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

**AUDIT REPORT OF OFFICE OF EXECUTIVE ENGINEER(C) SOUTH WEST ROAD -II,
PWD UNDER DABRI FLYOVER, PANKHA RAOD, NEAR JANAK CINEMA, NEW
DELHI-45, (M-141) FOR THE PERIOD 2019-20 TO 2022-23.**

INTRODUCTION

The Internal Audit Report on the accounts of Office of **Executive Engineer(C) South West Road -II, PWD Under Dabri Flyover, Pankha Raod, Near Janak Cinema, New Delhi-45, (M-141)**, for the period **2019-20 to 2022-23** was conducted by the field Audit Party No. XXIII comprising of Shri Dinesh Kumar, IAO/AO and Shri Ravi Kharb, Sr. Asstt. The audit was conducted during 10 working days between 27.10.2023 to 09.11.2023.

AIMS AND OBJECTIVES

The Division falls under the jurisdiction of Chief Engineer, (South) MSO Building, I.P Estate, New Delhi and Superintendent Engineer, South West Circle B-6, NCC Campus Safdurjung Enclave New Delhi and the Division is headed by the Executive Engineer, South West, Road-II under Dabri Flyover Near Janak Cinema, New Delhi-110045, who is also functioning as DDO. There are five Sub-Division under the jurisdiction of Executive Engineer (c). The Division is entrusted with execution, maintenance of roads work in Government of NCT of South -West District. The DDO power came to this i.e Division M-141 Since 17th Oct 2013 and after Re-Structuring of PWD, this office was created as Division South West Road-II in November, 2016. The record pertaining to 2009 to September 2013 was transferred to division M-113. (New name is South West Road-I, PWD, Brar Square, New Delhi).

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

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

| S. No. | Name of the Officer | Period | |
|-----------------|---|------------|------------|
| | | From | To |
| HOD | | | |
| 1. | Sh. S.L Meena, Chief Engineer (South) | 02.01.2019 | 11.08.2021 |
| 2. | Sh. Manoj Kumar, Chief Engineer (South) | 12.08.2021 | Till date |
| HOO/ DDO | | | |

Bz

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| | | | |
|----------------|---|------------|------------|
| 1. | Sh. Anil Kumar Singh, Executive Engineer | 01.11.2018 | 07.01.2020 |
| 2. | Sh. Rajinder Kumar Sharma, Executive Engineer | 07.01.2020 | 31.05.2020 |
| 3. | Sh. Anil Kumar Singh, Executive Engineer (Additional Charge) | 31.05.2020 | 13.06.2021 |
| 4. | Sh. Ashish Gupta, Executive Engineer | 14.06.2021 | Till date |
| Cashier | | | |
| 1. | Sh. S.K Marwah, UDC | 01.11.2018 | 31.10.2021 |
| 2. | Sh. Narender Yadav, LDC | 01.11.2021 | 11.10.2022 |
| 3. | Sh. Madhav Goswami, UDC | 12.10.2022 | Till dae |

Expenditure of the Department for the period

2019-20 to 2022-23

(Amount in Rs.Lakhs)

| Period | Budget Allotted | Expenditure |
|---------|-----------------|-------------|
| 2019-20 | 4775.00 | 4702.01 |
| 2020-21 | 3937.00 | 3663.83 |
| 2021-22 | 6051.59 | 5827.33 |
| 2022-23 | 7532.85 | 7488.64 |

Vacancy Statement of regular staff as on 31.03.2023:

| S. No. | Name of the post | No. of Sanctioned posts | Filled | Vacant |
|--------|------------------|-------------------------|-----------|-----------|
| 1. | Group-A | 01 | 01 | 00 |
| 2. | Group-B | 24 | 15 | 09 |
| 3. | Group-C | 15 | 07 | 08 |
| | Total | 40 | 23 | 17 |

Statutory Audit:

The Statutory audit of the Office of **Executive Engineer(C) South West Road -II, PWD Under Dabri Flyover, Pankha Raod, Near Janak Cinema, New Delhi-45, (M-141)** has been conducted up to 31.03.2021 by AG (Audit) Delhi.

Maintenance of Records:

The maintenance of record of the **Executive Engineer(C) South West Road -II, PWD Under Dabri Flyover, Pankha Raod, Near Janak Cinema, New Delhi-45, (M-141)** for the period 2019-23 was found satisfactory subject to the observations made in the Current Audit Report.



PART - I

OLD AUDIT REPORT

| S.No. | Period | Details of outstanding Paras | | | Outstanding Para Numbers |
|-------|--------------|------------------------------|---------------|---------------------------------|--------------------------|
| | | Opening balance | Paras Settled | Para Settled Nos. | |
| 1. | 2007-2009 | 08 | 0 | 0 | 08 |
| 2. | 2013-2019 | 06 | 01 | 06 (Settled and Taken as fresh) | 05 |
| | TOTAL | 14 | 01 | | 13 |

Details of Old Recoveries

| S. No. | Period | Recovery of Para No. | Details of Recoveries [Amount in rupees] | | |
|--------|---------|----------------------|--|-------------------------------|---------------|
| | | | Raised | Amount Recovered/ Regularized | Balance (Rs.) |
| 1. | 2013-19 | 05 | 450000 | 0 | 450000 |






List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

| Department :Public Works (PWD) | | | | | | | |
|---|------------|----------|----------|----------|---|---------|-----------------------------|
| Sub department:EE (S-W), Road-II, PWD, Under Dabri Flyover, Dabri, Delhi (Old M-141,142 & 143), Delhi (1965/12) | | | | | | | |
| S No. | Start Year | End Year | Para No. | Sub Para | Subject | Status* | Outstanding Amount (in Rs.) |
| 1 | 2007 | 2009 | 1 | | Huge deviation resulted into excess payment amounting to Rs. 27,14,597/- | O | 0 |
| 2 | 2007 | 2009 | 2 | | C/o 57 class rooms, 1 MP Hall, 3 Labs and toilets in various schools at Molar Band | O | 0 |
| 3 | 2007 | 2009 | 3 | | Irregular purchases of Computers | O | 0 |
| 4 | 2007 | 2009 | 4 | | Wasteful expenditure of Rs. 174098/- spent on advertisement | O | 0 |
| 5 | 2007 | 2009 | 5 | | Monthly Account | O | 0 |
| 6 | 2007 | 2009 | 6 | | Non-observation of Codal Formalities | O | 0 |
| 7 | 2007 | 2009 | 7 | | Delay in handing over the cash to the DDO and remittance thereof into the accredited bank | O | 0 |
| 8 | 2007 | 2009 | 8 | | Expired performance guarantee lying in the office | O | 0 |
| 9 | 2013 | 2019 | 1 | | Unrealistic Estimates | O | 0 |
| 10 | 2013 | 2019 | 2 | | Provision of contingency and its utilization | O | 0 |
| 11 | 2013 | 2019 | 3 | | Delay in completion of work | O | 0 |
| 12 | 2013 | 2019 | 4 | | Non levy of compensation in delay work Rs. 20522449/- | O | 0 |
| 13 | 2013 | 2019 | 5 | | Irregularities/shortcomings in the execution of work | O | 450000 |
| 14 | 2013 | 2019 | 6 | | 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.

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Para No 1

CURRENT AUDIT REPORT

Sub. Huge deviation resulted into excess payment amounting to Rs. 27, 14,597/-

As per the provisions contained under para 23.2.1 and 23.2.2 of section 23 of CPWD Works Manual – No deviation in the quantity of any item should be made at site without the prior approval of the competent authority. The JE/AE in charge of the work shall be responsible for assessing the anticipated deviation and to initiate Deviation item statement for the work to be done in excess of the agreement quantity of any item well in advance. They shall allow the execution of work in excess of the agreement quantity only after the excess over agreement quantity has been approved by the competent authority. 23.6 – No extra items/substituted item should be executed without the prior approval of the authority who accorded the technical sanction.

The work “construction of DTC Bus Depot at Sect. 8 Dwarka,” SH. C/o Semi Permanent Terminal Building and workshop was estimated to Rs. 2,04,24,460/- the work was awarded to lowest bidder M/s Anshum Builders at a negotiated tendered amount of Rs.2,3794,496/- which was 16.50% above the estimated cost. The time period was allowed was six months with the stipulated date of start 08.11.08 and stipulated date of completion was 07.05.09, but till date only 90% work has been completed. As per the record provided to audit it has been found that a huge deviation and extra item have been used through three different statements amounting to Rs. 27,14,597/- as per the details

| Statement No. | Amount (Rs.) | Approved / non approved |
|---------------|--------------|---|
| 01 | 22,18,338/- | Till date Not approved by the competent authority |
| 02 | 24,322/- | Approved by A.E |
| 03 | 4,71,937/- | Approved by A.E./E.E. |

But while checking the record provided it has been found that no prior approval has been obtained from the competent authority in respect of statement no. 1. which is the violation of para 23.2.1, 23.2.2 and 23.6 of section 23 of CPWD Works Manual.

To avoid the large scale of deviation it is necessary that the detailed estimate should be based on adequate plans and designs. Authority that accorded technical sanction should satisfy that the proposal is structurally and estimates are based on adequate details.

Reasons for huge deviation and extra items, and reason for not taking the prior approval from the competent authority may be explained to audit.

Para No. 2 ✓

Sub. C/o 57 class rooms, 1 MP Hall, 3 Labs and toilets in various schools at Molar Band.

| | |
|-------------------------------|--|
| Name of the work | C/o 57 class rooms, 1 MP Hall, 3 Labs and toilets in various schools at Molar Band |
| Estimated Cost | Rs.167,86,561/- |
| Tender Cost | Rs. 267,74,565/- (59.50 % above) |
| Stipulated date of Start | 23.01.08 |
| Stipulated date of completion | 22.11.08 |
| Time allowed | 10 months |
| Actual Date of Completion | 27.01.09 |
| Name of the contractor | M/s Vats Builder & Supplier |

The above work was awarded to M/s. Vats Builder & suppliers at the tendered cost of Rs. 26774565/- which was 59.50% above the Estimated cost, to complete the work 10 months were allowed. While scrutiny the file provided to audit it has been found that at the time of issuing NIT, a condition under clause 2, a compensation for slow progress/ non-completion of work in stipulated time as a mile stone was incorporated as under

| Physical Progress | Time allowed (from date of start) |
|-------------------------------------|-------------------------------------|
| 1/8 of the whole work | 1/4 th of the whole work |
| 3/8 th of the whole work | 1/2 th of the whole work |
| 3/4 th of the whole work | 3/4 th of the whole work |
| Full | Full |

As per penalty clause in the event of not achieving the necessary progress as assessed from the running payments, 1% of the tendered value of the work will be withheld for failure of each amount. As the work has actually been completed on 27.01.09 i.e. after the delay of 66 days, and no amount has been withheld in lieu of penalty for non achieving the mile stone.

During the inspection of the work, The Project Manager, (Bldg) -14, vide letter No. Insp.BPCM-14/M-142/313 dated 07.07.08 in point no. 2 and 3 have stated that the progress of the work is slow and the delay in the work is attributed to the contractor, even then an amount of Rs. 2,67,745/- i.e. 1% of the tendered value has not been withheld as penalty.

Para No. 3

Sub Irregular purchaser of computers

As per the order of the Govt. of NCT of Delhi all the computer/printer and other related items should be purchased through NICSi with prior approval of IT department. During 2007-08 M 141 has purchased 05 computers, 05 UPS and 01 laser printer/fax from DCCWS through three work order, charged to three different work amounting to Rs. 230152/-.

While audit it has been found that only 04 quotations were collected on 10.09.07 for LENOVA brand computers and HP laser printer, being the L1 the order was placed to DCCWS, Moti Nagar, on the following dates and rates

| Work order no & date | Name of the work | Items/quanyty. | Rates + plus 4% Vat |
|----------------------|--|--|------------------------------|
| 08 dt 11.09.07 | C/o Police post at community centre at Saket | Computer (2) UPS,600 VA(3) HP laser/Fax(1) | 38860/- 1850/- 17750/- |
| 09 dt. 11.09.07 | C/o Family Court, Saket | Computer (2) UPS (1) | 38860/- 1850/- |
| 15 dt. 17.03.08 | C/o Police post at Saket | Computer (1) UPS (1) | 38860/- 1850/- |

It has been observed that permission from the IT department has not been taken, and instead of NICSi the procurement has been made from DCCWS, Moti Nagar, which is irregular. Further it has been found that quotations has been collected for LENOVO brand, instead of configuration, if the quotations would have been collected on configuration base the department could have got better/competitive rates from other manufactures, manufacturing computers of same configuration, because computer is not a monopoly item. The purchase should be regularized under the intimation to audit.

Para No. 4 ✓

Sub: - Wasteful expenditure of Rs. 174098/- spent on advertisement.

Accordingly to CPWD manual division should not issue tender notice and tender documents unless the entire site free from encroachment and hindrance is available. During the test check of Building Project Division M-141, it has been noticed that the works c/o Health centre Building at Saket having estimated cost of Rs. 1,68,03,027/- was advertised in different leading newspapers and the tender was open on 21.07.07, work was awarded to M/s Joginder Kumar Kawatra on 59.60% above the Estimated cost, for the wide publicity of tender an amount of Rs. 45,312/- was spent on advertisement but the work was foreclosed due to non availability of hindrance free site. The work was re-tender again an amount of Rs. 69,612/- was spent on advertisement of the tender, tenders were opened on 08.08.08, but no contractor tendered for this work due to non incorporation of clause 10- C and 10CA in the tender document.

The work re estimated to Rs. 2, 29, 70,220/-, the work re tendered third time and an amount of Rs. 59,174/- was paid to the newspapers, tender open on 17.11.08 and the work was awarded to M/s. A.K. Builder at 27.80% above the estimated cost, but work could not be awarded and cancelled due to higher rates. Again the work was re published (fourth time) and tender open on 04.05.09, the work awarded to M/s Purna Nand.

As the three times tender notice has been published in the leading news papers the department has spent Rs. 174098/- on advertisement, due to negligence of the department Govt. money amounting to Rs. 174098/- has been wasted. The wasteful expenditure may please be clarified.

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Para No 5

Sub. Monthly Account

While checking the monthly account with reference to other related record like cash book, suspense registers etc. it has been found that during 2007-08 the monthly account has not been prepared on actual basis, following discrepancies were noticed

- 1) As per cash book for the month of November 2007 cheques amounting to Rs. 27,80689/- were issued but when it was compared with the monthly account statement it has been found that Rs. 28,55617/- has been booked under M.H. 8782 - Cheque/ remittance, difference of Rs. 74928/-.
- 2) During the month from June 07 to January 2008 following expenditure has been booked in wrong Major Head
 - 1) Rs. 3, 27,592/- was book under M.H. 2059 where as no budget was allotted under this head. It is not clear how the expenditure has been booked when no budget was allotted.
 - 2) Rs. 13, 68932/- was booked under MH 4055, and, Rs. 2, 93,518/ was booked under MH 5055 where as no budget has been allotted under these Major Head.
 - 3) Rs. 17197560/- was booked under MH 4202 where as actual expenditure was Rs. 18318619/-. It shows that the monthly has not been written up from the original cash book.
- 3) While making the monthly account for the month of March 2008 a TE has been prepared showing a difference of Rs. 118334/- which was wrongly booked in other heads but while making TE it is not mentioned in which head it was originally made. Reasons for the irregularities may be intimated.

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Para No 6

Sub. Non observation of Codal formalities

While test of the Building Project Division, O/o the E.E. M-143 it has been found that

On 22.08.07 a sukam 600 VA inverter amounting to Rs. 13500/- was purchased from M/s Om Electronics but while purchasing the inverter the codal formalities as stated in GFR Rule 145 has not been followed.

In the month of May 08 a photocopy machine (Canon made) model 2016J was purchased from M/s Canon amounting to Rs. 39,847/-, as per the record provided to audit it has been observed that no local purchase committee was constituted and no certificate has been recorded under GFR Rule 146. As per office order no. 56/1/2007-E/DSAM - I/ 3144 dt. 28.09.07 O/o the Chief Engineer, the Executive Engineer was directed to purchase the these machines on DGS&D rate contract after observing all the codal formalities, but as per record the machine has not been purchased on DGS&D rate contract. The purchases made without observing codal formalities may be regularized, under the intimation to audit.

O/o the Executive Engineer M - 142

On 28.11.07 a Luminous 1400 VA inverter amounting to Rs. 19950/- was purchased from M/s Sharma Enterprises but while purchasing the inverter the codal formalities as stated in GFR Rule 145 and 146 has not been followed.

On 16.05.08 a photocopy machine (Canon made) model 2016J was purchased from M/s Canon amounting to Rs. 39,847/-, as per the recorded provided to audit it has been observed that no local purchase committee was constituted and no certificate has been recorded under GFR Rule 146. As per office order no. 56/1/2007-E/DSAM - I/ 3144 dt. 28.09.07 O/o the Chief Engineer, the Executive Engineer was directed to purchase the these machines on DGS&D rate contract after observing all the codal formalities, but as per record the machine has not been purchased on DGS&D rate contract.

Further on 15.10.07 two LENOVO made computers, one HP laser Machine with Fax and one HP laser machine were purchased from DCCWS, Moti Nagar after taking rates from M-141 instead of purchasing from NICSI. The purchases made without observing codal formalities may be regularized, under the intimation to audit.

Para No. 7 ✓

Sub: Delay in handing over the cash to the DDO and remittance thereof into the accredited bank.

During the scrutiny of tender sale registers, cash book & challans, following shortcomings have been found:-

There have been undue delay in handing over the cash of tender sale of the Executive Engineer Division M-143 who in working as DDO in respect of Division No. M-142 & M-143 also and remittance there of into the bank. As per rule 6(1) of CGA (Receipt & Payment) Rules, 1983, all moneys received by or tendered to DDO on account of revenues or receipts or dues of the Govt. shall, without undue delay, be paid in full into the accredited bank for inclusion in Govt. account but in following cases the amounts of tender sale have not been deposited into the bank as per requirement of the said rule. Reasons may be explained.

| S.No. | Amount of tender sale (Rs.) | Date of sale of tender | Date of handed over to DDO/cashier by the division | Date of Posting in cash book | Date of deposit into the bank. |
|-------|-----------------------------|------------------------|--|------------------------------|--------------------------------|
| 1. | 3500/- | 21.07.08 | M-141 | 21.07.08 | 01.08.08 |
| 2. | 3500/- | 05.10.07 | 06.10.07 M-143 | 06.10.07 | 12.10.07 |
| 3. | 8000/ 8500/- | 22.10.07 | 23.10.07 M-143 | 23.10.07 | 29.10.07 |
| 4. | 12000/- | 24.07.07 | 26.07.07 M-143 | 26.07.07 | 31.07.07 |
| 5. | 51000/- | 14.08.08 | 18.08.08 M-143 | 18.08.08 | 19.08.08 |
| 6. | 19000/- | 04.08.08 | M-141 | 04.08.08 | 13.08.08 |

Para No. 8 ✓

Sub: Expired performance guarantee lying in the office

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

While scrutiny of F.D.R./performance guarantee register it has been noticed that the many works which have already been completed but the amount of performance guarantee has not been refunded to the contractor and it has also been found that the date of the performance guaranties has not been re-validated even the work has not been completed till date. The same may be renewed/refunded immediately, and the reasons for these lapses may kindly be intimated to audit.

| S.No. | Name of the work | F.D.R./Bank guarantee No. | Valid up to | Amount |
|-------|---|---------------------------------------|-----------------------------------|-----------|
| 01 | C/o police post at (Saket) | 200463 dt. 12.07.07 (Item no. 6) | 12.02.08 | 243712/- |
| 02 | C/o Police post at Saket | 000035 (Item no.08) | 28.11.08 | 921562/- |
| 03 | C/o Bus Terminal for DTC at sect 8 Dwarka | 1174507 dt. 17.07.08 (Item No. 31) | 17.04.09 (work is in progress) | 1964100/- |
| 04 | C/o DTC Depot at Okhla, Ph. III | 092620 dt. 4.03.09 (Item no.32) | 01.05.09 | 3083646/- |

(Hargovind Singh)
Sr.A.O./IAO
Party no 08

low-09

PART-II

CURRENT AUDIT REPORT (2013-2019)

Para No. 1:- Unrealistic Estimates. (Ref. Audit Memo No.10 dated 05.08.2019)

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

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

| S.No | Agreement No | Name of Work | Agency | Tender Amount (Rs.) | Actual payment made (Rs.) | Difference between tendered cost and actual payment made (Rs.) |
|----------------|----------------------------------|---|------------------------|---------------------|---------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 2015-16 | | | | | | |
| 1 | 01/EE/PWD/M-141/2015-16 | A/R & M/O various roads under PWD Division M-141 dg. 2014-15 SH: Improvement of Berms and pdg. Footpath from Durga Park to Nasirpur Nala at Nasirpur Road, New Delhi. | Sh.Rajpal Sehgal | 3,387,275 | 4,164,037 | 776,762 |
| 2 | 03/EE/PWD/M-141/2015-16 | A/R and M/o Various Road under PWD Division M-141 dg. 2014- 15 (SH:- Desilting of storm water drains of Old DG road & Kapashera-Bijwasan Road, New Delhi) | M/s. Ram Charan Bansal | 7,708,020 | 8,741,089 | 1,033,069 |
| 2017-18 | | | | | | |
| 3 | 02/EE/ SWR-II/ PWD/2017-18/00108 | Restoration of Road cut by DJB from Sai Baba Mandir to Ranaji Enclave at Najafgarh-Kakrola Road under Sub Division-II, Najafgarh, New Delhi. | Sh. Laxman, | 5,099,277 | 5,553,895 | 454,618 |
| 4 | 03/EE/ SWR-II/ PWD/2017-18/00109 | A/R & M/O various Roads under PWD South-West Road-II dg. 2016-17 (SH:- Providing of Maintenance van with requied labours, T&P for day to day upkeeping/maintenance of roads under Sub Division-21, New Delhi) | Sh. Bishwa Mohan Jha. | 1,651,740 | 2,059,910 | 408,170 |

Sh. Bishwa

| | | | | | | |
|----|-------------------------------------|--|---------------------------------|------------|------------|------------|
| 5 | 06/EE/ SWR-II/ PWD/2017-18/ | Road Restoration of various road under Sub Division-24, SWR-II/PWD, New Delhi dg. 2016-17 | M/s Bishwa Mohan Jha, | 2,426,423 | 2,972,150 | 545,727 |
| 6 | 07/EE/ SWR-II/ PWD/2017-18/00197 | Providing CC Paver Blocks on Central Verge and Providing footpath at Najafgarh Bahadurgarh Road, New Delhi. | Sh. Bishwa Mohan Jha, | 13,650,892 | 17,637,516 | 3,986,624 |
| 7 | 12/EE/ SWR-II/ PWD/2017-18/00415 | A/R & M/O various Roads under Division SWR-II, PWD during 2017-18 (SH:- Providing Security at Enquiry office and Sub Division office under jurisdiction of Division SWR-II at various locations) | M/s Harshidhi Security Services | 2,648,075 | 3,034,984 | 386,909 |
| 8 | 16/EE/ SWR-II/ PWD/2017-18/00498 | A/R & M/O to various roads under PWD SWR-II dg. 2017-18 (SH:- Miscellaneous Repair work of drains & Path of Section-II under Sub Division-II, New Delhi). | Sh. Randhir Singh Solanki | 5,435,636 | 6,263,347 | 827,711 |
| 9 | 17/EE/ SWR-II/ PWD/2017-18/00550 | A/R & M/o various roads under Division South West Road-II, PWD dg 2017-18 SH:- Providing of Maintenance Van with required labours , T&P for day to day upkeeping / maintenance of roads under Sub Division -II | M/s Tripurari Prasad Singh | 3,380,264 | 4,043,016 | 662,752 |
| 10 | 26/EE/ SWR-II/ PWD/2017-18/00853 | C/o Footpath over drain on Phimi Road, Najafgarh under PWD Division SWR-II, New Delhi. | M/s K Construction Co | 9,450,104 | 11,466,143 | 2,016,039 |
| 11 | 27/EE/ SWR-II/ PWD/2017-18/00895 | Strengthening of Goyla Deenpur Road (ID 1168) under PWD Divn- SWR-II, New Delhi dg 2017-18. | M/s M.C. Construction Co. | 13,957,424 | 17,512,623 | 3,555,199 |
| 12 | 47/EE/ SWR-II/ PWD/2017-18/02661 | Providing & Laying of DI Pipe Line from Najafgrh stand to Mungeshpur Drain at Najafgarh Nangloi Road (ID 1230) under Sub Division-II, New Delhi (3940 running Metre) | M/s K. Construction Co. | 35,567,084 | 48,103,988 | 12,536,904 |

Amal Malik

| 2018-19 | | | | | | |
|---------|-----------------------------|--|---------------------------------|------------|------------|------------|
| 13 | 01/EE/ SWR-II/ PWD/ 2018-19 | Restoration of Road cutting by various agencies under PWD Division SWR-II and Sub Division-23 (Chhawla Section) | Sh. Om Prakash | 5,090,620 | 5,547,109 | 456,489 |
| 14 | 02/EE/ SWR-II/ PWD/ 2018-19 | Road Restoration cut by various agency like DJB, BSES, MTNL, Reliance etc on various roads under Division SWR-II/PWD sub Division-21 dg 2017-18, New Delhi | Sh. Vishwa Mohan Jha | 4,740,275 | 5,844,467 | 1,104,192 |
| 15 | 03/EE/ SWR-II/ PWD/ 2018-19 | Raising of Level of Existing CC Road & drain Near Bijwasan Flyover towards Chhawla under PWD Division SWR-II and Sub Division-24, New Delhi | Sh. Vishwa Mohan Jha | 2,489,402 | 2,878,637 | 389,235 |
| 16 | 04/EE/ SWR-II/ PWD/ 2018-19 | A/R & M/O various roads under PWD SWR-II, New Delhi (SH:- Disposal of Malba to MCD dumping ground under Sub Division-24). | Sh. Vishwa Mohan Jha | 1,092,258 | 1,245,898 | 153,640 |
| 17 | 05/EE/ SWR-II/ PWD/ 2018-19 | A/R & M/O various road under PWD Division SWR-II, New Delhi (SH:- Improvement of Footpath and Miscellaneous work near DC office at Old DG Road under Sub Division - 24, New Delhi) | Sh. Vishwa Mohan Jha | 4,431,046 | 4,799,909 | 368,863 |
| 18 | 07/EE/ SWR-II/ PWD/ 2018-19 | A/R & M/O various roads under PWD SWR-II dg 2017-18 (SH:- Development of T-Point at Manglapuri under Sub Division-21, New Delhi) | M/s Sirohi Construction Co. | 1,818,573 | 2,194,767 | 376,194 |
| 19 | 12/EE/ SWR-II/ PWD/ 2018-19 | Widening & Strengthening of road from Najafgarh Dhansa Road of Jhuljhuli Morh via Ghummanhera village, Delhi (SH:- Balance work at Kharia village and Ghummanhera school to Khaira Dabur Morh) | M/s Mahavir Prasad Gupta & Sons | 21,177,923 | 31,374,716 | 10,196,793 |

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| | | | | | | |
|--------------|-----------------------------|--|-----------------------|--------------------|--------------------|-------------------|
| 20 | 13/EE/ SWR-II/ PWD/ 2018-19 | C/o Footpath and Improvement of Drains from Roshan Vihar Extension to Jhatikara Morh in Najafgarh Bijwasan Road under sub Division-23, Division SWR-II, New Delhi (Road ID 1173) | Sh. Gaze Singh | 5,350,216 | 6,280,295 | 930,079 |
| 21 | 16/EE/ SWR-II/ PWD/ 2018-19 | A/R & M/O to various roads under Division SWR-II, PWD during 2017-18 (SH:- Desilting of Storm water Drain by Mechanical Super Sucker Machines of Section-II (Najafgarh-Dechaon & Jharoda Road) (during 2018). | Sh. Surender Singh | 3,092,250 | 3,531,478 | 439,228 |
| 22 | 17/EE/ SWR-II/ PWD/ 2018-19 | A/R & M/O to various roads under Division SWR-II, PWD during 2017-18 (SH:- Desilting of Storm water Drain by Mechanical Super Sucker Machines under Sub Division-23 (Najafgarh Bijwasan Road & Jhatikara Road) (during 2018) | Sh. Surender Singh | 2,720,060 | 3,224,135 | 504,075 |
| 23 | 29/EE/ SWR-II/ PWD/ 2018-19 | Restoration of Roads cut by DJB from Som Bazar chowk to Nangloi Stand at Najafgarh-Phirni Road under Sec-II of Sub Division-II, Najafgarh, New Delhi | Sh. Bishwa Mohan Jha. | 4,759,133 | 5,748,393 | 989,260 |
| 24 | 30/EE/ SWR-II/ PWD/ 2018-19 | Road Restoration of various road under Sub Division-24, SWR-II, PWD New Delhi | Sh. Bishwa Mohan Jha. | 2,087,895 | 2,602,258 | 514,363 |
| 25 | 32/EE/ SWR-II/ PWD/ 2018-19 | A/R & M/o various road under PWD SWR-II dg 2018-19 (SH:- Installation of Signage Boards under Section-II of Sub Division-22, New Delhi) | M/s Anil Engg. Works | 3,679,046 | 4,398,179 | 719,133 |
| Total | | | | 166,890,912 | 211,222,939 | 44,332,027 |

From the above it indicates that the estimates were prepared in casual manner and proper site conditions were overlooked. It is also evident that the amount put to tender and amount actually paid in above 25 works executed during the year 2015-16 to 2018-19 there amount of works were escalated aggregating to Rs. 4.43 Crore.

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

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Para No. 2:- Provision of Contingency and its Utilization during the period 2013-2019.
(Ref. Audit Memo No. 14 dated 05.08.2019)

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

During the course of audit of financial year 2013-14 to 2018-19, it has been observed that following bills/ CVs have been charged to work contrary to the instructions contained in the above OM dated 22.12.2015:

| S. No. | CV No | Date | Type of Bill | Charged to | Amount |
|----------------|-------|------------|------------------|-------------------------|------------------|
| 2013-14 | | | | | |
| 1 | 98 | 31.10.2013 | Stationery | A/R & M/O | 13,556.00 |
| 2 | 23 | 18.11.2013 | Stationery | A/R & M/O | 14,762.00 |
| 3 | 32 | 26.11.2013 | Electricity Bill | A/R & M/O | 1,730.00 |
| 4 | 71 | 26.12.2013 | MTNL | A/R & M/O | 10,019.00 |
| 5 | 13 | 13.01.2014 | Stationery | A/R & M/O | 10,054.00 |
| | | | | Total of 2013-14 | 50,121.00 |
| 2014-15 | | | | | |
| 1 | 22 | 09.05.2017 | Postal Stamp | A/R & M/O | 993.00 |
| 2 | 57 | 26.05.2014 | Stationery | A/R & M/O | 8,615.00 |
| 3 | 122 | 27.08.2014 | Telephone Bill | A/R & M/O | 10,821.00 |
| 4 | 123 | 27.08.2014 | Electricity Bill | A/R & M/O | 31,950.00 |
| 5 | 22 | 06.02.2015 | Stationery | A/R & M/O | 13,050.00 |
| | | | | Total of 2014-15 | 65,429.00 |
| 2015-16 | | | | | |
| 1 | 33 | 13.10.2015 | Conveyance | A/R & M/O | 500.00 |
| 2 | 36 | 13.10.2015 | Conveyance | A/R & M/O | 500.00 |
| 3 | 49 | 26.10.2015 | Electricity Bill | A/R & M/O | 13,700.00 |
| 4 | 53 | 26.10.2015 | Telephone Bill | A/R & M/O | 7,630.00 |
| 5 | 19 | 17.11.2015 | Stationery | A/R & M/O | 11,364.00 |
| | | | | Total of 2015-16 | 33,694.00 |

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| 2016-17 | | | | | |
|------------------------------|----|------------|------------------|-----------|-------------------|
| 1 | 17 | 16.04.2016 | Electricity Bill | A/R & M/O | 810.00 |
| 2 | 18 | 16.04.2016 | Electricity Bill | A/R & M/O | 3,860.00 |
| 3 | 22 | 16.04.2016 | MTNL | A/R & M/O | 7,475.00 |
| 4 | 51 | 23.05.2016 | Postal Stamp | A/R & M/O | 3,923.00 |
| 5 | 53 | 15.10.2016 | Stationery | A/R & M/O | 14,092.00 |
| Total of 2016-17 | | | | | 30,160.00 |
| 2017-18 | | | | | |
| 1 | 42 | 22.05.2017 | Electricity Bill | A/R & M/O | 14,480.00 |
| 2 | 46 | 29.05.2017 | Telephone Bill | A/R & M/O | 8,117.00 |
| 3 | 77 | 30.06.2017 | Stationery | A/R & M/O | 14,679.00 |
| 4 | 19 | 20.07.2017 | Stationery | A/R & M/O | 14,947.00 |
| 5 | 22 | 24.07.2017 | Electricity Bill | A/R & M/O | 14,720.00 |
| 6 | 23 | 24.07.2017 | Electricity Bill | A/R & M/O | 1,460.00 |
| 7 | 27 | 27.07.2017 | MTNL | A/R & M/O | 6,883.00 |
| 8 | 22 | 21.08.2017 | Stationery | A/R & M/O | 14,984.00 |
| 9 | 24 | 22.08.2017 | Electricity Bill | A/R & M/O | 5,000.00 |
| 10 | 32 | 28.08.2017 | MTNL | A/R & M/O | 8,324.00 |
| Total of 2017-18 | | | | | 103,594.00 |
| 2018-19 | | | | | |
| 1 | 78 | 26.04.2018 | MTNL | A/R & M/O | 9,103.00 |
| 2 | 24 | 16.05.2018 | Stationery | A/R & M/O | 14,137.00 |
| 3 | 25 | 16.05.2018 | Stationery | A/R & M/O | 13,777.00 |
| 4 | 31 | 22.05.2018 | Electricity Bill | A/R & M/O | 1,170.00 |
| 5 | 32 | 22.05.2018 | Electricity Bill | A/R & M/O | 4,280.00 |
| 6 | 38 | 23.05.2018 | Postal Stamp | A/R & M/O | 2,000.00 |
| 7 | 54 | 15.06.2018 | Telephone Bill | A/R & M/O | 8,174.00 |
| 8 | 58 | 15.06.2018 | Conveyance | A/R & M/O | 500.00 |
| 9 | 68 | 29.06.2018 | Stationery | A/R & M/O | 14,672.00 |
| 10 | 57 | 26.07.2018 | MTNL | A/R & M/O | 8,148.00 |
| Total of 2018-19 | | | | | 75,961.00 |
| Grand Total (2013-19) | | | | | 358,959.00 |

The Department may take necessary action to regularize Rs.3,58,959/- with the approval of Finance Department, Govt. of NCT of Delhi in terms of OM No. F.1(9)/2015-16/Fin-Exp-4/Infra/6277-6416 dated 22.12.2015. Similar other cases may also be reviewed under intimation to Audit.

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Para No. 3:- Delay in completion of work. (Ref. Audit Memo No. 15 dated 06.08.2019)

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

| Sl. No. | Agreement No. | Name of Work | Agency Name | Tendered Amount | Date of Start | Date of Completion | Delay (Approx.) Till date (06.08.2019) |
|---------|--------------------------|--|----------------------------------|-----------------|---------------|--------------------|--|
| 1 | 61/EE/PWD/SWR-II/2017-18 | Strengthening and Widening of road from Nangloi Stand to Neelwal Road along with drains & footpath including village portion under PWD Division SWR-II, New Delhi (ID : 1229)(Road work - 44,550 sqm and drain work -4868 sqm.) | M/s M.C. Construction Co. | 63315415 | 03.03.18 | 27.11.18 | 8 Month 10 Days |
| 2 | 14/EE/PWD/SWR-II/2018-19 | A/R & M/O various Roads under PWD Division South-West Road-II, New Delhi during 2018-19 (SH:- Providing Services of Clerk, Computer Operators and MTS for Division office). | M/s Trendi Security Service | 2082549 | 22.05.18 | 21.05.19 | 2 Month 18 Days |
| 3 | 15/EE/PWD/SWR-II/2018-19 | A/R & M/O various Roads under PWD Division South-West Road-II, New Delhi during 2018-19 (SH:- Providing Services of Clerk, Computer Operators and MTS for E-in-C and Chief Office). | M/s Rakshak Securities Pvt. Ltd. | 3862123 | 22.05.18 | 21.05.19 | 2 Month 18 Days |
| 4 | 18/EE/PWD/SWR-II/2018-19 | Improvement of Sagarpur Road (ID 1222) by providing and laying a layer of stone matrix asphalt (SMA) at New Delhi) | M/s. Mahavir Prasad Gupta & Sons | 13848418 | 24.05.18 | 20.09.18 | 10 Month 19 Days |
| 5 | 19/EE/PWD/SWR-II/2018-19 | A/R & M/o various roads under PWD Division SWR-II during 2018-19 (SH:- Providing Services of Security Guard for Watch & Ward of Sub Division office I, II, III (Section Chhawla & Jafferpur) & Sub Division-IV under SWR-II, New Delhi.) | M/s Universal Security & Service | 1910775 | 15.06.18 | 14.06.19 | 1 Month 25 Days |

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| | | | | | | | |
|----|----------------------------------|---|----------------------------|----------|----------|----------|-----------------|
| 6 | 24/EE/PWD/S WR-II/2018- 19 | Strengthening of Najafgarh Bijwasan Road (ID 1173) from Jhatikara Morh to Chhawla Bridge | M/s C. Prakashan & Co. | 47681557 | 22.06.18 | 19.10.18 | 9 Month 20 Days |
| 7 | 25/EE/PWD/S WR-II/2018- 19 | Strengthening of Old DG Road ID 1169 Samalkha Chowk to Kapashera Border under PWD Division SWR-II New Delhi during 2018-19 | M/s C. Prakashan & Co. | 41381789 | 02.07.18 | 28.12.18 | 7 Month 11 Days |
| 8 | 28/EE/PWD/S WR-II/2018- 19 | C/o Missing drain and footpath from Jharoda Stand to Mungeshpur Drains and Drains upto Bahadurgarh Border with Footpath at Border area under PWD Division SWR-II, New Delhi (ID 1231) | M/s. Shyam Enterprises | 44352738 | 18.07.18 | 13.04.19 | 2 Month 26 Days |
| 9 | 42/EE/PWD/S WR-II/2018- 19 | A/R & M/O various roads under Sub Division-24, Division SWR-II, PWD, New Delhi dg 2018-19 (SH:- Improvement of footpath around Kapashera Chowk and Central Verge of old DG Road). | Sh.Vishva Mohan Jha | 6618621 | 21.09.18 | 19.12.18 | 7 Month 20 Days |
| 10 | 43/EE/PWD/S WR-II/2018- 19 | A/R & M/O various roads works under SWR-II division during 2018-19 (SH:- Signages work in Sub Division-III) | M/s Sethi Constructions | 1218423 | 18.10.18 | 16.12.18 | 7 Month 23 Days |
| 11 | 44/EE/PWD/S WR-II/2018- 19 | A/R & M/O to various roads works under SWR-II division during 2018-19 (SH:- Painting and Repair work of Prithvi Singh Dagar Marg, New Delhi). | Sh. Tripurari Prasad Singh | 1253442 | 26-11-18 | 09-01-19 | 7 Month approx. |
| 12 | 47/EE/PWD/S WR-II/2018- 19 | Restoration of roads cut by DJB from Som Bazar Chowk to Surukpur More & Other Balance work under Sec-II of Sub Division-II, Najafgarh, New Delhi. | M/s Dhanna Ram & Sons | 5860854 | 26-11-18 | 23-02-19 | 5 Month 16 Days |
| 13 | 48/EE/PWD/S WR-II/2018- 19 | Construction of footpath and improvement of Drainage along Rao Laxmi Chand Marg Road (ID 1174) from Khaira Morh to Kharia Village, New Delhi (Modified). | M/s S.S. Chauhan & Sons | 4335660 | 26-11-18 | 23-02-19 | 5 Month 16 Days |

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| | | | | | | | |
|--------------|----------------------------------|---|--------------------------------|------------------|----------|----------|-----------------|
| 14 | 51/EE/PWD/S WR-II/2018- 19 | A/R & M/o various roads under PWD Division South West Road-II, during 2018-19 (SH:- Concrete work along the carriageway from Khaira Chowk to Shiv Mandir Khaira Village, Shaheed Rao Laxmi Chand Marg (Road ID: 1174) | Sh. Vishva Mohan Jha | 5663888 | 11-02-19 | 27-03-19 | 4 Month 11 Days |
| 15 | 52/EE/PWD/S WR-II/2018- 19 | A/R & M/o to various roads under PWD Division South West Road-II, during 2018-19 (SH:- Repair and Renovation of Subway at Palam Dabri Road, Sub Division- 21, New Delhi.) | M/s. Bansawal Construction Co. | 1539179 | 11-02-19 | 11-05-19 | 2 Month 28 Days |
| 16 | 53/EE/PWD/S WR-II/2018- 19 | Road Restoration cut by DJB & BSES at Dhansa Road & Kakrola Road under Sub Division-II, Division SWR-II | M/s. Sirohi Construction Co. | 1864647 | 11-02-19 | 11-04-19 | 3 Month 28 Days |
| 17 | 54/EE/PWD/S WR-II/2018- 19 | A/R & M/o various roads under PWD Division South West Road-II, during 2018-19 (SH:- Patch Repair work of Roads of Section-II under Sub Division- II, New Delhi.) | M/s Karamvir Rana Builders | 4854267 | 11-02-19 | 11-04-19 | 3 Month 28 Days |
| Total | | | | 251644345 | | | |

From the above it is evident that the 17 works having tendered cost of Rs.25,16,44,345/- were not completed till date.

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

Rs-12
Para No. 4:- Non levy of compensation in delayed work Rs. 2,05,22,449 /-
(Ref. Audit Memo No. 16 dated 06.08.2019)

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

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

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Account Bill and final bill and certificate shall be recorded that all up to date hindrances on part of department and contractor have been recorded in the hindrance register.

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

| Sl. No. | Agreement No. | Name of Work | Agency Name | DOS | DOC | Tendered Amount | Amount of compensation not levied (@1.5% per month subject to 10% of TA) (Rs.) |
|---------|--------------------------|---|----------------------------------|----------|----------|-----------------|--|
| 1 | 61/EE/PWD/SWR-II/2017-18 | Strengthening and Widening of road from Nangloi Stand to Neelwal Road along with drains & footpath including village portion under PWD Division SWR-II, New Delhi (ID : 1229)(Road work -44,550 sqm and drain work - 4868 sqm.) | M/s M.C. Construction Co. | 03.03.18 | 27.11.18 | 63,315,415 | 6,331,542 |
| 2 | 14/EE/PWD/SWR-II/2018-19 | A/R & M/O various Roads under PWD Division South-West Road-II, New Delhi during 2018-19 (SH:- Providing Services of Clerk, Computer Operators and MTS for Division office). | M/s Trendi Security Service | 22.05.18 | 21.05.19 | 2,082,549 | 62,476 |
| 3 | 15/EE/PWD/SWR-II/2018-19 | A/R & M/O various Roads under PWD Division South-West Road-II, New Delhi during 2018-19 (SH:- Providing Services of Clerk, Computer Operators and MTS for E-in-C and Chief Office). | M/s Rakshak Securities Pvt. Ltd. | 22.05.18 | 21.05.19 | 3,862,122 | 115,864 |

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| | | | | | | | |
|---|--------------------------|--|----------------------------------|----------|----------|------------|-----------|
| 4 | 18/EE/PWD/SWR-II/2018-19 | Improvement of Sagarpur Road (ID 1222) by providing and laying a layer of stone matrix asphalt (SMA) at New Delhi) | M/s. Mahavir Prasad Gupta & Sons | 24.05.18 | 20.09.18 | 13,848,418 | 1,384,842 |
| 5 | 19/EE/PWD/SWR-II/2018-19 | A/R & M/o various roads under PWD Division SWR-II during 2018-19 (SH:- Providing Services of Security Guard for Watch & Ward of Sub Division office I, II, III (Section Chhawla & Jafferpur) & Sub Division-IV under SWR-II, New Delhi.) | M/s Universal Security & Service | 15.06.18 | 14.06.19 | 1,910,775 | 28,662 |
| 6 | 24/EE/PWD/SWR-II/2018-19 | Strengthening of Najafgarh Bijwasan Road (ID 1173) from Jhatikara Morh to Chhawla Bridge | M/s C. Prakashan & Co. | 22.06.18 | 19.10.18 | 47,681,557 | 4,768,156 |
| 7 | 25/EE/PWD/SWR-II/2018-19 | Strengthening of Old DG Road ID 1169 Samalkha Chowk to Kapashera Border under PWD Division SWR-II New Delhi during 2018-19 | M/s C. Prakashan & Co. | 02.07.18 | 28.12.18 | 41,381,789 | 4,138,179 |
| 8 | 28/EE/PWD/SWR-II/2018-19 | C/o Missing drain and footpath from Jharoda Stand to Mungeshpur Drains and Drains upto Bahadurgarh Border with Footpath at Border area under PWD Division SWR-II, New Delhi (ID 1231) | M/s. Shyam Enterprises | 18.07.18 | 13.04.19 | 44,352,738 | 1,330,582 |

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| | | | | | | | |
|----|--------------------------|---|----------------------------|----------|----------|-----------|---------|
| 9 | 42/EE/PWD/SWR-II/2018-19 | A/R & M/O various roads under Sub Division-24, Division SWR-II, PWD, New Delhi dg 2018-19 (SH:- Improvement of footpath around Kapashera Chowk and Central Verge of old DG Road). | Sh.Vishva Mohan Jha | 21.09.18 | 19.12.18 | 6,618,621 | 661,862 |
| 10 | 43/EE/PWD/SWR-II/2018-19 | A/R & M/O various roads works under SWR-II division during 2018-19 (SH:- Signages work in Sub Division-III) | M/s Sethi Constructions | 18.10.18 | 16.12.18 | 1,218,422 | 121,842 |
| 11 | 44/EE/PWD/SWR-II/2018-19 | A/R & M/O to various roads works under SWR-II division during 2018-19 (SH:- Painting and Repair work of Prithvi Singh Dagar Marg, New Delhi). | Sh. Tripurari Prasad Singh | 26-11-18 | 09-01-19 | 1,253,442 | 125,344 |
| 12 | 47/EE/PWD/SWR-II/2018-19 | Restoration of roads cut by DJB from Som Bazar Chowk to Surukpur More & Other Balance work under Sec-II of Sub Division-II, Najafgarh, New Delhi. | M/s Dhanna Ram & Sons | 26-11-18 | 23-02-19 | 5,860,854 | 439,564 |
| 13 | 48/EE/PWD/SWR-II/2018-19 | Construction of footpath and improvement of Drainage along Rao Laxmi Chand Marg Road (ID 1174) from Khaira Morh to Kharia Village, New Delhi | M/s S.S. Chauhan & Sons | 26-11-18 | 23-02-19 | 4,335,659 | 325,174 |

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| | | | | | | | |
|-------|--------------------------|---|---------------------------------|----------|----------|-------------|------------|
| 14 | 51/EE/PWD/SWR-II/2018-19 | A/R & M/o various roads under PWD Division South West Road-II, during 2018-19 (SH:- Concrete work along the carriageway from Khaira Chowk to Shiv Mandir Khaira Village, Shaheed Rao Laxmi Chand Marg (Road ID: 1174) | Sh. Vishva Mohan Jha | 11-02-19 | 27-03-19 | 5,663,888 | 339,833 |
| 15 | 52/EE/PWD/SWR-II/2018-19 | A/R & M/o to various roads under PWD Division South West Road-II, during 2018-19 (SH:- Repair and Renovation of Subway at Palam Dabri Road, Sub Division- 21, New Delhi.) | M/s. Bansiwala Construction Co. | 11-02-19 | 11-05-19 | 1,539,178 | 46,175 |
| 16 | 53/EE/PWD/SWR-II/2018-19 | Road Restoration cut by DJB & BSES at Dhansa Road & Kakrola Road under Sub Division-II, Division SWR-II | M/s. Sirohi Construction Co. | 11-02-19 | 11-04-19 | 1,864,646 | 83,909 |
| 17 | 54/EE/PWD/SWR-II/2018-19 | A/R & M/o various roads under PWD Division South West Road-II, during 2018-19 (SH:- Patch Repair work of Roads of Section-II under Sub Division-II, New Delhi.) | M/s. Karamvir Rana Builders | 11-02-19 | 11-04-19 | 4,854,267 | 218,442 |
| Total | | | | | | 251,644,340 | 20,522,449 |

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

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Para No. 5:- Irregularities/Shortcomings in the execution of work
(Ref. Audit Memo No. 17 dated 06.08.2019)

Test check of the Final Bills of the following work for 2017-18 show that the Division has not followed the condition stipulated in the Agreements.

1. Non deployment of technical staff at the work site

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

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

| S.No. | Name of Contractor & Agmt. No. | Estimated Cost (Rs.) | Period of work | Amount of compensation to be made (Rs.) |
|-------|--|----------------------|--|---|
| 1 | Sh. Bishwa Mohan Jha, Agmt. No. 07/EE/ SWR-II/ PWD/2017-18/0019 | 1,78,62,983.00 | 22.05.2017 to 18.04.2018 (Approx.11 months) | 11x15000=1,65,000.00 |
| 2 | Sh. Randhir Singh Solanki Agmt. No. 16/EE/ SWR-II/ PWD/2017-18/00498 | 68,13,281.00 | 17.06.2017 to 15.03.2018 (Approx.9 months) | 9x15000=1,35,000.00 |
| 3 | Sh. Randhir Singh Solanki Agmt. No. 25/EE/ SWR-II/ PWD/2017-18/00620 | 75,81,355.00 | 21.06.2017 to 28.04.2018 (Approx.10 months) | 10x15000=1,50,000.00 |
| | | | Total | 4,50,000.00 |

The recovery of compensation for non-deployment of qualified technical staff as mentioned above Rs.4,50,000/- may be effected from the contractor after due verification of relevant facts under intimation to audit.

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Para No. 6:- Non Production of Records

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

2009-2019

1. Budget for the financial year 2009-2013
2. Contingent Register
3. Property Register
4. Register of Unserviceable Stores/Dead-Stock
5. Condemnation files/records
6. OTA Register
7. T&P Register
8. Medical Charges reimbursement Register
9. Register of deposit work & its details/related records
10. Security Deposit Register
11. Transfer entry book
12. Register for dismantled material account
13. Hindrance Register
14. Inspection Register of Sub-division
15. Details of payment of arbitration awards/fees paid for arbitration cases.

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 DINESH KUMAR
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Signature: A.K. Bhatt
(A.K. BHATT)
 I.A.O, Audit Party No. XXIII

Current Audit Report


During the course of current audit, 22 observation Memos were issued to the **Office of Executive Engineer(C) South West Road -II, PWD Under Dabri Flyover, Pankha Raod, Near Janak Cinema, New Delhi-45, (M-141)** for the period 2019-20 to 2022-23. Department did not reply to any audit observation, hence all 22 audit memos have been converted into **14 Paras 08 TANs**.

Details of Current Recovery:

| S.No. | Memo No. | Details of Recoveries [amount in rupees] | | | Incorporated in Para No. |
|-------|--------------|---|----------------------|---------|-----------------------------|
| | | Raised | Recovered on Spot | Balance | |
| 1 | 04 | 67500 | 0 | 67500 | PARA-03 |
| 2 | 13 | 11183 | 0 | 11183 | PARA-02 |
| 3 | 20 | 405000 | 0 | 405000 | PARA-01 |
| 4 | 21 | 36482 | 0 | 36482 | PARA-13 |
| | Total | 520165 | 0 | 520165 | |

Internal audit report has been prepared on the basis of information furnished and made available by the **Office of Executive Engineer(C) South West Road -II, PWD Under Dabri Flyover, Pankha Raod, Near Janak Cinema, New Delhi-45, (M-141)** for the period 2019-20 to 2022-23. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.




INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXIII

PART-II

CURRENT AUDIT REPORT (2019-20 to 2022-23)**PARA-01 Non-recovery of Rs.4.05 lakhs from the contractor for failure to provide an Engineer at site. (Audit Memo No. 20 Dated: 07.11.2023)**

As per Clause-32 of the agreement, the contractor shall immediately after receiving letter of acceptances of the tender and before commencement of the work, intimate in writing to the Engineer-in-charge the name, qualifications, experience, age, address and other particulars along with certificate, of the principal technical representative to be in charge of the work and other technical representative(s) who will be supervising the work. In case on Non compliance of above clause, recovery shall be made as per requirement of technical staff and their experience depending on nature of work.

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

| S. No. | Name of the contractor | Agreement No. | Stipulated date of start | Stipulated date of completion/Actual date of completion | Months | Cost of work (Amt. in Lakhs) | Required | Rate of recovery (Rs.) | Recovery (in Rs.) |
|--------|----------------------------|---------------|--------------------------|---|--------|------------------------------|--|------------------------|------------------------|
| 1 | M/S Karambir Rana Builders | 85/21-22 | 02.12.21 | 01.04.22 10.08.22 | 08 | 33.43 | 1 Graduate/Engineer with 2 years experience Or Diploma Engineer with 5 years experience | 15000 | 15000 X8= 120000 |
| 2 | Sh. Surender Singh | 99/21-22 | 28.12.21 | 27.03.22 | 03 | 28.80 | 1 Graduate/Engineer with 2 years experience Or Diploma Engineer with 5 years experience. | 15000 p m | 15000 X3= 45000 |
| 3 | M/S Sehgal & Sons | 123/21-22 | 23.03.22 | 20.06.22 | 03 | 21.58 | 1 Graduate/Engineer with 2 years experience Or | 15000 p m | 15000 X3= 45000 |

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|---|------------------|--------------|----------|----------------------|----|-------|---|---------------------|-----------------|
| | | | | | | | Diploma Engineer with 5 years experience. | | |
| 4 | M/s Niharika | 12/2 2-23 | 23.04.22 | 22.08.22 10.10.22 | 06 | 38.50 | 1 Graduate/ Engineer with 2 years experience Or Diploma Engineer with 5 years experience. | 15000 p m | 15000 X6= 90000 |
| 5 | Sh. Ajay Kumar | 39/2 2-23 | 28.06.22 | 26.08.22 31.10.22 | 04 | 24.74 | 1 Graduate/ Engineer with 2 years experience Or Diploma Engineer with 5 years experience. | 15000 p m | 15000 X4= 60000 |
| 6 | Sh. Kulbir Singh | 74/2 2-23 | 11.10.22 | 09.12.22 19.01.23 | 03 | 24.99 | 1 Graduate/ Engineer with 2 years experience Or Diploma Engineer with 5 years experience. | 15000 p m | 15000 X3= 45000 |
| | | | | | | | | Total in Rs. | 405000/- |

Department may recover an amount of Rs.4,05,000/- from the agencies after due verification of facts and figures under intimation to audit and similar types of other cases may also be got reviewed at Division Level.

PARA-02 Short/non-deduction of TDS under section 194(J) amounting to Rs.11183/- (Audit Memo No. 13 Dated: 03.11.2023)

As per section 194(J) of the Income Tax Act, TDS is to be deducted @ 10% on any amount paid to any resident as fees for professional services or technical services or royalty.

During test check of the record of **Executive Engineer(C) South West Road -II, PWD Under Dabri Flyover, Pankha Raod, Near Janak Cinema, New Delhi-45, (M-**

141), it revealed that Division office has availed professional services from various agencies during the period 2019-20 to 2022-23, but TDS either not deducted or short deducted as detailed below:-

| S. No | V. No | Dated | Name of Work | Name of Agency | Amount Paid (Rs.) | Income Tax due @ 10 % (Rs.) | Income Tax deducted @ 2 % (Rs.) | Balance Income Tax to be recovered (Rs.) |
|---------------------|-------|------------|--------------------------------------|------------------------------|-------------------|-----------------------------|---------------------------------|--|
| 2 | 63 | 31.03.2023 | Processing fee for quarterly returns | M/s Alankit Associates | 22600 | 2260 | 452 | 1808 |
| 3 | 14 | 08.07.2022 | Processing fee for quarterly returns | M/s Alankit Associates | 17000 | 1700 | 0 | 1700 |
| 4 | 15 | 08.07.2022 | Processing fee for quarterly returns | M/s Alankit Associates | 19000 | 1900 | 0 | 1900 |
| 7 | 11 | 15.03.2022 | Professional charges | Bindiya Savara Govt. Counsel | 15500 | 1550 | 0 | 1550 |
| 8 | 12 | 15.03.2022 | Professional charges | Bindiya Savara Govt. Counsel | 15500 | 1550 | 0 | 1550 |
| 9 | 13 | 15.03.2022 | Professional charges | Jawahar Raja, advocate | 26750 | 2675 | 0 | 2675 |
| Total in Rs. | | | | | | | | 11183 |

Department may recover the amount Rs. ~~67500/-~~ ^{11183/-} from the concerned agencies after due verification of facts and figures under intimation to Audit and similar types of other cases may also be got reviewed at Division Level.

PARA-03 Recovery of Rs.67500/- on account of Cycle Allowance.
Audit Memo No.04 Dated: 31.10.2023

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

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

| S. No | Name & Designation | Periods in months | No. of months | Rs per | Amount Paid by Department as | Amount to be |
|-------|--------------------|-------------------|---------------|--------|------------------------------|--------------|
| | | | | | | |

| | | | | month | per PBR | recovered |
|---------------------------|-------------------------|----------------|----|-------|---------|-----------|
| 1. | Rajender Prasad, Beldar | 07/17 to 09/23 | 75 | 180 | 13500 | 13500 ✓ |
| 2. | Ramesh Chand, Beldar | 07/17 to 09/23 | 75 | 180 | 13500 | 13500 ✓ |
| 3. | Amar Singh, Beldar | 07/17 to 09/23 | 75 | 180 | 13500 | 13500 ✓ |
| 4. | Shiv Prasad, Beldar | 07/17 to 09/23 | 75 | 180 | 13500 | 13500 ✓ |
| 5. | Jhalku Sah, Beldar | 07/17 to 09/23 | 75 | 180 | 13500 | 13500 ✓ |
| Total Recovery to be made | | | | | | 67500 ✓ |

Department may recover the amount Rs. 67500/- from the officer after due verification of facts and figures under intimation to Audit and similar types of other cases may also be got reviewed at Division Level.

PARA-04 Avoidable expenditure of Rs.47262/- due to injudicious assessment of sanctioned load of electricity supply.
(Audit Memo No. 11 Dated: 03.11.2023)

The PWD Division PWD Division **Executive Engineer(C) South West Road -II, PWD Under Dabri Flyover, Pankha Raod, Near Janak Cinema, New Delhi-45, (M-141)** has one electricity connection (CA No.152384661) of sanctioned load of 32 KW respectively. Audit scrutiny of electricity bills revealed that maximum consumption in respect of the above connection during the year was lower than the sanction load. As per electricity tariff schedule demand charges at Rs.250 per KW plus Pension Trust Surcharge has paid as electricity charges based on the sanctioned load even when the consumption was less. Some of the instances in which division office has excess paid as demand/electricity charges as per detail given below: ..

| S. No. | Period | Sanctioned load | Maximum load consumed | Difference in Contract demand and maximum demand | Fixed charges paid as per sanctioned load (Rs.) | Fixed charges as per maximum load consumed(Rs .) | Avoidable amount of fixed charges (Rs.) |
|--------|----------------------|-----------------|-----------------------|--|---|--|---|
| 1 | 05.03 22 to 29.03 22 | 32 | 7 | 25 | 6452 | 1411 | 5041 |
| 2 | 30.03 22 to 28.04 22 | 32 | 7 | 25 | 7983 | 1746 | 6237 |
| 3 | 29.04 22 to 27.05 22 | 32 | 14 | 18 | 7501 | 3282 | 4219 |
| 4 | 28.05.22 to 30.06 22 | 32 | 21 | 11 | 7484 | 4911 | 2573 |
| 5 | 30.7 22 to 30.08 22 | 32 | 19 | 13 | 8258 | 4903 | 3355 |
| 6 | 04.10.22 to | 32 | 19 | 13 | 6710 | 3984 | 2726 |

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|----------------------------|-------------------------|----|----|----|------|------|------|----------------|
| | 29.10.22 | | | | | | | |
| 7 | 30.10.22 to 30.11.22 | 32 | 06 | 26 | 8516 | 1597 | 6919 | |
| 8 | 01.12.22 to 27.12.22 | 32 | 06 | 26 | 6968 | 1307 | 5661 | |
| 9 | 28.12.22 to 01.02.23 | 32 | 10 | 22 | 9318 | 2912 | 6406 | |
| 10 | 02.02.23 to 22.02.23 | 32 | 10 | 22 | 6000 | 1875 | 4125 | |
| Total amount in Rs. | | | | | | | | 47262/- |

The division level authority may assess the requirement of electricity supply based on the actual consumption and got the sanctioned load reviewed for electricity connection accordingly; it could have saved of Rs.47262/- during the year 2022-23.

PARA-05 Releasing of irregular payment amounting to Rs.35267015/- without approval of Deviation Statement.
(Audit Memo No. 12 Dated: 03.11.2023)

During the test check of the record of PWD Division **Executive Engineer(C) South West Road -II, PWD Under Dabri Flyover, Pankha Raod, Near Janak Cinema, New Delhi-45, (M-141)**, it has been noticed that the following payment were made without the approval of Deviation Statements from Competent Authority.

| Sr. No | Name of work | Agreement no./ | Voucher No /Date of final payment | Deviation /Extra items (Rs.) | Amount withheld (Rs.) | Remarks |
|--------|--|----------------------------------|-----------------------------------|------------------------------|-----------------------|---|
| 1. | A/R & M/O to various roads under PWD Division SWR-II, New Delhi during 2018-19. (S.H. Providing Services of Clerk, computer operators and MTS for Division office | 14/EE/SWR - II/PWD/2018-19/00259 | 03/ 07.10.2019 | 413479 | 40000 | Deviation statement- for Rs. 413479/- not approved by competent authority. |
| 2. | Construction of missing link drain at Vidya Marg, New Delhi | 05/EE/PWD /M141/2013 -14 | 20/ 24.07.2019 | 4506304 | 150000 | Deviation statement- for Rs. 4506304/- not approved by competent authority. |
| 3. | Construction of Foot path and Improvement of Drains from Roshan vihar Extension to Jhatikra morh in Najafgarh Bijwasan road under Subdivision-23, Division SWR-II, New | 13/EE/SWR - II/PWD/2018-19/00237 | 127/ 31.03.2019 | 369122 | 50000 | Deviation statement- for Rs. 369122/- not approved by competent authority. |

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|----|---|--------------------------------|--------------------|----------|--------|---|
| | Delhi | | | | | |
| 4. | A/R & M/O to various roads under PWD Division SWR-II, New Delhi during 2021-22 (S.H. Providing services of Light Motor Vehicle with Driver within Delhi/ New Delhi) | 60/EE/SWR-II/PWD/2021-22/00754 | 13/ 15.12.2022 | 173335 | 20000 | Deviation statement-for Rs. 173335/- not approved by competent authority. |
| 5. | Providing and fixing railing on central verge form Sai Baba Mandir to Delhi Gate under Sub Division-II, SWR-II, ND | 45/EE/SWR-II/PWD/2021-22/00622 | 58/ 31.03.2022 | 358026 | 50000 | Deviation statement-for Rs. 358026/- not approved by competent authority. |
| 6. | Strengthening of Prithvi Singh Dagar Marg from Rawta morh, Dhansa Road to Daurala Border under PWD Division - SWR-II, ND | 48/EE/PWD/SWR-II/19-20 | 215/ 29.05.2021 | 29446749 | 100000 | Deviation statement-for Rs. 21949452/- and Extra Items for Rs. 7497297/- (Total Rs-29446749/-) not approved by competent authority. |

Department may take ex-post facto sanction of Deviations of above works from Competent Authority under intimation to Audit. Similar types of other cases may also be got reviewed at Division Level under intimation to Audit.

PARA-06 Public Works Deposit.
Audit Memo No. 01

Dated: 27.10.2023

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

Test check of the monthly accounts of the division revealed that an amount of Rs. 216131264/- was lying outstanding under the head "Public Works Deposits" as of March 2023, as per details given below:

(Amount in Rs.)

| Classes of Details | Opening Balances | Credits during the month | Total (2+3) | Debit during the month | Closing Balance (4-5) |
|--------------------|------------------|--------------------------|-------------|------------------------|-----------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | | | | |

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|--|------------------|-----------------|------------------|----------------|------------------|
| Civil Deposits Security Deposits (Part-II) | 37712174 | 1396165 | 39108339 | 969868 | 38138471 |
| Civil Deposit Public Works Deposits (Part-III) | 120617478 | 49620424 | 170237902 | 6665720 | 163572182 |
| Civil Deposits Other Deposits(Part-V) | 10858503 | 3557291 | 14415794 | -4817 | 14420611 |
| Total | 169188155 | 54573880 | 223762035 | 7630771 | 216131264 |

As per provisions of Para 21.6 of CPWD works manual, the divisional accountant should review monthly all deposits under Part-II and refund the security deposits, where due, without waiting for any application form the contractor. Heavy accumulation of 3.81 crore under deposit Part-II indicates that the deposit register was not reviewed at divisional level from time to time. The register should now be reviewed and all deposits more than 3 years old where refund is not due should be credited to government account.

Accumulation of 16.36 crore (civil Deposits public works) is under Part-III was due to non-execution of works against deposits. If these works not be executed, the deposit should be immediately refunded to the depositor agency to avoid the blockage of funds so that the same can be utilized elsewhere.

Deposits under Part-V amounting 1.44 crore has accumulated due to with held amount from contractor bills on account of mile stone, EOT etc. Accumulation of balance under deposit Part-V was indicative of the fact that works from which these amounts were withheld have not been completed satisfactorily.

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

PARA-07 Time barred cheques amounting to Rs. 163555/-.
Audit Memo No. 03 Dated: 31.10.2023

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

While scrutiny of form 51-"Schedule of Reconciliation of cheques drawn and Remittances" and other related records for the month of August-2020 of office of PWD Division **Executive Engineer(C) South West Road -II, PWD Under Dabri Flyover, Pankha Raod, Near Janak Cinema, New Delhi-45, (M-141)**, it observed that cheques amounting to Rs.163555/- which were issued between 26.10.2013 to 27.12.2018 shown as un cleared by the division up to the month 08/2020 as per detail given below:-

| Sl. No | Cheque No. | Date of Issue | Amount (Rs.) |
|--------------|------------|---------------|---------------|
| 1. | C267502 | 26.10.2013 | 10898 |
| 2. | C559908 | 25.07.2016 | 7086 |
| 3. | C559950 | 23.01.2017 | 130902 |
| 4. | C550067 | 09.04.2018 | 6495 |
| 5. | C576438 | 27.12.2018 | 8174 |
| Total | | | 163555 |

Subsequently on going through the form 51-"Schedule of Reconciliation of cheques drawn and Remittances" and other related records for the month of 09/2020 onward, it observed that all the above cheques were not taken over/brought forwarded from 08/2020 as un cleared. Validity of three month from the date of issue of the above cheques were already elapsed and no such record of renewal/reissue/cancelled of the above cheques provided by the department.

Necessary correction may be made in the Form-51 -"Schedule of Reconciliation of cheques drawn and Remittances" under intimation to audit.

PARA-08 Non revalidation of Bank Guarantees.
Audit Memo No. 06 Dated:31.10.2023

During the course of audit of Valuable Register maintained in PWD Division, **Executive Engineer(C) South West Road -II, PWD Under Dabri Flyover, Pankha Raod, Near Janak Cinema, New Delhi-45, (M-141)**, it has been observed that the validity of number of Bank Guarantees, submitted by contractors against different works, have already been expired and the Division has not made any efforts to get these Bank Guarantee revalidated as per detail given hereunder.

| S. No. | Sl. No of valuable Register | Name of agency | Details of Valuable BG | Amount of Valuable BG | Date of expiry of validity of BG |
|--------|-----------------------------|-----------------------------|------------------------|-----------------------|----------------------------------|
| 1. | 851 | Pawan Kumar | 003GT01213270001 | 1745656 | 22.06.2022 |
| 2. | 983 | BSES Rajdhani Power Ltd. | 0960122BG0000721 | 150000 | 09.05.2023 |
| 3. | 987 | Airtel Telecom Network Ltd. | 2451NDLG00133223 | 150000 | 05.03.2023 |
| 4. | 995 | BSES Rajdhani Power Ltd. | 0960122BG0000594 | 150000 | 23.03.2023 |
| 5. | 1025 | Jio Digital Fiber Pvt. Ltd. | LOBG401012106271 | 150000 | 14.06.2023 |
| 6. | 1032 | BSES Rajdhani Power Ltd. | 1059IGP000431423 | 150000 | 08.08.2023 |
| 7. | 1033 | BSES Rajdhani Power Ltd. | 1059IGP000428523 | 150000 | 08.08.2023 |

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| 8. | 1034 | BSES Rajdhani Power Ltd. | 1059IGP000466623 | 150000 | 09.08.2023 |
| 9. | 1041 | Mahavir Prasad Gupta & Son | 003G702230820001 | 2585500 | 22.08.2023 |

Action may be taken either to revalidate the above Bank Guarantees or refund them to the concerned firms if the purpose of holding the Bank Guarantees has been fulfilled and similar types of other cases may also be reviewed under intimation to Audit.

PARA-09 Non Completion of Projects.

Audit Memo No. 07

Dated: 01.11.2023

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 is deemed to be the essence of the contract). In Case of delay reasons should be shown in hindrance register without fail to watch the interest of Govt. and avoid set back in Arbitration matters.

Test check of records of division revealed that the following projects have not been completed as on date although their stipulated periods are over.

| Sl. No | Agreement No/ year | Name of Projects | Estimate Cost/Tendered Cost in Rs. | Stipulated date of Start/ Stipulated date of Completion | Delay in Completion in Days (as on 31.10.2023) |
|--------|--------------------|--|------------------------------------|---|--|
| 1. | 29/21-22 | A/R & M/O various roads under PWD Division SWR-II (S.H. Painting with synthetic enamel paint & road marking paint on various roads under SD-21 | 5452032 2398349 | 06.08.2021 05.02.2022 | 634 |
| 2. | 126/21-22 | A/R & M/O to various roads under PWD Division SWR-II (S.H. Beautification & improvement of road surface at Som Bazar Jharoda Stand under SD-II, ND | 3677460 2005723 | 28.03.2022 27.05.2022 | 518 |
| 3. | 13/22-23 | A/R & M/O various roads SW R-II, 04 months for attending day to day complaints including supply SD-21. (S.H. Civil works cleaning of roads including carriage way, footpaths | 8900043 3652667 | 23.04.2022 22.08.2022 | 436 |

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| | | central verge & other misc work. | | | |
| 4. | 17/22-23 | Construction of 03 NOS welcome gate at Palam Dabri Road SD-21 SWR-II PWD ND | 4119348 3435536 | 16.05.2022 29.06.2022 | 490 |
| 5. | 20/22-23 | A/R & M/O various roads under Division SDR-II, PWD Delhi (S.H. Pdg & laying 1200 mm crossing on roads at various locations SD-V) | 2451976 1569265 | 28.05.2022 11.07.2022 | 477 |
| 6. | 29/22-23 | A/R & M/O various roads under Division SWR-II PWD (S.H. Disposal of malba laid on Jhatikara road SD-III) | 1599416 662478 | 16.06.2022 15.09.2022 | 412 |
| 7. | 35/22-23 | A/R & M/O various roads under PWD SWR-II (S.H. Pdg & laying cement concrete using of central verge at N/west Dhansa, Jharoada, Kakrola, Nangloi Road) | 2177951 1486016 | 25.06.2022 24.09.2022 | 403 |
| 8. | 37/22-23 | Construction of footpath along with brick work & railing at Sagarpur Road under SD-21, SWR-II, PWD, ND | 2724606 1580544 | 27.06.2022 10.08.2022 | 448 |
| 9. | 38/22-23 | Improvement of riding surface of N/garh Phirni Road to BDO office & Radha Swami Stsang Deenpur to Jhatikara Morh on N/Garh Bijwasan Road under SWR-II, PWD, ND | 16982257 13721664 | 25.06.2022 24.07.2022 | 464 |
| 10. | 42/22-23 | Development of footpath and central verge from Mata Mandir to Pt. Vishnu Dutt Marg red light on Pankha Road under SD-2, SWR-II/PWD, ND | 2865855 1630385 | 27.06.2022 26.07.2022 | 463 |
| 11. | 52/22-23 | Constuction of central verge from Mangla puri Terminal to Mangla puri Sabji Mandi Sagarpur Road under SD-21, SWR-II, ND | 2919309 1926744 | 22.07.2022 04.09.2022 | 423 |
| 12. | 57/22-23 | Installation of 35/20 meter high mast flag at 493 nos different locations of delhi. | 856588259 596956359 | 04.11.2021 02.04.2022 | 578 |
| 13. | 65/22- | A/R & M/O various roads | 4814257 | 23.08.2022 | 376 |

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|-----|----------|--|----------------------|--------------------------|-----|
| | 23 | under SWR-II (S.H. Repair of footpath & making new footpath in portion of encroached/missing at Pt. Vishnu Dutt Marg under SD-21,ND) | 2503895 | 21.10.2022 | |
| 14. | 67/22-23 | A/R & M/O various roads under PWD SWR-II (S.H. Repair of drain and rehabilitation of footpath from kali mata mandir to sagarpur flyover at pankha road under SD-21, SWR-II, ND | 6986402 3563344 | 13.09.2022 27.10.2022 | 370 |
| 15. | 69/22-23 | Road Restoration for laying 200 mm to 1100 mm dig sever line from metro pillar no-23 to Metro pillar-74 Najafgarh Kakrola road under SD-II, SER-II, ND | 5984008 3437841 | 26.09.2022 25.10.2022 | 372 |
| 16. | 71/22-23 | Improvement of service road at Raghu Nagar side on Pankha Road under SD-21, SWR-II, ND | 2901379 2321103 | 29.09.2022 28.10.2022 | 369 |
| 17. | 81/22-23 | A/R & M/O various roads under Division SWR-II (S.H. Improvement & beautification of road B/w Dhaula Kuan to IGI airport Najafgarh xing phase-II) | 27548193 19035801 | 20.10.2022 18.12.2022 | 318 |
| 18. | 86/22-23 | A/R & M/O various roads under Division SWR-II (S.H. De-concretization & making periphery around trees under SD-21, ND | 5920528 3037823 | 08.12.2022 22.12.2022 | 314 |
| 19. | 93/22-23 | Restoration of road cutting in N/Garh uttam nagar road near kakrola Regulator against DJB requisition vide letter no DJB | 2224497 1292655 | 09.01.2023 08.02.2023 | 266 |

Division office may take appropriate action to complete the above works under intimation to Audit Similar types of other cases may also be got reviewed at Division Level under intimation to Audit.




PARA-10 Un-fruitful expenditure amounting to Rs.24,82,595/- due to foreclosure of works. (Audit Memo No.16 Dated 06.11.2023)

The CPWD Manual 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. Further CPWD Manual provides that estimate should be sent to client department after fully ascertaining the necessity, site and Topographical details, Technical Feasibility etc. in case site survey is necessary, a small estimate may be sent to the client for the purpose of assessing the suitability and availability of the land for the proposed work.

During the test check of record provided to audit by PWD Division **Executive Engineer(C) South West Road -II, PWD Under Dabri Flyover, Pankha Raod, Near Janak Cinema, New Delhi-45, (M-141)**, it has been observed that the following works were foreclosed due to non availability of clear site. Details of which are as under:-

Amount in Rs

| Sl. No. | Agg. No. | Name of work | Estimated Cost (Rs.) | Tendered Amount (Rs.) | Agency | Amount Paid (Rs.) | Date of forclosure |
|---------|------------|---|----------------------|-----------------------|--------------------|-------------------|--------------------|
| 1 | 46/2019-20 | A/R & M/O various roads SH:- Providing of maintenance van with required laboures T& P for day to day upkeeping of SD-3 Chhawla section | 1877276 | 969989 | Sh. Rajpal Sehgal | 206670 | Not provided |
| 2 | 14/2020-21 | Construction of footpath at Sagar Pur, under SD-1 of Div. SER-II, PWD, N Delhi | 2928747 | 1206644 | M/S Buland Constr. | - | 25.05.2021 |
| 3 | 15/2020-21 | Construction of boundry wall to protect the and from encroachment under Sagar Pur flyover under SD-I f Div. SER-II, N Delhi | 2908067 | 1198124 | M/S Buland Constr. | - | 25.05.2021 |
| 4 | 52/2020-21 | A/R & M/O various roads SH:- Improvement of drain by ling 600mm dia NPS pile (Hospital & BSES side) from Rawta Morth to Jaffarpur Engg. College Prithvi Singh Dagar Marg. | 7141795 | 2669603 | Sh. Surender Singh | 2275925 | 20.05.2021 |

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

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

PARA-11 Irregular contingent expenditure made by the Division and charged to works. (Audit Memo No. 17 Dated: 06.11.2023)

During the test check of vouchers relating to works for the audit period 2019-20 to 2022-23, it was observed that various expenditures were debited to A/R & M/O of various roads under **Executive Engineer(C) South West Road -II, PWD Under Dabri Flyover, Pankha Raod, Near Janak Cinema, New Delhi-45, (M-141)**, but are of the nature of office expenditure. Few of the examples of such expenditure are given below.

| S. No. | CV No. and date | Item | Name of work | Firm | Amount in Rs. |
|--------|-----------------|--------------------------------------|---|------------------------|---------------|
| 1 | 22, 16.05.2022 | UPS/ Misc. | A/R & M/O of various roads under SWR-II PWD | Taneja Enterprises | 8190 |
| 2 | 23, 19.05.2022 | Revolving Chair | A/R & M/O of various roads under SWR-II PWD | Taneja Enterprises | 17990 |
| 3 | 24, 19.05.2022 | Almirah | A/R & M/O of various roads under SWR-II PWD | Taneja Enterprises | 43800 |
| 4 | 25, 19.05.2022 | Computer Table | A/R & M/O of various roads under SWR-II PWD | Globe Traders | 24800 |
| 5 | 27, 19.05.2022 | Book Case | A/R & M/O of various roads under SWR-II PWD | Krishna HR Solutions | 32775 |
| 6 | 17, 20.06.2022 | Stationary Items | A/R & M/O of various roads under SWR-II PWD 2022-23 | Taneja Enterprises | 24640 |
| 7 | 18, 20.06.2022 | Office Misc. Items | A/R & M/O of various roads under SWR-II PWD 2022-23 | Taneja Enterprises | 10243 |
| 8 | 19, 20.06.2022 | Stationary Items/ Office Misc. Items | A/R & M/O of various roads under SWR-II PWD 2022-23 | Taneja Enterprises | 14650 |
| 9 | 20, 20.06.2022 | Stationary Items | A/R & M/O of various roads under SWR-II PWD 2022-23 | Globe Traders | 11124 |
| 10 | 22, 20.06.2022 | Stationary Items | A/R & M/O of various roads under SWR-II PWD 2022-23 | Millennium Associates | 24989 |
| 11 | 14, 08.07.2022 | Processing fee for quarterly returns | A/R & M/O of various roads under SWR-II PWD 2022-23 | M/s Alankit Associates | 17000 |
| 12 | 15, | Processing | A/R & M/O of various | M/s Alankit | 19000 |

| | | | | | |
|-----|----------------|--------------------------------------|---|-----------------------------|---------------|
| | 08.07.2022 | fee for quarterly returns | roads under SWR-II PWD 2022-23 | Associates | |
| 13. | 30, 24.11.2022 | Electricity bill | A/R & M/O of various roads under SWR-II PWD 2022-23 | BSES Rajdhani Power Limited | 29100 |
| 14. | 14/22.12.2022 | Electricity bill | A/R & M/O of various roads under SWR-II PWD 2022-23 | BSES Rajdhani Power Limited | 26530 |
| 15. | 21/23.01.2023 | Electricity bill | A/R & M/O of various roads under SWR-II PWD 2022-23 | BSES Rajdhani Power Limited | 21630 |
| 16. | 63/22.02.2023 | Electricity bill | A/R & M/O of various roads under SWR-II PWD 2022-23 | BSES Rajdhani Power Limited | 37590 |
| 17. | 12/17.03.2023 | Electricity bill | A/R & M/O of various roads under SWR-II PWD 2022-23 | BSES Rajdhani Power Limited | 20080 |
| 18. | 63, 31.03.2023 | Processing fee for quarterly returns | A/R & M/O of various roads under SWR-II PWD 2022-23 | M/s Alankit Associates | 22600 |
| | | | Total in Rs. | | 406731 |

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

PARA-12 Infructuous expenditure of Rs.14921324/- to the Contractor for not completed the work and abandoned the site.
(Audit Memo No. 19 Dated: 06.11.2023)

Test check of the record of PWD Division **Executive Engineer(C) South West Road -II, PWD Under Dabri Flyover, Pankha Raod, Near Janak Cinema, New Delhi-45, (M-141)**, revealed that following works were awarded to various contractors but contractors did not complete the work on stipulated date of completion. The works were rescind under clause 3 of the agreement by the Department and forfeited their performance guarantees as per details given below :-

| Sl. No. | Agg No. | Name of work | Estimated Cost (Rs.) | Tendered Amount (Rs.) | Agency | Amount Paid (Rs.) | Date of Rescind |
|---------|---------|--------------|----------------------|-----------------------|--------|-------------------|-----------------|
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|---------------------|----------------|---|---------|---------|----------------------|-----------------|----------|
| 1 | 33/202 0-21 | Constn. of 1950 Mtrs long missing foothpath on Najafgarh Kakrola road under section -II SD-II, SWR-II N Delhi | 8084105 | 2700091 | M/S Dushyant Ent. | 2844087 | 05.08.21 |
| 1 | 82/202 1-22 | Providing and fixing MS grill at Kapashera Bijwasan Road from SKV Kapashera to Gulak Dham Mandir | 8911316 | 6751213 | Ajay Kumar | 5393330 | 23.05.22 |
| 2 | 91/202 1-22 | Repairing and restoration of foothpath berms at Najafgarh Firni road post demolition drives under SD-II, SWR-II, ND | 8589207 | 4383931 | PRS Yash & company | 4081594 | 09.06.22 |
| 3 | 68/202 2-23 | Improvement of damaged foothpath and missing foothpath central verge Najafgarh Jharoda SD-II | 9484528 | 4089728 | Manav Contn. Company | 2602313 | 24.01.23 |
| Total in Rs. | | | | | | 14921324 | |

In this regard, it is observed that as the work was rescinded under clause 3 of the agreement, forfeited the performance guarantee by the Division office and the expenditure amounting to Rs. 14921324/- made to the contractors. Further even after the lapse of 08 to 16 Months the division office has not made any efforts to call the tenders for balance works and hence the payment made to the contractors becomes in fructuous.

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

PARA-13 Excess payment of Rs. 36482/- towards ESIC for hiring of Services from M/s. Armour Security India Pvt. Ltd..
(Audit Memo No. 21 Dated: 07.11.2023)

As per ESIC rules, if an employee's salary is more than Rs. 21000/-, the employee and the employer are not required to contribute to the ESIC fund. During the test check of records of 2019-22 it revealed that the work of Providing services of Computer operators, Clerk, Supervisor, MTS for Division and Sub Division Offices was awarded to **M/s. Armour Security India Pvt. Ltd.** vide Agreement No. 35/EE/SWR-II/PWD/2021-22/0498.

Further scrutiny of the record it has been observed that the agency has charged ESIC @ 3.25% on wages with the ceiling of Rs. 21000/- for the employees those the drawing salary more than Rs. 21000/- during the period Sep.2021 to Jan. 22, whereas as per ESIC rules if an employee's salary is more than Rs. 21000/-, the employee and the employer are not required to contribute to the ESIC fund. In some cases agency has also charged excess amount of ESIC from the division office whereas employees were drawing less salary. Detail of excess payment made is as under:





| S.No | Name of Employee | Period | Gross Wages of the Employee in Rs. | Amount on ESIC charged by the agency | ESIC charged by the Agency @ 3.25% per worker | ESIC to be charged @ 3.25% | Excess payment made to agency |
|------|--------------------|--------|------------------------------------|--------------------------------------|---|----------------------------|-------------------------------|
| 1. | Preeti Semwal | Sep. | 28828 | 21000 | 683 | 0 | 683 |
| | | Oct. | 28828 | 21000 | 683 | 0 | 683 |
| | | Nov. | 28828 | 21000 | 683 | 0 | 683 |
| | | Dec. | 28828 | 21000 | 683 | 0 | 683 |
| | | Jan. | 28828 | 21000 | 683 | 0 | 683 |
| 2. | Namita Bhatt | Sep. | 28828 | 21000 | 683 | 0 | 683 |
| | | Oct. | 28828 | 21000 | 683 | 0 | 683 |
| | | Nov. | 28828 | 21000 | 683 | 0 | 683 |
| | | Dec. | 28828 | 21000 | 683 | 0 | 683 |
| | | Jan. | 28828 | 21000 | 683 | 0 | 683 |
| 3. | Sumit Pratap | Sep. | 24173 | 21000 | 683 | 0 | 683 |
| | | Oct. | 24173 | 21000 | 683 | 0 | 683 |
| | | Nov. | 24173 | 21000 | 683 | 0 | 683 |
| | | Dec. | 24173 | 21000 | 683 | 0 | 683 |
| | | Jan. | 24173 | 21000 | 683 | 0 | 683 |
| 4. | Mohit | Sep. | 24173 | 21000 | 683 | 0 | 683 |
| | | Oct. | 24173 | 21000 | 683 | 0 | 683 |
| | | Nov. | 24173 | 21000 | 683 | 0 | 683 |
| | | Dec. | 24173 | 21000 | 683 | 0 | 683 |
| | | Jan. | 24173 | 21000 | 683 | 0 | 683 |
| 5. | Shashi Kant Kumar | Sep. | 21064 | 21000 | 683 | 0 | 683 |
| | | Oct. | 21064 | 21000 | 683 | 0 | 683 |
| | | Nov. | 21064 | 21000 | 683 | 0 | 683 |
| | | Dec. | 21064 | 21000 | 683 | 0 | 683 |
| | | Jan. | 21064 | 21000 | 683 | 0 | 683 |
| 6. | Jyoti Sharma | Sep. | 24173 | 21000 | 683 | 0 | 683 |
| | | Oct. | 24173 | 21000 | 683 | 0 | 683 |
| | | Nov. | 24173 | 21000 | 683 | 0 | 683 |
| | | Dec. | 24173 | 21000 | 683 | 0 | 683 |
| | | Jan. | 24173 | 21000 | 683 | 0 | 683 |
| 7. | Bhupender Kumar | Sep. | 21064 | 21000 | 683 | 0 | 683 |
| | | Oct. | 21064 | 21000 | 683 | 0 | 683 |
| | | Nov. | 21064 | 21000 | 683 | 0 | 683 |
| | | Dec. | 21064 | 21000 | 683 | 0 | 683 |
| | | Jan. | 21064 | 21000 | 683 | 0 | 683 |
| 8. | Deepak | Sep. | 14842 | 21000 | 683 | 482 | 201 |
| | | Oct. | 14842 | 21000 | 683 | 482 | 201 |
| | | Nov. | 14842 | 21000 | 683 | 482 | 201 |
| | | Dec. | 14842 | 21000 | 683 | 482 | 201 |
| | | Jan. | 14842 | 21000 | 683 | 482 | 201 |
| 9. | Amit Kumar Ahirwar | Sep. | 14842 | 21000 | 683 | 482 | 201 |
| | | Oct. | 14842 | 21000 | 683 | 482 | 201 |
| | | Nov. | 14842 | 21000 | 683 | 482 | 201 |
| | | Dec. | 14842 | 21000 | 683 | 482 | 201 |
| | | Jan. | 14842 | 21000 | 683 | 482 | 201 |
| 10. | Garima Shandilya | Sep. | 24173 | 21000 | 683 | 0 | 683 |
| | | Oct. | 24173 | 21000 | 683 | 0 | 683 |
| | | Nov. | 24173 | 21000 | 683 | 0 | 683 |
| | | Dec. | 24173 | 21000 | 683 | 0 | 683 |

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|-----|------------------|------|-------|-------|-----|---------------------|--------------|
| | | Jan. | 24173 | 21000 | 683 | 0 | 683 |
| 11. | Sandeep Kumar | Sep. | 14842 | 21000 | 683 | 482 | 201 |
| | | Oct. | 14842 | 21000 | 683 | 482 | 201 |
| | | Nov. | 14842 | 21000 | 683 | 482 | 201 |
| | | Dec. | 14842 | 21000 | 683 | 482 | 201 |
| | | Jan. | 14842 | 21000 | 683 | 482 | 201 |
| 12. | Renu Arya | Oct. | 24173 | 21000 | 683 | 0 | 683 |
| | | Nov. | 24173 | 21000 | 683 | 0 | 683 |
| | | Dec. | 24173 | 21000 | 683 | 0 | 683 |
| | | Jan. | 24173 | 21000 | 683 | 0 | 683 |
| 13. | Zamirul Haque | Sep. | 21064 | 21000 | 683 | 0 | 683 |
| | | Oct. | 21064 | 21000 | 683 | 0 | 683 |
| | | Nov. | 21064 | 21000 | 683 | 0 | 683 |
| | | Dec. | 21064 | 21000 | 683 | 0 | 683 |
| | | Jan. | 21064 | 21000 | 683 | 0 | 683 |
| | | | | | | Total in Rs. | 36482 |

Division office may recover **Rs. 36482/-** from the above agency on account of excess payment towards reimbursement of EPF after due verification of facts and figures under intimation to Audit. Similar type of other cases may also be got reviewed.

PARA-14 Non production of record.
(Audit Memo No. 22 Dated: 08.11.2023)

Following record for the period 2019-23 has not been produced before the audit for scrutiny:


1. Valuable Register.
2. TA/LTC/Tuition Fee Registers.
3. S & M Register of all sub-divisions.
4. Stock Registers of all sub-divisions.
5. Plant & Machinery Register of all sub-divisions.
6. MAS Registers of all sub-divisions.
7. Records of Unserviceable items laying in Sub Divisions.
8. Property register.
9. GPF brought sheet.
10. All purchase files.

2009-2019

1. Budget for the financial year 2009-13.
2. Contingent Register.
3. Property Register.
4. Register of Unserviceable Stores/Dead-Stock.
5. Condemnation files/records.
6. OTA Register.
7. T & P Register.
8. Medical Charges reimbursement Register.
9. Register of deposit work & its details/related records.

10. Security Deposit Register.
11. Transfer entry book.
12. Register for dismantled material account.
13. Hindrance Register.
14. Inspection Register of Sub- Division.
15. Details of payment of arbitration awards/fees paid for arbitration cases.

Division office may produce the above record before the next Audit.



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

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PART-III
(TEST AUDIT NOTE)

TAN-01 Rush of expenditure.
(Audit Memo No. 02 Dated: 27.10:2023)

During the test Audit of reconciliation reports for the month of March 21, March 2022 & March 2023, the budget allocation & Actual expenditure of PWD Division **Executive Engineer(C) South West Road -II, PWD Under Dabri Flyover, Pankha Raod, Near Janak Cinema, New Delhi-45, (M-141)**, for the above period in the following heads is as under:

| Head of Account | Expenditure upto feb. (In Crore) | Expenditure during march (In Crore) | Total Expenditure | %age of expenditure in March |
|--|----------------------------------|-------------------------------------|-------------------|------------------------------|
| 2020-21 | | | | |
| MH-3054 Road And Bridges Maintenance MH-3054-04-105-980027 Comprehensive maintenance of PWD Roads | 3.00 | .85 | 3.85 | 22.08 |
| MH - 5054 - Road and Bridges 950053 - Strengthening / Resurfacing / micro Surfacing of PWD Roads (ARTERIAL) | 7.29 | 2.62 | 9.91 | 26.44 |
| MH - 5054 - Road and Bridges 940053 - Strengthening / Resurfacing / micro Surfacing of PWD Roads (Roads with ROW > 30 mtr.) | 9.68 | 3.58 | 13.26 | 27.00 |
| MH - 5054 - Road & Bridges Construction of FOB | 1.91 | 0.65 | 2.56 | 25.39 |
| 2021-22 | | | | |
| MH-3054 Road And Bridges Maintenance MH-3054-04-105-980027 Comprehensive maintenance of PWD Roads | 4.95 | 3.01 | 7.96 | 37.81 |
| MH - 5054 - Road and Bridges 940053 - Strengthening / Resurfacing / micro Surfacing of PWD Roads (Roads with ROW > 30 mtr.) | 17.94 | 9.97 | 27.91 | 35.72 |
| 2022-23 | | | | |

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|--|------|------|------|-------|
| MH - 5054 – Road & Bridges Improvement of Road infrastructure | 1.00 | 1.69 | 2.69 | 62.83 |
| MH - 5054 – Road & Bridges Construction of FOB | 2.30 | 1.23 | 3.53 | 34.84 |
| MH - 5054 – MH- 5054-04-337-94-00-53 Road and Bridges Strengthening / Resurfacing / micro Surfacing of PWD Roads (Roads with ROW < 30 mtr.) | 5.88 | 1.84 | 7.72 | 23.83 |

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

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

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

TAN-02 Improper maintenance of Service Books.
(Audit Memo No. 05 Dated: 31.10.2023)

During the test check of Service Books, of Staff of office of PWD Division **Executive Engineer(C) South West Road -II, PWD Under Dabri Flyover, Pankha Raod, Near Janak Cinema, New Delhi-45, (M-141)**, the following short comings have been observed:

(1) Service Book to be shown to the official every year

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

(2) Re-attestation of Bio-data

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





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(3) Home Town

As per SR 199, GIO (9), the declaration of home town submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But it has not been followed in most of the cases.

(4) Leave Account

As per Leave Rules, leave account of every employee shall be completed on half yearly basis after deducting the leave availed by the employee during the said period. Scrutiny of the record it observed that leave record of the following officials is incomplete as per details given below :-

| S.NO | Name & Designation | Leave record completed upto |
|------|-----------------------------|-----------------------------|
| 1 | Sh. Rajender Prasad, Beldar | 31.12.2017 |
| 2 | Sh. Ramesh Chand, Beldar | 30.06.2018 |

(5) Verification and communication of qualifying service after 18 years of service or 5 years before retirement:

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

| S.No | Name and Designation | D.O.R |
|------|-----------------------------|------------|
| 1. | Sh. Ramesh Chand, Beldar | 31.03.2024 |
| 2. | SH. Shiv Prasad, Beldar | 31.12.2024 |
| 3. | Sh. Jhalku Sah, Beldar | 31.12.2026 |
| 4. | Sh. Rajender Prasad, Beldar | 30.06.2027 |

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

**TAN-03 Award of work abnormally below estimated cost.
(Audit Memo No.08 Dated: 01.11.2023)**

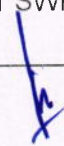
Section 2.5 of CPWD manual stipulates that technical Sanction provides a guarantee that the proposals are technically sound and that the estimates are accurately prepared and are based on adequate data.

Test check of list of the work awarded and executed by the division during the years 2019-23 revealed that majority of the tenders were awarded below the estimated cost. The details of a few works which were awarded more than 45 per cent below the estimated cost are as under:



(Amount in Rs.)

| S.No. | Agmt. No. | Name of Work | Estimate Cost | Tendered Cost | Below % |
|----------------|-----------|---|---------------|---------------|---------|
| 2019-20 | | | | | |
| 01 | 01 | A/R & M/O to various roads under PWD Division SWR-II (S.H. Repair of footpath at various roads of sub division-21 at palam dabri road pankha road ND | 9289335 | 4718053 | 49.21 |
| 02 | 02 | A/R & M/O to various roads under PWD Division SWR-II (S.H. Repair of settled down road at Sagarpur under Sub Division -21 ND | 3639670 | 1848588 | 49.21 |
| 03 | 13 | Road restoration at goyala Deenpur road cut by Delhi Jal Board under Sub Division -24 SER-II, ND | 9216805 | 5027767 | 45.45 |
| 04 | 15 | A/R & M/O to various roads under PWD Division SWR-II (S.H. Operating pumps with generator set on water logging Prone area of roads under Sub Division -II, SWR-II, ND | 3353166 | 1407659 | 58.02 |
| 05 | 16 | A/R & M/O to various roads under PWD Division SWR-II (S.H. Repairing of damage of footpath at various places under Sub Division -II, Najafgarh, ND | 7218018 | 3208329 | 55.55 |
| 06 | 21 | A/R & M/O to various roads under PWD Division SWR-II (S.H. Improvement of damage footpath Najafgarh Drain towards Sai mandir under Sub Division -II, Najafgarh, ND | 9642589 | 4134742 | 57.12 |
| 07 | 23 | RR cutting by various agencies under Sub Division -3 Chhawla, SWR-II, ND | 4546360 | 2150569 | 52.69 |
| 2020-21 | | | | | |
| 01 | 2 | A/R & M/O to various roads under PWD Division SWR-II (S.H. Desalting of storm water drain by mechanical operated super sucker machines Najafgarh Dechaon Road, Najafgarh Jharoda Road & Najafgarh Dhansa Road) under SD-II) | 9267171 | 2316793 | 75.00 |
| 02 | 3 | A/R & M/O to various roads under PWD Division SWR-II (S.H. Desalting of storm water drain by mechanical operated super sucker machines Najafgarh, Phirni road, Najafgarh Nangloi road & Najafgarh Kakrola Road under SE-II) | 9357508 | 2339377 | 75.00 |
| 03 | 7 | C/o Footpath , laying cement concrete at Palam Dabri Road Delhi, Under Sub Division - I of SWR-II, PWD, ND | 2934341 | 1230663 | 58.06 |

| | | | | | |
|----------------|----|--|---------|---------|-------|
| 04 | 11 | A/R & M/O to various roads under PWD Division SWR-II (S.H. Providing services of security guard for watch & ward at Division office SWR-II, Under SD-21, ND) | 944810 | 428755 | 54.62 |
| 05 | 12 | Restoration of road cut by DJB for laying 200 mm dig Pink Line from Surukhpur morh to kali piau on Najafgarh Jharoda Road under SD-II, SWR-II, ND) | 6708670 | 2343338 | 65.07 |
| 06 | 14 | Construction of footpath at Sagarpur, New Delhi under SD-I of Division SWR-II, PWD, ND | 2928747 | 1206644 | 58.80 |
| 07 | 20 | C/o water drain at Durga Park, Under Sub Division-I of Division SWR-II, ND | 2932350 | 1084970 | 63.00 |
| 08 | 31 | A/R & M/O to various roads under PWD Division SWR-II (S.H. Providing & fixing precast rce cover beam of 2.00 to 2.70 meter span over open drain at kakrola road under Section-II of SD-II, SER-II, ND) | 3316005 | 1172208 | 64.65 |
| 09 | 35 | A/R & M/O to various roads under PWD Division SWR-II (S.H. Repair of drain on settled pertain at Najafgarh Nangloi road under Sec-1, SD-22, Najafgarh, ND) | 4727908 | 1719540 | 63.63 |
| 2021-22 | | | | | |
| 01 | 01 | Restoration of road cut by PWD Electrical for poles of street light at Najafgarh Dichaon Road, under SD-II of SWR-II, Najafgarh, ND | 2797328 | 839447 | 69.99 |
| 02 | 02 | Construction of CC Berm at different location in C & D Block Bindapur under SWR-II, PWD ND | 2768425 | 830774 | 69.99 |
| 03 | 08 | Development of planters I-Land on Palam Dabri Road under SWR-II/ PWD ND | 2331967 | 804529 | 65.50 |
| 04 | 16 | A/R & M/O to various roads under PWD Division SWR-II (S.H. Desilting of storm water drain of balance length of road, Najafgarh Jharoda Road 7900 mtr. Najafgarh Dhansa 8582 mtr. Najafgarh Dichaon Road 1500 mtr. Najafgarh Nangloi road 466mtr. | 6959545 | 2470638 | 64.50 |
| 05 | 17 | A/R & M/O to various roads under PWD Division SWR-II (S.H. Providing & installation of sewerage pump at different vulnerable locations in the wake of forthcoming. | 2890553 | 913415 | 68.40 |
| 06 | 33 | A/R & M/O to various roads under PWD Division SWR-II (S.H. Painting of Dabri flyover under SD-21, SWR-II, PWD, ND | 5787388 | 2250715 | 61.11 |
| 07 | 48 | A/R & M/O to various roads under PWD Division SWR-II (S.H. Providing services of Security guard | 5045213 | 2087205 | 58.63 |




| | | | | | |
|----------------|-----|--|---------|---------|-------|
| | | for watch & ward of Division & SD Office I, II, III, IV, ND | | | |
| 08 | 103 | Repairing of footpath from Delhi Gate to Metro pillar no -31 damaged under demolition drive at Najafgarh Kakrola road, under SD-II, SWR-II, ND | 2626000 | 1289103 | 50.91 |
| 09 | 118 | A/R & M/O to various roads under PWD Division SWR-II (S.H. Providing & laying RMC in Berm portion at Goyla Deenpur Road & other misc works under SD-25 | 2898364 | 1258731 | 56.57 |
| 2022-23 | | | | | |
| 01 | 04 | A/R & M/O to various roads under PWD Division SWR-II (S.H. Construction of footpath service road Raghu Nagar Side, at Pankha Road under SD-21, ND) | 3848911 | 1671967 | 56.56 |
| 02 | 10 | A/R & M/O to various roads under PWD Division SWR-II (S.H. Cleaning of roads including carriageway footpaths central verge, service roads, etc, within the row, repairing of pot holes maint & cleaning & other misc work.) | 9702458 | 4164295 | 57.08 |
| 03 | 11 | A/R & M/O to various roads under PWD Division SWR-II Division PWD Delhi for 4 months of attending day to day complaints including supply SD-25 (S.H. Civil works cleaning of roads including carriageway, footpaths central verge row & other misc works) | 9088299 | 3726293 | 58.99 |
| 04 | 14 | A/R & M/O to various roads under PWD Division SWR-II Division PWD Delhi for 4 months of attending day to day complaints including supply SD-24 (S.H Civil works cleaning of roads including carriageway, footpaths central verge row & other misc works) | 4777398 | 2012718 | 57.37 |
| 05 | 24 | Painting of various road under PWD SWR-II 21-22 (S.H. Anti carburetion painting & synthetic enamel painting on Bijwasan flyover.) | 4099452 | 1886158 | 53.99 |
| 06 | 50 | A/R & M/O to various roads under PWD Division SWR-II (S.H. Providing sprinkling water of roads under SW-II, Najafgarh ND | 2482988 | 1286188 | 48.20 |
| 07 | 53 | A/R & M/O to various roads under PWD Division SWR-II (S.H. Restoraton of footpath damaged by DJB at Pankha Road under Sd-21, ND) | 6937458 | 3261299 | 52.99 |
| 08 | 87 | Construction of footpath at one side of Rao Laxmi chand marg from ghumman hera and in front of Govt school Ghummanhera facing towards road under SD-23, ND | 8474497 | 4358434 | 48.57 |

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| 09 | 88 | Providing & Fixing Paver Block on berms from Som Bazar chowk to Bahadurgarh border LHS at Najafgarh Jharoda Road under SD-II, SWR-II, PWD, ND | 9673524 | 4592989 | 52.52 |
| 10 | 94 | A/R & M/O to various roads under PWD Division SWR-II Delhi SD-25 (S.H. CC Works road marking & painting work on railing & kerb stones) | 3601399 | 1400944 | 61.10 |
| 11 | 106 | Restoration of roads cut by various agencies under SD-21, SWR-II, PWD, ND | 4098308 | 1967188 | 52.00 |

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

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

TAN-04 Slow progress of works leading to missing the deadlines for completion of work. (Audit Memo No. 09 Dated: 02.11.2023)

Test check of Agreement registers revealed that progress of some of the works during the audit period were very slow and missed the stipulated date of completion by 04 to 12 months. Details of some of the works are given below for reference:-

| S. No. | Name of the work | Name of the contractor / agreement no | Stipulated date of start | Stipulated date of completion | Actual Date of Completion | Delay in Months (approx.) |
|--------|---|---------------------------------------|--------------------------|-------------------------------|---------------------------|---------------------------|
| 1. | A/R & M/O to various roads under PWD Division SWR-II (S.H. Improvement of drain from PWD office Kapashera to Malik Farm Samalka at old Dg. Road sub division -24) | Bishwa Mohan Jha/ 04/2019-20 | 01.04.2019 | 28.06.2019 | 14.02.2020 | 07 |

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| 2. | A/R & M/O to various roads under PWD Division SWR-II (S.H. Improvement of drainage system from max garden gali to welcome properties at goyla deen pur road under Sub division -24, ND) | Raj Associates/20-2019-20 | 25.04.2019 | 23.06.2019 | 14.02.2020 | 07 |
| 3. | A/R & M/O to various roads under PWD Division SWR-II (S.H. P/F signals work SD-3 under AC-34, Matiala. | Anil E. Works/37/2019-20 | 03.09.2019 | 17.10.2019 | 12.08.2021 | 22 |
| 4. | R.R cut by DJB at Bijwasan road under Sub division -24, SWR-11/ PWD, ND | A.S. Infotech/45/2019-20 | 04.10.2019 | 01.01.2020 | 19.09.2020 | 09 |
| 5. | A/R & M/O to various roads under PWD Division SWR-II (S.H. Repair work of Najafgarh Dhansa road and Najafgarh Kakrola road SD-II, ND) | Sharma Construction/49/2019-20 | 14.10.2019 | 05.12.2019 | 14.08.2020 | 08 |
| 6. | A/R & M/O to various roads under PWD Division SWR-II (S.H. Providing and placing jersey barrier at Sagar pur flyover ND) | Bishwa Mohan Jha/51/2019-20 | 04.11.2019 | 03.12.2019 | 17.12.2020 | 12 |
| 7. | Providing walkpath for women safety from mungeshpur drain to Jharoda Border at Najafgarh Jharoda road under SD-II, SWR-II ND | Deepanshu Sharma/19/2020-21 | 29.06.2020 | 28.07.2020 | 20.02.2021 | 07 |
| 8. | A/R & M/O to various roads under PWD Division SWR-II (S.H. Miscellaneous repair work in SD-II) | Ansh Narayan Singh, 24/2020-21 | 14.08.2020 | 13.10.2020 | 25.03.2021 | 05 |

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| 9. | Construction of Inter Connecting RCC box type storm water drain Between Jhatikra Morh to I & FC drain near Pandwala Chowk, Jhatikara Road under SWR-II, ND | Naresh Kumar Aggarwal/ 30/2020-21 | 15.09.2020 | 13.03.2021 | 07.10.2021 | 07 |
| 10. | A/R & M/O to various roads under PWD Division SWR-II (S.H. Raising the level of culvert & construction of speed breaker under section-II of SD-II SWR-II, ND) | Karambir Rana Builders/ 43/2020-21 | 23.12.2020 | 22.02.2021 | 30.09.2021 | 07 |
| 11. | Construction of RCC box type channel form existing drain to new sump well and connecting with 600 mm dia DI pipe to existing DI outlet at Dhansa stand Najafgarh under SD-II, SWR-II, ND | Bishwa Mohan Jha/ 83/2020-21 | 25.03.2021 | 24.05.2021 | 28.12.2021 | 07 |
| 12. | A/R & M/O to various roads under PWD Division SWR-II (S.H. Cleaning of roads & leavering of berm portion old road, Bharthal road & Kapashera-Bijwasan road & other misc works under SD-24, ND) | Abhilekh Yadav/55/20 21-22 | 24.09.2021 | 23.10.2021 | 12.04.2022 | 06 |
| 13. | A/R & M/O to various roads under PWD Division SWR-II (S.H. Repair & restoration of drain from kapshera chowk conmos farm & providing facilites of footpath above drain on kapshera bijwasan drain. | Ashwani Kumar Pandey/ 57/2021-22 | 24.09.2021 | 23.12.2021 | 21.04.2022 | 04 |

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| 14. | Providing & fixing MS grill at central verge from CNG Petrol Pump Chhawla village to Najafgarh Chhawla drain at Najafgarh Bijwasan Road under SWR-II, ND | Sethi Construction/ 67/2021-22 | 15.10.2021 | 14.12.2021 | 10.04.2022 | 04 |
| 15. | Improvement of road surface from nangloi stand to bani camp on najafgarh nangloi road strengthening/re-carpeting of road surface from khaira chowk to MCD school mitraon village, various chowks & dhansa village on najafgarh dhansa road. (S.H. Providing stone matrix asphalt under SD-II, ND) | Pawan Kumar/ 81/2021-22 | 23.11.2021 | 21.01.2022 | 12.07.2022 | 06 |
| 16. | Restoration of road cutting for laying 200/300/400 mm dia pipeline from Bachat Bazar near tuda mandi najafgarh to nangli dairy on main shivaji road under SD-II, SWR-II, Najafgarh, ND | Karambir Rana Builders/85/2 021-22 | 02.12.2021 | 01.04.2022 | 10.08.2022 | 04 |
| 17. | Development of Central verge with M/s railing at palm dabri road under SD-21 SWR-II, ND | Bishwa Mohan Jha/96/2021-22 | 27.12.2021 | 26.03.2022 | 15.09.2022 | 06 |
| 18. | Providing & fixing paver block on both side berm from khaira morh to mitraon village & laying NP-4 pipe line from dilawar piao to mitroan under SD-II, SWR-II, | Surender Singh/115/20 21-22 | 26.02.2022 | 26.05.2022 | 10.11.2022 | 05 |

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| 19. | A/R & M/O to various roads under PWD Division SWR-II (S.H. Construction of footpath service road Raghu Nagar Side, at Pankha Road under SD-21, ND) | Bansiwal Construction Co./04/2022-23 | 14.04.2022 | 13.05.2022 | 05.09.2022 | 04 |
|-----|--|--------------------------------------|------------|------------|------------|----|

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

TAN-05 Shortcomings in maintenance of Pay Bill Registers.
(Audit Memo No. 10 Dated: 02.11.2023)

During the test check of the PBRs maintained by the PWD Division **Executive Engineer(C) South West Road -II, PWD Under Dabri Flyover, Pankha Raod, Near Janak Cinema, New Delhi-45, (M-141)** for the Audit period 2019-23 following irregularities have been noticed:-

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

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

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TAN-06 M.B. Register– Shortcomings and Review.
 Audit Memo No. 14 Dated: 03.11.2023

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

During the scrutiny of the M.B. register maintained by the PWD Division **Executive Engineer(C) South West Road -II, PWD Under Dabri Flyover, Pankha Raod, Near Janak Cinema, New Delhi-45, (M-141)**, the following irregularities were noticed –

1. Measurement issue register not maintained in prescribed Performa.
2. Entries from 891 to 915 regarding issue of CMB not attested by the competent authority.
3. Date of issue of Measurement Book not recorded in the M B register.
4. Date of return of M.B. were not recorded in the register.
5. In terms of para 10.2.9 of CPWA Code each sub division is required to submit MB used in the sub division to division office from time to time. So that at least once in a year the entries recorded in each book are subject to the percentage check by the divisional officer. The divisional officer is expected to ensure that the annual review is conducted regularly and positively every year. Similarly the divisional accountant is also required to undertake the review of MB from the register. The above instructions not followed by the division office.

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

TAN-07 Non registration of construction workers.
 Audit Memo No. 15 Dated: 06.11.2023

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, CPWD, 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 audit period of The Division **Executive Engineer(C) South West Road -II, PWD Under Dabri Flyover, Pankha Raod, Near Janak Cinema, New Delhi-45, (M-141)** revealed that as per agreements, there were workers engaged by the contractors in the various agreements and the division was not mentioning the terms and conditions with the specification that all the construction workers should be registered under the Delhi Building Act and other construction workers welfare board.

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Division office had also 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.

TAN-08 Non- Maintenance of Contractor Ledger.
Audit Memo No. 18 Dated: - 06.11.2023

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 up to date. It further stipulates that the concerned auditor is responsible for completing the contractor ledger before passing the bill to the divisional officer.

Test check of the records revealed that division is not maintaining the contractor ledger. This was also observed by the audit party during previous audit for the period 2013-19. It could therefore, not be verified in audit as to whether all the transactions viz advance payments and secured advances were made in terms of provisions of the codes/manuals/contracts. Besides, liabilities if any, of the contractor and abstract of transactions relating to works could not be ascertained.

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



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