w.t.a. from
Fully Settled
Fully Settled
Settled w.t.a. from

TOTAL Old of Para = 09 = Rs 11790
 PARA Fully Settled = 03 = Rs 1800
 PARA Partially Settled = 01 = Rs 9990
 PARA Settled w.t.a. from = 02 = -

Balance Old of Para = 04 = Rs 5685

I. S. Dhillon
 IAO, Audit/July-01

(15)

PART - I
~~PART - II~~
 OLD AUDIT REPORT
 CURRENT AUDIT REPORT
 (01.04.2010 to 31.03.2016)

PARA NO. 01
 (Ref. MEMO. NO. 06 dt. 15.11.2016)

Sub:- Short deduction in respect of Health Scheme contribution

During the test check of PBR, the deduction, in respect of Health Scheme contribution, was made short of the following employees:-

Sl.No.	Name	Month	Amount deducted	Amount to be deducted	Recovery (in Rs.)
1.	Sh. Ram Kripal Meena, Beldar	March, 14 to June, 14	50x4=200	125x4=500	300
2.	Sh. Ram Meena, Beldar	March, 14 to June, 14	50x4=200	125x4=500	300
3.	Smt. Vidya Devi, Beldar	March, 14 to June, 14	50x4=200	125x4=500	300
4.	Sh. Jada Prasad, Beldar	March, 14 to June, 14	50x4=200	125x4=500	300
5.	Sh. Jai Bhagwan, Beldar	March, 14 to June, 14	50x4=200	125x4=500	300
6.	Mr. Nijamuddin, Beldar	March, 14 to June, 14	50x4=200	125x4=500	300
TOTAL					1800

The recovery of Rs. 1,800/- (Rupees Eighteen Hundred only) may be made after due verification and shown to audit.

PARA NO. 02
 (Ref. MEMO. NO. 09 dt. 16.11.16)

Subjec.: - Short deduction in respect of CGEGIS

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

The total recovery of Rs. 9,990/- (Rupees Nine Thousand Nine Hundred Ninety only) may be made after due verification and shown to audit.

PARA NO. 01

PARA PARTIALLY settled

TOTAL Rs = 9990

Settled Rs = 4305

Rs = 5685

(A=4795 + B=4540 + C=4720 + D=2450)

(A=915 + B=4360 + C=4930 + D=3480)

Detail in Annexure (A, B, C & D)

S. J. DHIRASRA

PARA-02

13

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PARA NO. 03

(Ref. MEMO. NO. 14 dt. 17.11.16)

Sub:- Sanction of extra item amounting to Rs. 12 lakh without any specific reason for the work strengthening of Road improvement of footpath & drain Daira Kalan to Holambi Khurd via Nayabans

The work strengthening of Road improvement of footpath & drain Daira Kalan to Holambi Khurd via Nayabans (Agreement No. 94/12-13) awarded at tendered cost of 11.85 crore which was 11.87% below the estimated cost of Rs. 13.45 crore. The work stipulated to be completed on 29.09.2013, was finally completed on 20.08.2014. The final payment of Rs. 14.29 crore was made which shows that the work which was awarded 11.87% below the estimated cost was finally completed 6.24% above the estimated cost and 20.59% above the tendered cost. Thus, the very purpose of award of tender below the estimated cost was also defeated. (Voucher No. 169 April 2015).

Scrutiny of final bill revealed that an extra item "providing and laying graded stone aggregate (size range 53mm to 0.075mm to wet mix macadam" was sanctioned. But extra item statement revealed that no specific reason for executing this item was mentioned in the remarks column of the statement under such circumstance genuineness of execution of items amounting to Rs. 12,28,378/- could not be verified in audit. This statement is also not signed by Executive Engineer.

The steps may be taken to rectify the above observation and shown to audit.

PARA NO. 04

(Ref. MEMO. NO. 01, 04 & 11)

Sub:- Non-Production of Record (NPR)

1. **REGISTERS:** Stock i/c dead stock, Stamp Paper, Acquaintance Roll, Property, T.R.-5 Stock, Attendance, Long term/Short term Advance, Photocopier
2. Income Tax calculation Performa along with supporting documents
3. Budget allocation and expenditure for the year 2010-11 and 2011-12.
4. G.P.F. Ledger, Broad Sheet and Index Register of Class-IV employees, if any
5. LTC/TA/Conveyance Allowance/Children Education Allowance and their bills
6. Rent/Electricity/Water
7. All Advertisement files
8. Detail of court cases
9. Spouse information as per Proforma
10. Fidelity and Surety Bond of Cashier/Store keeper
11. Log Book and History Sheet of the Vehicles i/c on strength and for hired/Computers/AC's etc.
12. Detail of employees drawing Family Planning Allowance on account of sterilization as on date.
13. Expenditure Statement Reconciled with concerned P.A.O. as on 31.03.11 to 31.03.16

*sent to
as per*

I. J. DINGRAM

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(13)

- 14. Details of final payments of G.P.F. made during 01.04.2010 to 31.03.2016.
- 15. Double Transport Allowance/ or Special pay, if any, paid to the employees as on date.
- 16. Detail of outstanding Abstract Contingent/Medical/LTC etc. Advances as on date
- 17. Detail of on strength and hired vehicles during the Audit period
- 18. Detail of NPS employees as on date.

*Settled
P.A. J.*

[Signature]
S. S. Dharwadkar

Period Jan., 2011 to Feb., 2012

Sl.No.	Name	Months	No. of Months	Deduction made (In Rs.)	Deduction to be made (In Rs.)	Recovery (In Rs.)
				45	90	45
1	Sh. Hemraj Meena	Jan., 11 to March, 11	3	45	90	45
2	Sh. Bhulan Kalashi	Jan., 11 to March, 11	3	45	90	45
3	Sh. Rudra veer, Beldar <i>Settled</i>	Jan., 11 to March, 11	3	45	90	45
4	Sh. Gokul Chand Meena <i>Settled</i>	Jan., 11 to March, 11	3	45	90	45
5	Sh. Banwari Lal, Beldar <i>Settled</i>	Jan., 11 to March, 11	3	45	90	45
6	Sh. Arjun, Beldar	Jan., 11 to March, 11	3	45	90	45
7	Sh. Kuldeep Kumar, Beldar	Jan., 11 to March, 11	3	45	90	45
8	Sh. Ravinder Prasad, Beldar	Jan., 11 to March, 11	11	165	330	165
9	Sh. Ravinder Prasad Yadav, Beldar	April, 11 to Feb., 12	2	30	60	30
10	Sh. Suraj Bhan, Beldar	April, 11 to May, 11	11	165	330	165
11	Sh. Rudra veer, Beldar <i>Settled</i>	April, 11 to Feb., 12	11	165	330	165
12	Sh. Khemraj, Beldar <i>Settled</i>	April, 11 to Feb., 12	11	165	330	165
13	Sh. Banwari Lal Meena, Beldar <i>Settled</i>	April, 11 to Feb., 12	11	165	330	165
14	Sh. Gokul Chand Meena, Beldar <i>Settled</i>	April, 11 to Feb., 12	11	165	330	165
15	Sh. Kuldeep Kumar, Beldar	April, 11 to Feb., 12	11	165	330	165
16	Sh. Bhulan Rai, Beldar	April, 11 to Feb., 12	11	165	330	165
17	Sh. Arjun, Beldar	April, 11 to Feb., 12	11	165	330	165
					TOTAL	1710

(A)

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45
16/11/16

TOTAL 13 = 1710
Settled = 795
 (Sl. No - 3, 4, 5, 11, 12, 13, 14)
 Outstanding = 915
 (Sl. No 1, 2, 6, 7, 8, 9, 10, 15, 16, 17)

500
135
285

S. I. BIRKANT
 (As Audit Officer)

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Period March, 2012 to Feb., 2013

Sl.No.	Name	Months	No.of Months	Deduction made (in Rs.)	Deduction to be made (in Rs.)	Recovery (in Rs.)
1	Sh. Khemraj, Beldar <i>settled</i>	March, 12 to Feb., 13	12	180	360	180
2	Sh. Banwari Lal Meena, Beldar <i>settled</i>	March, 12 to Feb., 13	12	180	360	180
3	Sh. Gokul Chand Meena, Beldar <i>settled</i>	March, 12 to Feb., 13	12	180	360	180
4	Sh. Kuldeep Kumar, Beldar	March, 12 to Feb., 13	12	180	360	180
5	Sh. Arjun, Beldar	March, 12 to Feb., 13	12	180	360	180
TOTAL						900

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16/11/16

Q S

(B) TOTAL OFS = 1900
 settled (Nos. 1, 2, 3) = 15540
 Bal. ofS (Nos. 4, 5) = 4360

S
 S. S. Bhatnagar
 17/11/16
 Audit By 01

Period March, 2013 to Feb., 2014

Sl.No.	Name	Months	No. of Months	Deduction made (In Rs.)	Deduction to be made (In Rs.)	Recovery (In Rs.)
1	Sh. Moolchand, Beldar	Jan., 14 to Feb., 14	2	30	60	30
2	Sh. Ganesh Shah, Beldar	Jan., 14 to Feb., 14	2	30	60	30
3	Sh. Ram Prasad, Beldar	Jan., 14 to Feb., 14	2	30	60	30
4	Sh. Laxman, Beldar	Jan., 14 to Feb., 14	2	30	60	30
5	Ms. Sharda Bai, Coolie	Jan., 14 to Feb., 14	2	30	60	30
6	Ms. Kaheri Bai, Coolie	Jan., 14 to Feb., 14	2	30	60	30
7	Sh. Manik Ram, Beldar	June, 13 to July, 13	2	30	60	30
8	Ms. Saroj, Coolie	Jan., 14 to Feb., 14	2	30	60	30
9	Sh. Rohtash Kr. Beldar	Jan., 14 to Feb., 14	2	30	60	30
10	Sh. Krishan Mehto, Beldar	Jan., 14 to Feb., 14	2	30	60	30
11	Sh. Kawal Singh, Beldar	Jan., 14 to Feb., 14	2	30	60	30
12	Sh. Krishan Pal, Beldar	Jan., 14 to Feb., 14	2	30	60	30
13	Sh. Ravinder Prasad Yadav, Beldar	March, 13 to Feb., 14	12	180	360	180
14	Sh. Hawa Singh, Beldar	Jan., 14 to Feb., 14	2	30	60	30
15	Sh. Rudra Veer, Beldar <i>Settled</i>	March, 13 to Feb., 14	12	180	360	180
16	Sh. Khem Raj, Beldar <i>Settled</i>	March, 13 to Feb., 14	12	180	360	180
17	Sh. Banwari Lal Meena, Beldar <i>Settled</i>	March, 13 to Feb., 14	12	180	360	180
18	sh. Gokul Chand Meena, Beldar <i>Settled</i>	March, 13 to Feb., 14	12	180	360	180
19	Sh. Kuldeep Kumar, Beldar	March, 13 to Feb., 14	12	180	360	180
20	Sh. Arjun, Beldar	March, 13 to Feb., 14	12	180	360	180
TOTAL						1650

[Signature]
16/11/16

Rs 720

(C) TOTAL of 13 = Rs 1650
~~Settled~~ = Rs 720
 (15, 16, 17, 18)
 Balance = Rs 930
 (19, 20)

[Signature]
 I. I. D...
 17/11/16

(13)

Period March, 2014 to Feb., 2015

Sl.No.	Name	Months	No. of Months	Deduction made (In Rs.)	Deduction to be made (In Rs.)	Recovery (In Rs.)
1	Sh. Moolchand, Beldar	March, 14 to Dec., 14	10	150	300	150
2	Sh. Ganesh Shah, Beldar	March, 14 to Dec., 14	10	150	300	150
3	Sh. Ram Prasad, Beldar	March, 14 to Dec., 14	10	150	300	150
4	Sh. Laxman, Beldar	March, 14 to Dec., 14	10	150	300	150
5	Ms. Sharda Bai, Coolie	March, 14 to Dec., 14	10	150	300	150
6	Ms. Kaheri Bai, Coolie	March, 14 to Dec., 14	10	150	300	150
7	Ms. Saroj, Coolie	March, 14 to Dec., 14	10	150	300	150
8	Sh. Rohtash Kr. Beldar	March, 14 to Dec., 14	10	150	300	150
9	Sh. Krishan Mehto, Beldar	March, 14 to Dec., 14	10	150	300	150
10	Sh. Kawal Singh, Beldar	March, 14 to Dec., 14	10	150	300	150
11	Sh. Krishan Pal, Beldar	March, 14 to Dec., 14	10	150	300	150
12	Sh. Ravinder Prasad Yadav, Beldar	March, 14 to Oct., 14	8	120	240	120
13	Sh. Hawa Singh, Beldar	March, 14 to Oct., 14	8	120	240	120
14	Sh. Ashok Kumar, Beldar	March, 14 to Oct., 14	8	120	240	120
15	Sh. Anand Singh, Beldar	March, 14 to Oct., 14	8	120	240	120
16	Ms. Gulab Devi, Beldar	March, 14 to Dec., 14	10	150	300	150
17	Sh. Dargahi Lal, Beldar	March, 14 to Dec., 14	10	150	300	150
18	Mr. Saleem Shah, Beldar	March, 14 to Dec., 14	10	150	300	150
19	Sh. Rudra Veer, Beldar <i>settled</i>	March, 14 to Dec., 14	10	150	300	150
20	Sh. Ram Kripal Meena, Beldar <i>settled</i>	March, 14 to Dec., 14	10	150	300	150
21	Shri Ram Meena <i>settled</i>	March, 14 to Dec., 14	10	150	300	150
22	Sh. Khem Raj, Beldar <i>settled</i>	March, 14 to Dec., 14	10	150	300	150
23	Sh. Banwari Lal Meena, Beldar <i>settled</i>	March, 14 to Dec., 14	10	150	300	150
24	Ms. Vidya Devi, Beldar	March, 14 to Dec., 14	10	150	300	150
25	Sh. Gokul Chand Meena, Beldar <i>settled</i>	March, 14 to Dec., 14	10	150	300	150
26	Sh. Kuldeep Kumar, Beldar	March, 14 to Dec., 14	10	150	300	150
27	Sh. Jhado Prasad, Beldar <i>settled</i>	March, 14 to Dec., 14	10	150	300	150
28	Sh. Jai Bhagwan, Beldar <i>settled</i>	March, 14 to Dec., 14	10	150	300	150
29	Mr. Nizamuddin, Beldar <i>settled</i>	March, 14 to Dec., 14	10	150	300	150
30	Sh. Arjun, Beldar	March, 14 to Dec., 14	10	150	300	150
31	Sh. Omprakash, Beldar <i>settled</i>	March, 14 to Dec., 14	10	150	300	150
32	Sh. Surender Singh, Beldar	March, 14 to Dec., 14	10	150	300	150
33	Sh. Dev Karan, Beldar	March, 14 to Dec., 14	10	150	300	150
34	Sh. Shiv Sahai Meena, Beldar <i>settled</i>	March, 14 to Dec., 14	10	150	300	150
35	Sh. Desh Raj, Beldar	March, 14 to Dec., 14	10	150	300	150
36	Sh. Hari Singh, Beldar <i>settled</i>	March, 14 to Dec., 14	10	150	300	150
37	Sh. Mahajinder, Beldar <i>settled</i>	March, 14 to Dec., 14	10	150	300	150
38	Sh. Vishwa Nath Prasad, Beldar <i>settled</i>	March, 14 to Dec., 14	10	150	300	150
39	Sh. Ajit Singh, Beldar <i>settled</i>	March, 14 to Dec., 14	10	150	300	150
TOTAL						5730

22
23
24
25
26
27
28
29
30
31

TOTAL of 1 = Rs 5730
 settled = Rs 2250
 (19 to 23, 25, 27 to 29, 31, 21, 22, 30, 32, 33, 35, 36, 37, 38, 39) = Rs 2480
 (1 to 18, 24, 26, 30, 34, 35, 38)

I. L. P. ...

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PART-II CURRENT AUDIT REPORT
(Period 2016-19)

Para No. 01 (Ref. Audit Memo No.14 dated 13.08.2019)

Subject:-Office Expenditure charged to work

During the test check of contingent vouchers relating of the audit period 2016-19, it was observed that various expenditure were debited to various works but are of the nature of office expenditure. Few of the examples of such expenditure are given below. Similar types of other cases may also be reviewed and these expenditure may be got regularized from Finance Department, GNCT of Delhi under intimation to audit.

Sl. No.	CV No. and date	Item	Name of work	Amount
1	35/15.03.17	Photocopy, TeaCup, Cleaning of tank	AR&MO 3054	5000
2	20/09.03.17	Printer Cartridge & Stationery	AR&MO 3054	9868
3	23/14.03.17	Stationery (Actual bill is for 4985 out of which stationary amt is Rs. 3544)	AR&MO 3054	3544
4	01/01.09.17	Stationary .OTG 16GB	AR&MO 3054	4875
5	02/01.09.17	Stationary	AR&MO 3054	4980
6.	03/01.09.17	Stationary	AR&MO 3054	4950
7.	24/16.09.17	Stationary & Cleaning material of office (Total amount 4792 out of which Rs3242 are of OE nature)	AR&MO 3054	3242
8.	29/20.09.17	Computer cartridge & Toner	AR&MO 3054	4500
9	07/07.03.18	Computer cartridge, Toner	AR&MO 3054	4982
10.	06/06.03.18	Repairing of computer, CPU, EPABX system etc	AR&MO 3054	14500
11.	79/23.03.18	Office Towel, stationary	AR&MO 3054	5000
12.	80/26.03.18	Printer cartridge, Electric bell etc	AR&MO 3054	4977
13	81/28.03.18	Cartridge, Stationary etc	AR&MO 3054	4958
14	107/28.03.18	Stationary and calculator	AR&MO 3054	4997
15	108/28.03.18	Stationary	AR&MO 3054	5000
16	57/10.09.18	Tonner, stationary, drum etc	AR&MO 3054	9858
17	58/10.09.18	Stationary & Cleaning material of office (Total amount 9994 out of which Rs 8014 are of OE nature)	AR&MO 3054	8014
18	04/13.03.19	Stationary, water jar etc	AR&MO 3054	9949
19	05/13.03.19	Stationary and computer part	AR&MO 3054	9993
20	07/15.03.19	Stationary	AR&MO 3054	9949

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(X)

Para No. 02 Audit Memo No.04 dated 06.08.2019)

Subject:- Discrepancies in nomination papers of Sh. Nizamuddin, Beldar

The nomination papers are filled by the official concerned at the time of joining the service and from time to time in order to release payment of arrear of pension, GPF etc under various act like the payment of Arrear of Pension (Nomination Rules) 1983 etc This will facilitate his family member to receive the dues of official concerned at the time of his death. However During the test audit of PWD, Division, North West Road-I, Mukarba Chowk, G.T. Karnal Road, Delhi-110033 it was observed that detail of family dated 02.05.13 of Sh. Nizamuddin s/o Hardeva pasted in his service book shows his wife's name Ms. Veero whereas the name of his wife pasted in the family details as on 14.03.2019 as Beero. The name of wife in his nomination paper for PF is shown as Baseero.

8047

I.S. Bhatnagar
17.02.1993

Again the date of birth of wife of Sh. Nizamuddin in the name of Veero in his family detail as on 02.05.13 shown as 01.06.1970 whereas again date of birth in this family details revised on 14.03.2019 shown as 01.06.1975. Her date of birth of family details attached in the service book as on 17.02.1993 shown as 08.10.1970

The above discrepancies may be removed under intimation to audit.

PARA-04

Para No.03 (Ref. audit Memo No.07 dated 09.08.2019)

Sub :- Discrepancies in awarding the work orders

During the test audit, it was observed that the Division No. 312(N), North West Road-I, Mukarba Chowk, G.T. Karnal Road, Delhi awarded two work orders number 02 & 03 during 2017-18, for hiring of inspection vehicle on 30.05.17 & 01.12.17 for 180 days each for Rs. 247032/- and Rs. 245850/- respectively No prior approval of Finance department for hiring of vehicle was shown to audit. Moreover it was also observed that both times only two quotations were received one from M/s Rajesh Gupta and another from Devender Kumar and at both the times Sh. Devender Kumar was L-1 and was awarded with work order without going to Gem portal.

Similar types of other cases may also be reviewed and total amount spent on hiring of vehicle may be got regularized from Finance Department under intimation to audit.

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(6)

Para No. 04 (Ref. Audit Memo No.05 dated 06.08.2019)

Sub :- Non revalidation of FDR/Bank Guarantees

During the course of audit of Valuable Register maintained in PWD Division, North West Road- I, Mukarba Chowk, G.T. Karnal Road, Delhi-110033 it has been observed that the validity of a number of FDR/Bank Guarantees, submitted by contractors, has already been expired. In the following cases the work has been completed but these FDs have not been refunded to contractors, these may be refunded to contractor if purpose of holding these FDs have been lapsed under intimation to audit.

S.No.	Sl. No of valuable Register	Name of agency	Agreement No.	Details of Valeable FDR/BG	Amount of Valuable FDR/BG	Date of expiry of validity of FDR/BG
1.	1086	Samridhi Construction	73/15-16	35351447336	27500	19.05.2016
2.	1190	AC Retro Signs india Pvt Ltd	89/15-16	16100PU00030927	25000	20.02.2017
3.	1228	Amit Kumar	03/15-16	373557	41000	30.03.2017
4.	1350	M/s Gaurav Construction Co	140/16-17	0993356	60000	10.04.2018

Settlement of funds
I. S. Dharwadkar

Para No. 05 (Ref. Memo No. 01)

Sub :- Non Production of Records

The following records were not produced to audit :-

1. Register of Part-II, III, V
2. Spouse information
3. Physical verification of stock
4. TR-5 stock register

Settlement of funds taken of funds

I. S. Dharwadkar

[Signature]
AAO
PARTY NO.III

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

PARA No. 01: Heavy outstanding balances under deposits.

(Reference Observation Memo No. 07 Dated: 16.11.2023)

During test check of monthly account (Form 79 – Schedule of Deposits) of Ex. Eng., (C), PWD (North West) Roads 1, (M-311N), Mukarba Chowk, Delhi 110033, for the month of March, 2023, it has been observed that an amount of **Rs. 9,44,17,682/-** was lying outstanding under the head “Schedule of Deposit (8443-Security Deposit)” as detailed below:

Classes of deposits	Amount as on 31.03.2023
Civil Deposits - Security Deposits (Part II)	2,77,56,027/-
Civil Deposits - Public Work Deposits (Part III)	4,80,36,125/-
Civil Deposits - Other Deposits (Part V)	1,86,25,530/-
Total outstanding as on 31.03.2023	9,44,17,682/-

Heavy accumulation under Part-II of Rs. 2.77 crore was indicative of non review of Deposit Register at Divisional Level from time to time. This should now be reviewed and all deposits more than three years old where refund is due be credited to Revenue.

Accumulation of Rs. 4.80 crores 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 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. 1.86 crores was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

Necessary action may be taken under relevant rules for the withheld amount in deposits may be refunded to concerned agencies or amount credited to revenue in govt. account under intimation to audit.

PARA No. 02: Slow progress of works leading to missing the deadlines for completion of work.

(Reference Observation Memo No. 10 Dated: 20.11.2023)

During the test check of records of E.E. (C), PWD (North West) Roads 1, (M-311N), Mukarba Chowk, Delhi 110033 for the period 2019-20 to 2021-23, test check of progress reports revealed that progress of some of the works is very slow and missed the stipulated date of completion. Details of some of the works are given below for reference:

E.E. (C), PWD, North West, Road 1, M-311(N), Mukarba Chowk, Delhi 110033
2019-20 to 2022-23

S. No.	Name of the work	Name of the contractor	Stipulated date of start	Stipulated date of completion	Actual date of completion	Delay in days
1.	A/R & M/O various roads PWD Division NWR-I dg. 19-20 SH: Renovation of existing of Division Building NWR-I under Sub Division NWR-12	M/s Sanjay Kavra	04.09.2019	03.10.2019	10.06.2020	251
2.	Improvement of service road from Punjab Kesri to Britannia crossing under PWD Division NWR-I, Sub Division NWR-14	M/s Awasthi Const. Co.	20.09.2019	03.11.2019	18.09.2020	320
3.	Strengthening of Ring road in between Azadpur flyover & Shalimar Bagh Elevated Road under PWD Division NWR-I & Sub Division NWR-14	M/s Awasthi Const. Co.	27.09.2019	10.11.2019	15.07.2020	248
4.	Recarpeting of wearing course of wazirpur flyover under PWD Division NWR-I & Sub Division NWR-14 Delhi	M/s Mahavir Prasad Gupta & Sons	02.10.2019	30.10.2019	18.03.2020	140
5.	Improvement of wearing course of Rub, Shalimar Bagh Road under PWD Division NWR-I & S.D. NWR-14	M/s M.C. Const. Co.	28.10.2019	26.11.2019	10.08.2020	258
6.	Const./modification of drainage system, foot path, central verge swidening/strengthening of roads	M/s Kundu Nirman	06.11.2020	05.11.2021	23.04.2022	169
7.	Providing services of maintenance vehicle with labour and TSP etc. for PWD Division NWR-I for one year.	M/s Globe Builders	30.01.2021	29.01.2022	23.05.2022	114
8.	opening of New Cut, Modification of existing cut and widening of carriage way of slip road of Britannia Flyover From Britannia Subway towards Punjabi Bagh under Division NWR-I and Sub Division NWR-14	M/s Sanjay Kavra	11.03.2021	07.06.2021	03.11.2021	149



	Delhi					
9.	Micro Surfacing on outer ring road from Madhuban chowk to Mukarba chowk, PWD Division NWR-I under Sub-Division NWR-12 during 2020-21	M/s M.C. Const. Co.	24.03.2021	21.06.2021	12.03.2022	264
10.	Improvement of existing wearing course of Jakhira underpass with stone Matrix Asphalt under PWD Division NWR-I & Sub Division NWR-13 During 2021-22	M/s M.C. Const. Co.	03.09.2021	01.11.2021	30.03.2022	149
11.	Strengthening of Power House Road, Ch. Devender Singh Tewatiya Marg. & Madhav Marg. under Division NWR-I, Sub-Division NWR-12. During 2021-22	M/s Kundu Nirman	09.09.2021	07.11.2021	04.04.2022	148
12.	Improvement of Drain at Kabir Das marg near Sidhartha Apartment under Sub Division NWR-11	M/s Balaji Const. Co.	25.09.2021	23.11.2021	25.04.2022	153
13.	Remodeling and Construction of Missing Drain at old Rohtak Road for Improvement of Drainage system of Zakhira underpass	M/s Sanjay Kaura	30.09.2021	28.11.2021	05.04.2022	128


Necessary action may be taken for the above-mentioned delayed works i.e. EOT granted or penalty imposed by the department after due verification of facts and figures under intimation to Audit.

PARA No. 03: Time barred cheque amounting Rs. 38,10,168/-.

(Reference Observation Memo No. 11 Dated: 20.11.2023)

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 acknowledgement of the stop order may be insisted from the bank.

While scrutiny of Form 51 – March 2023 “Schedule of Reconciliation of cheques drawn and remittances” and other related records for the period 01.04.2019 to 31.03.2023, it has been noticed that the cheques amounting to Rs. 38,10,168/- which were issued by the division, but not presented to bank for encashment and become time –barred.



S. No	Cheque No.	Dated	Amount (In Rs.)
1.	265068	04.07.2014	31910
2.	264069	04.07.2014	53365
3.	799321	20.08.2014	555
4.	799402	27.12.2014	5000
5.	266911	27.12.2014	248703
6.	529404	13.01.2020	232400
7.	529618	31.03.2022	3238235
		Total	38,10,168/-

Since these cheques have lost their validity, the division may be taken the necessary action to write off these cheques from the competent authority under intimation to audit.

PARA No. 04: Non-availability of clear work site.

(Reference Observation Memo No. 12 Dated: 20.11.2023)

The CPWD Manual vide Para 4.2 stipulates that availability of the site should be ensured at the planning and designing stage of the work itself and that preparation of detailed estimates and drawing and design stage should be taken up only after availability of the land assured. Para 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.

The audit came to notice below mentioned works were awarded without ensuring the availability of clear site as envisaged as per CPWD Manual.

S. No.	Name of the work	Tendered Cost	Agency	Stipulated Date of Start	Date of Completion	Reasons of cancellation
1.	Modification of surrounding area of Haiderpur Metro Station in MMI Scheme under PWD, Division NW R-1 Sub Division NW R-12 during 2021-22	15.59	M/s Sanjay Kaura	01.04.2022	30.05.2022	Work not started, site is not available till date.

3

2.	Redesigning of crash hot spot at Power House, Pitampura, Outer Ring Road, New Delhi under PWD Division North West Road-1, Sub Division NW R-12 Dg. 2022-23	48.26	M/s Sanjay Kaura	12.02.2023	13.03.2023	Site not available due to ongoing metro work.
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The divisional engineer is advised to take the action according to para 4.2 of CPWD Manual for availability of site before uploading/awarding the tenders, under intimation to audit.

PARA No. 05: Withheld the amount for non-approval of Extension of Time.

(Reference Observation Memo No. 14 Dated: 20.11.2023)

(Amount in Rs.)

S. No.	Name of Work	Agreement No./Work Order No.	Agency	Voucher No. & Date of Payment	Amount withheld	Reasons of withheld
1.	A/R & M/O various roads under Division NWR-I, PWD, Delhi dg. 2019-20 SH: Repairing of old damaged/missing M.S. Grating at Shalimar Bagh underpass under S.D. NWR-14	45/EE/PWD/ NWR-1/ 2019-20	M/s Sethi Construction	144/ 31.01.2020	23,195/-	Due to non-availability of EOT (Extension of time)
2.	A/R & M/O various roads under division NWR-I dg. 2019-23 SH: outsourcing staff the office of assistant engineer	10/EE/PWD/ NWR-1/ 2019-20	M/s Devin Security Services	42/ 31.03.2020	7,600/-	Due to non-availability of EOT (Extension of time)



NWR-11 SD					
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Executive in-charge is requested to take early action to release the withheld amount of EOT after approval from the Competent Authority or penalty under the clause of CPWD Manual, under intimation to Audit.

PARA No. 06: Short deduction of Income Tax (TDS) under section 194 J amounting to Rs. 4720/-.

(Reference Observation Memo No. 15 Dated: 21.11.2023)

As per section 194 J of Income Tax Act, Income Tax is to be deducted @ 10% of any amount paid to any resident as fees for professional services or technical services or royalty. No. TDS is deducted under this section if the amount paid or likely to be paid during the financial year does not exceed Rs. 30,000/-.

During scrutiny of records of the office of E.E. (C), PWD, North West Road-1, M-311(N), Mukarba Chowk, Delhi 110033, it has been revealed that the office has deducted TDS only @ 2% from the professionals instead @ 10% the detail as under:

S. No	Bill/ Voucher No./ Date	Name of work	Amount Paid	Agency	TDS due @ 10%	TDS deducted @ 2%	Balance amount of TDS to be recovered
1	10/ 04.08.2021	Consultancy Services for C/o Steel foot bridge on Haryana Canal at Prerna Chowk, Gulab Singh Marg, Delhi SH: Payment for vetting the drawing from DTU.	59,000/-	M/s Deepali Consulting Engineer	5900/-	1180	4720
						TOTAL	4,720

The Department may recovered the amount of TDS (Income Tax) of Rs. 4,720/- (Four Thousand Seven Hundred Twenty Only), after due verification of facts and figures and deposited in Government Account under intimation to Audit.

Further all similar cases may also be reviewed on the basis of above analogy and recovery, if any may also made under intimation to audit.



PARA No. 07: Office expenditure charged to works.

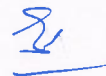
(Reference Observation Memo No. 16 Dated: 21.11.2023)

As per Finance (Infrastructure) Department, GNCT of Delhi's order No.F1(9)/2015-16/Fin.EXP.4/Infra/6277-6416 dated 22.12.2015 'the provision of contingencies is meant for unforeseeable and unidentifiable items which cannot be included/anticipated while preparing estimates for the work/project and personal claims on any account including conveyance, office contingencies etc. shall not be charged on works.

On the scrutiny of the record provided by the division, it is observed that during 2019-20 to 2022-23, the expenditure has been incurred through Hand receipts, Permanent Imprest and bills in r/o Hiring of Vehicles, Telephone Bill, Electricity Bill, Purchase of Stationary items, Hiring of Photo copy Machine, Hiring of computer operator, Supply of Drinking water, Repairing Charges etc. Some instance as given below:

(Amount in Rs.)

S. No.	CV No. and Date	Name of work	Item	Firm	Amount
1.	02/ 04.05.2020	A/R & M/O to various roads under CRMD, NWR-1, Sub Division 12	Purchase of Room Air Purifier	M/s Sahil Mathur	46,498/-
2.	29/ 31.03.2020	A/R & M/O to various roads under CRMD, NWR-1, Sub Division 14	Payment of Water Jar Supply	M/s Chhavi Agency	30,180/-
3.	37/ 31.03.2020	A/R & M/O to various roads under NWR-1	Payment of Digitalization of Non Salary Bill and GST Returns from 11/2019 to 01/2020	M/s Anu Kumar Sharma	81,135/-
4.	21/ 25.10.2021	A/R & M/O to various roads under CRMD, NWR-1	Electricity Payment	M/s TPDDL	43,803/-
5.	32/ 14.10.2019	A/R & M/O to various roads under CRMD, NWR-1, Sub Division 12	Supply of color toner	M/s Network Infotech	23,010/-
6.	04/ 03.03.2023	A/R & M/O to various roads under CRMD,	Photocopy & Printing Charges	M/s Sukhbir Singh	3,000/-



		NWR-1, Sub Division 14			
7.	43/ 18.03.2021	A/R & M/O to various roads under CRMD, NWR-1, Sub Division 14	Stationary items	M/s Batra Sales Corporation	8,752/-
8.	44/ 18.03.2021	A/R & M/O to various roads under CRMD, NWR-1, Sub Division 12	Stationary items	M/s Batra Sales Corporation	11,289/-
9.	45/ 18.03.2021	A/R & M/O to various roads under CRMD, NWR-1, Sub Division 12	Stationary items	M/s Batra Sales Corporation	27,308/-
10.	50/ 19.03.2021	A/R & M/O to various roads under CRMD, NWR-1, Sub Division 12	Installation of windows	M/s Satsheel Computers Pvt. Ltd.	49,740/-
11.	20/ 14.10.2022	A/R & M/O to various roads under CRMD, NWR-1, Sub Division 14	Stationary items	M/s Millennium Associates	11,316/-
12.	106/ 23.03.2022	A/R & M/O to various roads under NWR-1	Stationary items	M/s Batra Sales Corporation	2,858/-
13.	115/ 23.03.2022	A/R & M/O to various roads under NWR-1, Sub Division 12	Computer Accessories	M/s V. Tele Enterprises	2,950/-

The department may regularize expenditure incurred on purchase of above items from the competent authority under intimation to audit.

PARA No. 08: Payment of Rs. 17,28,442/- (Rs. 1,33,247 + Rs. 3,46,422 + Rs. 9,38,381 + Rs. 3,10,392) without obtaining the approval of Deviation Statement.

(Reference Observation Memo No. 17 Dated: 21.11.2023)

(A) The work Development of footpath at ROB between Satyawati College to Arya Bhatt Polytechnic, Gulab Singh Marg under Division NWR-1, of Sub Division NWR-12, dg. 2020-21 for M-311(N) was awarded to M/s Sanjay Kaura. The details of the work are as under:



Name of the Work	:	Development of footpath at ROB between Satyawati College to Arya Bhatt Polytechnic, Gulab Singh Marg under Division NWR-1, of Sub Division NWR-12, dg. 2020-21
Name of the Agency	:	M/s Sanjay Kaura
Estimated Cost	:	Rs. 50,96,930/-
Tender Amount	:	Rs. 27,01,883/-
Date of Start	:	10.03.2021
Date of completion	:	07.06.2021
Actual date of Completion	:	02.06.2021
Final payment	:	Rs. 33,74,399/-
Amount of deviation items Paid	:	Rs. 1,33,247/-
Amount withheld for Deviation items	:	Rs. 20,000/-
Amount of deviation items not approved	:	Rs. 1,33,247/-

While scrutiny of the records and vouchers no. 92 dated 29.10.2021 it has been observed that the department had paid amount of deviation items of Rs. 1,33,247/- without obtaining the approval of the deviation statement from the competent authority.

- (B) The work Improvement of Central verge with RCC crash barriers of Madhav Marg under Sub Division NWR-12 for M-311(N) was awarded to M/s Gaurav Construction Co. The details of the work are as under:

Name of the Work	:	Improvement of Central verge with RCC crash barriers of Madhav Marg under Sub Division NWR-12
Name of the Agency	:	M/s Gaurav Construction Co.
Estimated Cost	:	Rs. 62,54,089/-
Tender Amount	:	Rs. 38,42,512/-
Date of Start	:	11.08.2021
Date of completion	:	09.10.2021
Actual date of Completion	:	09.10.2021
Final payment	:	Rs. 47,99,223/-
Amount of deviation items Paid	:	Rs. 3,46,422/-
Amount withheld for Deviation items	:	Rs. 10,000/-
Amount of deviation items not approved	:	Rs. 3,46,422/-

While scrutiny of the records and vouchers no. 38 dated 14.03.2022 it has been observed that the department had paid amount of deviation items of Rs. 3,46,422/- without obtaining the approval of the deviation statement from the competent authority.

3

E.E. (C), PWD, North West, Road 1, M-311(N), Mukarba Chowk, Delhi 110033
2019-20 to 2022-23

(C) The work A/R & M/O various Roads under PWD Division NWR-1 Delhi dg. 2018-19 Misc. Repair works of various roads of Shalimar Bagh area under S.D. NWR-14 for M-311(N) was awarded to M/s Sethi Construction. The details of the work are as under:

Name of the Work	:	A/R & M/O various Roads under PWD Division NWR-1 Delhi dg. 2018-19
SH	:	Misc. Repair works of various roads of Shalimar Bagh area under S.D. NWR-14
Name of the Agency	:	M/s Sethi Construction
Estimated Cost	:	Rs. 55,101,029/-
Tender Amount	:	Rs. 29,75,416/-
Date of Start	:	20.02.2019
Date of completion	:	20.05.2019
Actual date of Completion	:	20.08.2019
Final payment	:	Rs. 33,80,484/-
Amount of deviation items Paid	:	Rs. 9,38,381/-
Amount withheld for Deviation items	:	Rs. 10,000/-
Amount of deviation items not approved	:	Rs. 9,38,381/-

While scrutiny of the records and vouchers no. 148 dated 31.01.2020 it has been observed that the department had paid amount of deviation items of Rs. 9,38,381/- without obtaining the approval of the deviation statement from the competent authority.

(D) The work A/R & M/O various Roads under PWD Division NWR-1 Delhi dg. 2020-21 Providing & pvd calming measures with rumble strip at all U-turn & fixing of cautionary/mandatory signage boards at outer ring road under Sub-Division NWR-12 for M-311(N) was awarded to M/s Sethi Construction. The details of the work are as under:

Name of the Work	:	A/R & M/O various Roads under PWD Division NWR-1 Delhi dg. 2020-21
SH	:	Providing & pvd calming measures with rumble strip at all U-turn & fixing of cautionary/mandatory signage boards at outer ring road under Sub-Division NWR-12
Name of the Agency	:	M/s Sethi Construction
Estimated Cost	:	Rs. 20,25,753/-
Tender Amount	:	Rs. 10,93,907/-
Date of Start	:	06.01.2021
Date of completion	:	20.01.2021
Actual date of Completion	:	19.01.2021
Final payment	:	Rs. 10,18,181/-
Voucher No. 14 dated 13.07.2021		

2

Deviation Item	
Amount of deviation items Paid	: Rs. 3,10,392/-
Amount withheld for Deviation items	: Rs. 10,000/-
Amount of deviation items not approved	: Rs. 3,10,392/-

While scrutiny of the records and vouchers no. 14 dated 13.07.2021 it has been observed that the department had paid amount of deviation items of Rs. 3,10,392/- without obtaining the approval of the deviation statement from the competent authority.

The division in-charge may take the ex-facto approval of the deviation item from the competent authority or recover the above amount from the concerned agency after due verification of facts & figures, under intimation to audit. Other similar cases may also be reviewed.

PARA No. 09: Payment of Rs. 9,17,393/-without obtaining the approval of Extra item.

(Reference Observation Memo No. 18 Dated: 21.11.2023)

The work Strengthening of ring road in between Azadpur flyover & Shalimar Bagh Elevated Road under PWD Division NWR-1 & Sub Division NWR-14 for M-311(N) was awarded to M/s Awasthi Construction Company. The details of the work are as under:

Name of the Work	:	Strengthening of ring road in between Azadpur flyover & Shalimar Bagh Elevated Road under PWD Division NWR-1 & Sub Division NWR-14
Name of the Agency	:	M/s Awasthi Construction Company
Estimated Cost	:	Rs. 98,96,651/-
Tender Amount	:	Rs. 61,29,986/-
Date of Start	:	27.09.2019
Date of completion	:	10.11.2019
Actual date of Completion	:	15.07.2020
Final payment	:	Rs. 87,01,750/-
Amount of extra items Paid	:	Rs. 9,17,393/-
Amount withheld for Extra items	:	Rs. 1,67,818/-
Amount of extra items not approved	:	Rs. 9,17,393/-

While scrutiny of the records and vouchers no. 09 dated 04.09.2020 it has been observed that the department had withheld the amount of extra items of Rs. 9,17,393/- without obtaining the approval of the extra items from the competent authority.



The division in-charge may take the ex-facto approval of the extra item from the competent authority or recover the above amount from the concerned agency after due verification of facts & figures, under intimation to audit. Other similar cases may also be reviewed.

PARA No. 10: Non Completion of Works.


(Reference Observation Memo No. 19 Dated: 21.11.2023)

Section 29.1 of CPWD Works Manual stipulates that the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor and work should be proceeded with all due diligence on part of the contractor throughout the stipulated period of the contract (time being deemed to be the essence 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. It, therefore, follows that if the extension of time is granted by the Executive Engineer and such extension of time is accepted by the contractor, either expressly or implied by his action before and subsequent to the date of completion, the extension of time granted by the Executive Engineer is valid. It is, therefore, necessary that the Executive Engineer grants extension of time provisionally even when the contractor does not apply for extension of time in, order to keep the contract alive.

Test check of the selected works revealed that the 4 works either partly completed or not started till March 2023 as depicted in the table below:

(Amt. in Lakhs)

S. No.	Agreement No.	Name of Work	Estimated Cost	Tendered Amount	Stipulated Date of Start/ Completion	Total Payment Made	Remarks
1.	26/EE/ PWD/ NWR-1/ 2020-21	Improvement of drainage system of road no. 320 from RUB Shalimar Bagh to Outer Ring Road of Shalimar Bagh Area recently taken over by PWD from DDA under PWD Division NWR-1 and Sub Division NW R-14, Delhi. (Balance Work)	695.34	436.67	20.01.2021/ 16.09.2021	328.00	Work in Progress
2.	81/EE/ PWD/ NWR-1 2022-23	Resurfacing of Maharishi Dayanand Saraswati	92.53	73.93	06.10.2022/ 04.12.2022	0.00	Work not started yet.



		Marg, Shri Ram Krishan Mandir Marg, Kulachi Hansraj School Marg, F-Block Market Ashok Vihar & B-Block Market Ashok Vihar (Wazirpur Vidhan Sabha AC-17) under Division NWR-1, Sub Division NWR-12 during 2022-23					
3.	95/EE/ PWD/ NWR-1/ 2022-23	A/R and M/O Various roads Division North West Road-1 dg. 2022-23 (SH: Repair of damaged brick drain at Muni Maya Ram Marg from R.P. Chowk to SP TP cut & BP block under Sub Division North West Road-12	80.07	39.39	25.10.2022/ 23.12.2022	40.00	Work in Progress
4.	98/EE/ PWD/ NWR-1/ 2022-23	Resurfacing of T.V. Tower road (from road no. 41 crossing to R.P. Chowk) With Stone Matrix Asphalt (SMA) under Division NWR-1, Sub Division NWR-12 during 2022-23	88.00	62.52	29.10.2022/ 27.12.2022	0.00	Work yet to be start

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It is evident from the above table that work mentioned at Serial No. 1 to 4 awarded during the years 2022-23. Reasons for non-completion of works/start of works may be elucidated to the audit. Thus, due to non-completion of works/start of works mentioned at Serial No. 1 to 4 not only the funds remained blocked but also the facilities to the hospitals/patients could not be provided during the intervening period.

The Reason/Status of all non-completed awarded and executed during the period may be reviewed and suitable action either to complete the work or close the contract may be taken as the CPWD manual under intimation to audit.

PARA No. 11: Non Registration of Construction Workers.

(Reference Observation Memo No. 20 Dated: 21.11.2023)

In order to speed up processing of registration and renewal of registration of construction workers working at different construction sites and to prevent registration of bogus construction workers, Lieutenant Governor notified (April 2018) Assistant Engineer (Civil/Electrical) of NDMC, PWD, CPED, DJB, MCD, DDA etc. as Registering officer for registration of construction workers working in their projects under the Act Delhi Building and Other Construction Workers Welfare Board.

Scrutiny of the records of division revealed that as per agreements during the audit period there were workers engaged by the contractor in the various agreement and the division was not mentioning the terms and conditions with the specification that all the construction workers welfare board. However, division had not maintained any records in respect of construction workers registered with the Delhi Building and Other Construction Workers Welfare board. It appears from the records that none of the construction workers were registered with the Board.

It is stressed that necessary conditions in this regard may be incorporate in the future NITs so that the benefits of the various welfare schemes run by the Board may be extended to the genuine construction workers.

PARA No. 12: Irregular addition of family member against the CS (MA) rules in Medical Card.

(Reference Observation Memo No. 21 Dated: 21.11.2023)

As per DGEHS Delhi, Government Employees Health Scheme, The Definition of family is as under:

“Family” means husband or wife as the case may be, wholly dependent children, step children and parents, sisters, widowed sisters, widowed daughters, minor brothers and children who are mainly dependent on and normally residing with the beneficiary concerned. The conditions of family member dependency are to be decided as per prevailing CS (MA) Rules. The son is eligible till the start earning or attain at the age of 25 years or get married which-ever is earlier. However in case the son is suffering any permanent disability he is eligible for CGHS beneficiaries ever after 25 years.

2

During the test check of audit, It has been observed that the official/officer have included the name of their sons who attains the age of 25 years. The details are as under:

S. No.	Name of Employee	Name of the Son	Date of birth of the Son
1.	Ram Kirpal Meena	Rakesh Kumar	27.07.1996
2.	Shri Ram Meena	Inderaj Meena	05.06.1994
		Shubhas Chand Meena	15.10.1997

As per definition of family, only the son upto the age of 25 years can be included in the family if he is dependent on the Govt. Servant. The department issued the Medical Card by adding the name of their sons whose age beyond the 25 years which is violation under CS (MA) rules.

Executive Engineer is requested to take ~~appropriate~~ action to cancel the Medical Card and issue the new Medical after conforming the facts as per CS (MA) Medical Rules under intimation to audit.

PARA No. 13: Unfruitful expenditure of Rs. 65.29 Lakh due to foreclosure of work.

(Reference Observation Memo No. 22 Dated: 21.11.2023)

The CPWD Manual vide para 15.1 (2) stipulates that before approval of NIT, the following are desirable

- (i) Availability of clear sites, funds and approval of building plans from local bodies
- (ii) Confirmation that material to be issued to the contractor would be available
- (iii) Availability of structural drawings for the foundations
- (iv) Layout Plan for all services

The CPWD Manual vide Para 4.2 stipulates that availability of the site should be ensured at the planning and designing stage should be taken up only after availability of the land assured. Para 3.3 (2) further provides that estimates should be sent to clients department after fully ascertaining the necessary, site and topographical details, Technical feasibility, etc. In case site service is necessary, a small estimate may be sent to the client for the purpose of assigning the suitability and availability of the land for the proposed work.

During the test check of files / records / replies submitted by the department, it is revealed that the work was awarded by the division without ensuring the availability of clear site as envisaged as per CPWD Manual the work could not be completed and foreclosed for under mentioned works:

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(Amount in Rs.)

S. No.	Agg. No.	Name of the work	Name of contractor	Estimated cost	Tender Amount	Exp. Incurred	Date of Start/Date of Completion/ Actual date of foreclosure
1	38/EE /PWD /2022 -23	Remodeling of Storm Water Drain at Maharaja Agrasen marg from Police Station to RUB Shalimar Bagh under Division NWR-1 Sub Division-14 during 2022-23	M/s Shiv Shakti Enterprises	96.01	68.28	65.29	06.07.2022/ 03.09.2022/ 01.03.2023
				Total		65.29	

The department had paid Rs. 65.29 Lakh as wasteful expenditure on the above work. Necessary action may be taken by the department as per CPWD Manual for the above foreclosed works, under intimation to Audit.

PARA No. 14: Non Production of records

(Reference Observation Memo No.01 to 08 Dated:13.06.2023)

The following records for the period 2019-20 to 2022-23 may be provided to the audit:

1. Contractor Ledger
2. Security Deposit Register (Part-II, Part-III, Part-V for period 2019-20 to 2021-22)
3. Stock Register (Consumable/Non-Consumable)
4. Property Register
5. Physical Verification of stock
6. TR-5 Stock Register
7. Bill Register
8. Expenditure Control Register
9. Tool & Machinery Register
10. Extension of Time (EOT) Register

2016-19


1. Register of Part-II, III, V
2. Spouse Information
3. Physical Verification of Stock
4. TR-5 Stock Register

2010-16

1. **REGISTERS:** Stock i/c dead stock, Stamp Paper, Acquaintance Roll, Property, T.R.-5 Stock, Attendance, Long term/Short term Advance, Photocopier.
2. Income Tax calculation Performa along with supporting documents.
3. Budget allocation and expenditure for the year 2010-11 and 2011-12.
4. G.P.F. Ledger, Broad Sheet and Index Register of Class-IV employees, if any
5. LTC/TA/Conveyance Allowance/Children Education Allowance and their bills
6. Rent/Electricity/Water
7. All Advertisement files
8. Detail of court cases
9. Spouse information as per Proforma
10. Fidelity and Surety Bond of Cashier/Store Keeper
11. Log Book and History Sheet of the vehicles i/c on strength and for hired/computers/AC's etc.
12. Detail of employees drawing Family Planning Allowance on account of sterilization as on Date.
13. Expenditure Statement Reconciled with concerned P.A.O. as on 31.03.11 to 31.03.16
14. Details of final payments of G.P.F. made during 01.04.2010 to 31.03.2016.
15. Double Transport Allowance/or Special Pay, if any, paid to the employees as on date.
16. Detail of outstanding Abstract Contingent/Medical/LTC etc. Advances as on date.
17. Detail of on strength and hired vehicles during the Audit Period
18. Detail of NPS employees as on date.

Similar observation were also made in vide para no. 04 of audit period 2010-16 & vide para no. 05 of audit period 2016-19 and same have been updated & para taken as fresh

The above records may be shown to next audit.


(SHYAM SUNDER DHINGRA)
Inspecting Audit Officer
Audit Party No. 01

PART-II
TEST AUDIT NOTES
(2019-20 to 2022-2023)

TAN No. 01: Shortcomings in maintenance of Pay Bill Register.

(Observation Memo No. 01 Dated 10.11.2023)

During test-check of PBR for the period 2019-20 to 2022-23 in respect of Ex. Eng., (C), PWD (North West) Roads 1, (M-311N), Mukarba Chowk, Delhi 110033, following irregularities were noticed:

1. **Page counting certificate was not signed:** Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded during current Audit.
2. **Incomplete personal information** – The mandatory information/details of the officials (which is required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, Date of Entry in Service and GPF No, the other details like Pay-band, Grade-Pay, Pay Matrix, Level, address, DOB, DOJ, DOS, details of loan/advances/ refunds, etc were not recorded in the PBRs, which is incorrect. Needful may be done now and shown to audit.
3. **Cutting & Overwriting** – Numerous cutting and overwriting were noticed in the PBRs but not attested by the HOO/DDO. Use of White fluid is not allowed.
4. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc
5. Monthly entries of Pay and Allowances entered in the PBRs have not been signed by the DDO.
6. Total of each column at the end of the year has not been calculated which is required for Income Tax Purpose.
7. Details of Miscellaneous Recoveries have not been mentioned in the PBR.
8. No entry of GPF Advance / withdrawal has been made in the PBR.
9. Abstract of Pay bills as per GAR-18 has not been prepared.

Needful may be done and compliance be shown to audit.

TAN No. 02: Discrepancies in maintenance of Service Books.

(Observation Memo No. 02 Dated 10.11.2023)

Supplementary Rules 196, 197, 199 and 202, provides the procedure to be followed, while maintaining the service record of a Government servant.

On the test check of the service books provided by the department, the following discrepancies were noticed:-



1. As per SR 202, the Service Book is required to be shown to the official every year and his/her signature obtained in token of his perusal. But the same was not found in most of the cases.
2. The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the HOO. But the same was not complied with.
3. Verification and communication of qualifying service after 25 years (now after 18 years.) of service or 5 years before retirement - As per Rule 32 of CCS (Pension) Rules, on completion of 25 years (now after 18 years) or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. But it has been observed that in most of the cases, the above instructions have not been followed by the department.
4. Date of birth of the following official has not written in words in the service book.
 - (a) Ram Kirpal Meena, Beldar
 - (b) Gokul Chand Meena, Beldar
 - (c) Ram Meena
 - (d) Khem Ray Meena, Beldar
 - (e) Banwari Lal Meena, Beldar
 - (f) Han Singh Meena, Beldar
 - (g) Rajesh Saini, Beldar
5. Entry of Aadhar number has not been made in the service book of most officers/officials as per the instructions circulated by the Pr. Secretary (Finance) Finance Department, Govt. of N.C.T. of Delhi are as under:
 - (a) Ram Kirpal Meena, Beldar
 - (b) Gokul Chand Meena, Beldar
 - (c) Ram Meena
 - (d) Shiv Sahay Meena, Beldar
 - (e) Banwari Lal Meena, Beldar
 - (f) Khem Ray Meena, Beldar
 - (g) Rajesh Saini, Beldar
 - (h) Mahajindra, Beldar
6. Photograph on the first page of Service Book in r/o following officials not been attested by competent authority:
 - (a) Gokul Chand Meena, Beldar



- (b) Ajit Singh, Beldar
- (c) Ram Meena
- (d) Shiv Sahay Meena, Beldar
- (e) Banwari Lal Meena, Beldar
- (f) Khem Ray Meena, Beldar
- (g) Han Singh Meena, Beldar
- (h) Rajesh Saini, Beldar
- (i) Mahajindra, Beldar

7. The recast of Banwari Lal Meena, Baldar of HPL Leave account.

Needful may be done and compliance be shown to audit.

TAN No. 03: Non surrender of Savings.

(Observation Memo No. 05 Dated 16.11.2023)

During the test check of reconciliation statement of office of Ex. Eng., (C), PWD (North West) Roads 1, (M-311N), Mukarba Chowk, Delhi 110033 for the audit period 2019-20 to 2022-23, it is noticed that Savings of Funds / Excess expenditure were not being surrendered / regularized as per provisions contained in General Financial Rule, 2017.

As per Rule 62(2) of GFR 2017, savings as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end of the financial year. No savings shall be held in reserve for possible future excesses.

Under the following heads, huge amount of funds have been found remained unutilized which could have been regularized, declared surplus at the time of submitting Revised Estimates.

Financial Year: 2019-20

Major/Minor/Sub Head of Accounts	Budget Allotted (In Lakh)	Total Expenditure (In Lakh)	Balance (In Lakh)	% of Saving
5054-04-337-950053 – Strengthening /Resurfacing/Microsurfacing of PWD roads (Arterial)	250.00	179.49	70.51	28.20%
5054-04-101-770053 – Construction of FOB's	200.00	2.65	197.35	98.67%
5054-04-800-840053 Streetscaping of PWD Roads	200.00	39.10	160.9	80.48%
Total	650.00	221.24	428.76	



Financial Year 2020-21

Major/Minor/Sub Head of Accounts	Budget Allotted (In Lakh)	Total Expenditure (In Lakh)	Balance (In Lakh)	% of Saving
2059 Public Works B.1 (1)(1)(1)(5)-Office Expenses	1.00	0.30	0.70	70%
Total	1.00	0.30	0.70	

Financial Year: 2021-22

Major/Minor/Sub Head of Accounts	Budget Allotted (In Lakh)	Total Expenditure (In Lakh)	Balance (In Lakh)	% of Saving
5054-04-337-960053 – Strengthening/Resurfacing/Microsurfacing of PWD roads (RR & ORR)	950.00	786.62	163.38	21.78%
Total	950.00	786.62	163.38	

Financial Year: 2022-23

Major/Minor/Sub Head of Accounts	Budget Allotted (In Lakh)	Total Expenditure (In Lakh)	Balance (In Lakh)	% of Saving
3054-04-800-94 97 01 - WC Estb. Salaries	250.00	136.30	113.7	45.48%
Total	250.00	136.30	113.7	

As per Rule 62(1) of GFR 2017, Department shall surrender all the anticipated savings noticed in the Grants or appropriation and the unutilized funds before the close of financial year. However, in the above mentioned cases, the same was not done. Under intimation to audit

TAN No. 04: Rush of Expenditure.

(Observation Memo No. 06 Dated 16.11.2023)

During the test audit of reconciliation reports for the m/o March 2020, March 2021, March 2022 & March 2023, the budget allocation & actual expenditure of the unit is as under:



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E.E. (C), PWD, North West, Road 1, M-311(N), Mukarba Chowk, Delhi 110033
2019-20 to 2022-23

(In Lakhs)

Head of account	Budget Estimate	Expenditure during March	Total Expenditure	%age of Exp. March
2019-20				
5054-04-337-960053 – Strengthening/Resurfacing/Microsurfacing of PWD roads (RR & ORR)	500.00	155.27	437.09	35.52%
2020-21				
5054-04-337-950053 – Strengthening /Resurfacing/Microsurfacing of PWD roads (Arterial)	190.00	43.34	189.88	22.82%
5054-04-101-770053 – Construction of FOB's	180.00	179.18	179.18	100%
3054-04-800-98 00 27 – Comprehensive Maint. Of PWD Roads	450.00	271.75	449.99	60.39%
2059 Public Works B.1 (1)(1)(1)(5)-Office Expenses	1.00	0.11	0.30	36.66%
2021-22				
5054-04-337-960053 – Strengthening/Resurfacing/Microsurfacing of PWD roads (RR & ORR)	950.00	341.12	786.62	43.36%
5054-04-337-940053 – Strengthening/Resurfacing/Microsurfacing of PWD roads (Roads with ROW<30mtrs)	875.00	309.59	864.84	35.79%
3054-04-800-94 96 27 District Roads Maintenance (Minor Works)	753.00	321.38	750.94	42.79%
3054-04-800-98 00 27 – Comprehensive Maint. Of PWD Roads	1430.00	485.78	1418.48	34.24%
2022-23				
5054-04-337-950053 – Strengthening /Resurfacing/Microsurfacing of PWD roads (Arterial)	1065.00	243.28	1061.97	22.90%
5054-04-101-770053 – Construction of FOB's	204.00	148.75	202.25	73.54%
5054-04-337-860053 Improvement of road infrastructure	191.00	189.20	189.20	100%

It has been observed that heavy expenditure was booked in the above heads in the month of March 2020, March 2021, March 2022 & March 2023. The Department may explain the



Reason of above discrepancy after due verification of facts and figures, under intimation to audit.

TAN No. 05: Unrealistic Estimates.

(Observation Memo No. 09 Dated 20.11.2023)

During the test check of records of E.E. (C), PWD (North West) Roads 1, Mukarba Chowk, Delhi 110033 for the period 2019-20 to 2022-23, it has been noticed that there is huge variation between the estimates and the tender amount. A few instances are as under:

S. No.	Agreement No.	Name of work	Estimated Amount (In Rs.)	Tender Amount (In Rs.)	Variation in %age Below Estimated Cost
1	EE/NWR-I/2019-20/13	SH: Repair and Cleaning of vertical drainage system and replacement of dogged filter media of rain water recharging system of outer ring road elevated road under SDNWR-15	2456474	860012	64.99%
2	EE/NWR-I/2019-20/17	A/R & M/O at various road under PWD Diversion NWR-I Delhi dg. 19-20 SH: Providing services of Diesel Engine Pump set and labour dg. Monsoon season and in odd hour/night under SD NWR-12	1746858	506684	70.99%
3	EE/NWR-I/2019-20/18	Providing services of Diesel Pump set and labour dg. Monsoon season and in odd hour/nigh under SD NWR-15	1052721	305394	70.99%
4	EE/NWR-I/2019-20/19	Providing services of Diesel Pump set and labour dg. Monsoon season and in odd hour/nigh under SD NWR-14	1399653	405899	71.00%
5	EE/NWR-I/2019-20/20	Providing services of Diesel Pump set and labour dg. Monsoon season and in odd hour/nigh under SD NWR-11	1399653	433892	69.00%
6	EE/NWR-I/2019-20/21	Providing and operation of water Tanker Mounted on TATA-709 or equivalent of capacity 10000 litres with required and washing of Kub Stone crash Barrier, F/Path Road	1493381	480600	67.82%
7	EE/NWR-I/2019-20/22	A/R & M/O various Road under NWR-I PWD dg. 2019-20 SH: Providing Security Guard for watch and ward of Musical Fountain at Rampura and office premises at west	787031	328979	58.20%

3

E.E. (C), PWD, North West, Road 1, M-311(N), Mukarba Chowk, Delhi 110033
2019-20 to 2022-23

		enclave, Pitampura under SE NWR-II			
8	EE/NWR-I/2020-21/5	A/R & M/O to various Roads under NWR-I PWD, Delhi During 2020-21 SH: Providing security guard for watch and ward of Musical fountain at Rampura and Sub-Division NWR-II	1546590	618172	60.03%
9	EE/NWR-I/2020-21/22	restoration of various roads, PWD, Division NWR-I under SUB Division NWR-12 & outer ring road cut by various agencies for providing & laying & repairing their service line/cables etc. During 2020-21	4313705	1851442	57.08%
10	EE/NWR-I/2020-21/30	SH: Civil Works: Mechanised Desilting of Drains and other Misc. Repair works of footpaths (ontral verge, Service Roads etc. On other roads than outer ring road under Sub-Division-12)	65984423	26393769	60%
11	EE/NWR-I/2020-21/35	Providing Security Arrangement at various location like FOB's under Sub Division NWR-14	2440755	1011205	58.57%
12	EE/NWR-I/2020-21/36	Providing Services of Security Guards for watch and ward of office premises, FOB's & Subways	2139840	886536	58.57%
13	EE/NWR-I/2021-22/3	Restoration of various roads under sub-division NWR-13 & Division NWR-I cut by various agencies for providing slaying and repairing their service lines/cables etc. During 2021-22	3658989	1354192	62.99%
14	EE/NWR-I/2021-22/5	Restoration of various roads under Sub Division NWR-25 & Division NWR-I cut by various agencies for providing slaying and repairing their service lines/cables etc. During 2021-22	3811169	1369300	64.99%
15	EE/NWR-I/2021-22/6	Restoration of various roads, PWD, Division NWR-I under Sub-Division NWR-12 & outer Ring Road cut by various agencies for providing & laying and repairing their service lines/cables etc. During 2021-22	3175974	1078243	66.05%
16	EE/NWR-I/2021-22/7	Road restoration of road surface under NWR-II cut/damaged by other agencies during 2020-21	3445637	1238710	64.05%
17	EE/NWR-I/2021-22/9	Improvement of both side wall at Satyawati ROB under NWR-12	1762694	705254	59.99%
18	EE/NWR-	Providing Manpower for cleaning of	492056	196822	60%



	I/2021-22/14	Musical Fountain, Keshav Puram			
19	EE/NWR-I/2021-22/15	Providing Security guard for watch and ward of Musical Fountain at Keshav Puram, Lawrance road, Raja Park ROB at BSS Marg and Sub-Division II	3253420	1259074	61.30%
20	EE/NWR-I/2022-23/9	restoration of Abhinav Public School Road from Maharaja Aggarsen Marg to Pitampura UGR Pitampura, New Delhi Sub-Division NWR-14 & Division NWR-I during 2021-22	8368571	2846151	65.99%
21	EE/NWR-I/2022-23/16	Civil Work Mechanised desilting of drains and other Misc repair work of footpaths (ontrol verge services roads etc roads under Sub-Division NWR-II	46023985	15652757	65.99%
22	EE/NWR-I/2022-23/18	Road Restoration of road cut by DDA for Sewer Line from corner of Distt. Shalimar Bagh to Ramleela around opposite Haidarpur Hospital	9398647	3759459	60%
23	EE/NWR-I/2022-23/21	Road Restoration work under NWR-II cut damaged by other agencies. During 2021-22	4632378	1760767	61.99%
24	EE/NWR-I/2022-23/26	Road Restoration of road cut by DJB for Replacement of 1100mm dia and 900mm dia line at Ring Road from Wazirpur Subway to Punjab Kesri FOB Delhi	3018084	1086812	63.99%

The estimates of works are prepared by the Technically expert Engineers on the basis of prevalent D.S.R. and depending upon the prevailing Market rates, but still it has been observed that tenders have been received & accepted quoting the rates much below the estimated cost. Moreover, today the rates of every commodity are rising spirally yet the tenders have been accepted much below the estimated rates.

Such type of unreasonable variations can be attributed to either wrong assessment of the quantity of items or sketchy estimates prepared in an unprofessional manner.

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

The department may follow the instructions on pre construction stage / preparation of detailed estimate given in CPWD manual strictly and ensure that the estimates should be prepared on a realistic basis and on the basis of actual requirement of the site. All such other cases may also be reviewed under intimation to audit.



TAN No. 06: Shortcomings in maintaining of Cash Book.

(Observation Memo No. 13 Dated 20.11.2023)

- (1) As per rule 13(vi) - An erasure or overwriting of an entry once made in the Cash Book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The DDO should initial every such correction and date his initials invariably. But the cutting/overwriting made in the cash book at various pages have not been corrected as per rule mentioned above, and the cuttings/overwriting have not counter signed by the DDO.
- (2) In cash book, some cases voucher wise entries are not to be signed by DDO.
- (3) In cash book, many cases classification of Charges / heads of account not to be shown in Cash Book.
- (4) Total of balance column of cash and bank not to be shown/done page wise in cash book.
- (5) In cash book, entries in payment side for expenses or charges not to be shown workwise.
- (6) When amount of GST or LWT released then signature of the DDO not to be shown in receipt side of Cash Book.
- (7) In cash Book when amount is withheld from the bills and shown in Cash Book, it is not mentioned that the amount is withheld for which purpose.
- (8) In cash book, few cases certificate for balances at the end of each month not shown in cash book.

Needful may be done and compliance be shown to audit.



(SHYAM SUNDER DHINGRA)
Inspecting Audit Officer
Audit Party No. 01