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**DIRECTORATE OF AUDIT
GOVT OF N.C.T. OF DELHI
4TH LEVEL, DELHI SECTT.
I.P.ESTATE: NEW DELHI**

AUDIT REPORT OF OFFICE OF EXECUTIVE ENGINEER(C) PWD SRD Project-1 Lok Nayak Setu , Paschim Tutt, I.P. Estate, New Delhi

INTRODUCTION

The Internal Audit Report on the accounts OFFICE OF EXECUTIVE ENGINEER(C) PWD SRD Project-1 Lok Nayak Setu , Paschim Tutt, I.P. Estate, New Delhi for the period 2019- to 2022-23 was conducted by the field Audit Party No. XI comprising of Shri Jaspal Singh, IAO/AO and Shri Ramesh Kumar, Sr. Asstt. The audit was conducted during 10 working days between 22/11/2023 to 04/12/2023

AIMS AND OBJECTIVES,

The jurisdiction of this Division is

1. Chandni Chowk Constituency

- i. Roads of this constituency are under Sub Division-I. The EOR works of school & Police Stations and some Govt. Office Buildings are under Sub-Division-III.

2. Matia Mahal Constituency

- ii. Roads of this constituency are under Sub Division-II. The EOR works of school & Police Stations and some Govt. Office Buildings are under Sub-Division-III.

3. New Delhi Constituency

- i. No Road under this constituency. EOR works of school & Police Station and some Govt. Buildings/Residential Building under Sub- Division-IV.

A. Jama Masjid Precinct:-

Redevelopment of Jama Masjid Precinct is assigned to PWD by SRDC during 2015. A consultant, M/s PSDA was appointed by the PWD for this project in May 2016. Detailed project report for this project was submitted by the consultant, which was forwarded by the PWD to the SRDC in January 2017 for approval. The SRDC Board in their 30th meeting has decided that the work of Jama Masjid Precinct is to be taken further in two parts i.e. Part-I detailing street improvements in the vicinity of the precinct and Part-II detailing landscaping & redevelopment inside the precinct. The details of part-I is yet to be finalized by the consultant after receipt of input data from the stack holders i.e. DJB, BSES and MTNL etc. M/s PSDA studio vide their e-mail dated 11.06.2020 informed that Principal architect Sh. Pradeep Sachdeva has passed away on 31st May 2020. They further informed that it will not be possible for them to carry out the work further. The appointment of new consultant is under process along with other works of N.S Marg alongwith another six roads adjoining to main Chandni Chowk Road.

Chandni Chowk Road:- This project was initiated by this office

M/s PSDA was appointed Consultant for Redevelopment of Jama Masjid Precinct work vide letter no. 54(1)/SRD/EE/PWD/477 dated 05.03.2016. The work of consultancy work for redevelopment of Chandni Chowk Road was also entrusted to

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M/s PSDA as an extra item as per approval of the Consultant Appointing Committee. M/s PSDA studio vide their e-mail dated 11.06.2020 informed that Principal architect Sh. Pradeep Sachdeva has passed away on 31st May 2020. They further informed that it will not be possible for them to carry out the work further.

B. Redevelopment of SPM Marg:-

On the direction of Hon'ble Delhi High Court, Integrated corridor improvement plan of S.P. Mukharjee Marg including Dangal Maidan was handed over by the North DMC to the PWD. A tender was invited for appointment of consultant for the project. M/s Design Forum International has been appointed consultant for this work. was received and accepted. The DPR submitted by the consultant has been in principal accepted by the SRDC Board and the work is to be executed in two phases. In first phase the work of Redevelopment of SPM Marg is to be taken up and in second phase the work of construction of parking of Dangal Maidan will be taken up. The consultant has submitted the PE for Redevelopment of SPM Marg which is under scrutiny with Assistant Engineer-I.

C. Maintenance of Road, Building, Fire Station etc.

H.O.D /H.O.O./ D.D.O's / Accountant/Cashier

The following officers have served as HOD/ HOO / DDO / Cashier during 2019-23.

1. List of HOO/DDO

S.No.	Name	From	To
1.	Sh. Suresh Pal Executive Engineer	01/04/2019	31/03/2021
2	Sh. Vijay Choudhary , Executive Engineer	01/04/2021	14/06/2021
3	Sh. Mukul Joshi	15/06/2021	31/03/2023

2. List of Cashier

S.No.	Name	From	To
1.	Sh. Vijay Kaushik	01/04/2019	18/09/2020
2	Sh. Manish Kumar	18/09/2020	Till date

**Expenditure of the Department for the period
2019-20 to 2022-23**

(Amount in Lacs.)

Period	Budget Allotted	Expenditure
2019-20	2159	1512.38
2020-21	2083	1818.59
2021-22	5127.54	4699.33
2022-23	10022.00	9524.89

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Vacancy Statement of regular staff as on 31.03.2023 :**3. Vacancy Statement:-**

Group	Sanctioned Post	Filled Post	Vacant Post
A	1	1	0
B	18	13	05
C	8	4	04

Statutory Audit:

The Statutory audit of OFFICE OF EXECUTIVE ENGINEER(C) PWD SRD Project-1 Lok Nayak Setu , Paschim Tutt, I.P. Estate, New Delhi has been conducted by AG (Audit) Delhi up to 2019

Maintenance of Records:

The maintenance of record of the of OFFICE OF EXECUTIVE ENGINEER(C) PWD SRD Project-1 Lok Nayak Setu , Paschim Tutt, I.P. Estate, New Delhi for the period 2019-2023 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.	
01	2007-09	03	00	03	1,2,3
02	2009-14	04	01	03	4,5,6,
03	2014-19	05	01	01	7,8,9,10
		12	02	10	

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/ Regularized	Balance
NIL					

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Current Audit Report

During the course of current audit, 21 observation Memos were issued to the OFFICE OF EXECUTIVE ENGINEER(C) PWD SRD Project-1 Lok Nayak Setu , Paschim Tutt, I.P. Estate, New Delhi . 1 Audit Memo settled at spot and remaining 20 Audit Memos have been converted into 11 Audit Paras and 09 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	01	43200	00	43200	Para 1
2	02	1200	00	1200	Para 2
3	03	120000	00	120000	Para 3
5	15	1825	00	1825	Para 7
			Total	166225	

Internal audit report has been prepared on the basis of information furnished and made available by the OFFICE OF EXECUTIVE ENGINEER(C) PWD SRD Project-1 Lok Nayak Setu , Paschim Tutt, I.P. Estate, New Delhi The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.


(JASPAL SINGH)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XI

PART-I - NIL [OLD REPORT]

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PART -II :CURRENT AUDIT REPORT : DIVISION NO. 241,242,243
BUILDING PROJECT, WEST YAMUNA BANK

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Para No. 01 (Ref.Memo No. 08 dated 28/10/2009)

Sub:- Irregular Expenses incurred on inauguration of foundation stone lying ceremony of School Building.

During the test check of payment voucher of Building Project Division, Yamuna west bank for the period 2007-09 revealed that on inaugural function of foundation stone lying ceremony of school of Nursing Building a payment of Rs. 33000/- was paid vide Cheque No. 664649 dated 12/10/2009 (Vr. No. 13) by Division M-243.

As per the CPWD works manual the CE & ADG can accord the sanction on ceremony connected with lying of foundation stone and opening of public building to the tune of Rs. 2500 & Rs. 10,000 respectively Hence making payment of above amount needs to be regularized now by seeking the ex-post facto sanction from the competent authority, under intimation to audit.

Para No. 02 (Ref Memo No. 05,09,10 dated 27.10.09,29.10.09,03.11.09)

SUB: Deviation in schedule of quantity

As per section 23.1.2 of CPWD , Works Manual deviations beyond the limit of 10% should not be made at site without in principal approval of TS authority, Once in principal approval is obtained the total deviation (excluding initial + - 10%) shall be sanctioned by officers as per delegation of power given at Appendix I.

However during the test audit of Building Project Division, M-241,242,243, West Yamuna Bank, Lok Nayak Setu, It was found that huge deviation in schedule of quantity was made during 2007-09 , but the above provision was not followed by the Division. (Annexure -I) , The huge deviations in schedule of quantity shows that proper estimates were not prepared before executing the work . Reasons for such huge variations may be elucidated to audit.

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Para No. 03 (Ref Memo No. 03,09,10 dated 22/10/09,29/10/09,03/11/09)
SUB:- Huge extra work/Substitute Work amounting to Rs. 79,60,766

The Building Project Division, M-241,242,243, West Yamuna Bank, Lok Nayak Setu, had executed the huge extra work/Substitute work during 2007-09 without making proper estimates or calling tenders. The sanction of the competent authority as per appendix 1 (Sr. No. 33) & the prior approval as per section 23.2.3 of CPWD Work manual, was not obtained. Efforts in future regarding the proper estimate of work is required and actions may be taken to regularize the following extra/substitute work by seeking the sanction from the competent authority amounting to Rs.7960766 under intimation to audit.

Agmt No.	Division	Tendered Cost	Cost of Extra work/substitute Work	%of extra Extra work/substitute Work
01(07-08)	243	3489130	1123634	32.30
04(07-08)	241	2545351	792370	31.13
03(07-08)	242	18411364	6044762	32.83

Gita Sharma
(GITA SHARMA)
IAO

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Deviation in schedule of Qty.

M/s K.P. Singh
Division M-241
Name of work : C/o Police Station and Staff Qtrs. at Anand Vihar Delhi.
SH: C/o Boundary Wall.
Agmt. NO. 04/BPPD/M-241

(129)

S. NO.	Description	Sch. Of Qty.	Actual Quantities	S.O.	A.O.	Deviation	%
1.1	Earth work in excavation in foundation (Not exceeding 1.5 m in)	285	771.69	26662	79,01.48	52439.48	196.68%
1.2	Filling available excavation earth in Plinth side of foundation etc.	171	691.97	5172.75	24369.25	15196.51	371.10%
	Providing and laying in position cement 1:5:10	10.5	23.56	135.36	30572.32	16936.57	124.38%

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Deviation in schedule of Qty.

M/s Rameshwar Dayal
Division M-242
Name of work : C/o Govt. Middle School at Chilla Dallupura (Vasundhara Enclave)

S. NO.	Description	Sch. Of Qty.	Actual Quantities	S.Q.	A.Q.	Deviation	%
2.2.1	1:2:4 (1 cement : 2 coarse sand: 4 graded stone aggregate 20mm nominal size)	8	-	19128	-	19128	-100%
3.2.1	Cement mortar 1:6 (1 cement :6 coarse sand)	19	-	29080	-	29080	-100%
4.1.1	Cement mortar 1:6 (1 cement :6 coarse sand)	33	-	41572	-	41572	-100%
5.1	Structural steel work welded in built up sections trusses and framed work including cutting hoisting fixing in position & applying a priming coat of approved steel primer all complete	13	-	31590	-	31590	-100%
9.2.1.1	With FPS bricks with class designation 75	7	2	19186	5481.7	13704.3	-71.42%
9.2.2.1	With FPS bricks with class designation 75	8	3	23987	8995.2	14991.8	-62.49%

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PART-II
CURRENT AUDIT REPORT
(2009-10 TO 2013-14)

PARA NO. 1

(Reference Audit Memo No. 17 Dated: 19/09/2014)

Sub: Irregularities in the work of AR & M/O to NH-24 Marginal Bundh Road and VikasMarg during 2011-12 (SH: Misc. Items for day to day maintenance).

The work of AR & M/O to NH-24 Marginal Bundh Road and VikasMarg during 2011-12 (SH: Misc. Items for day to day maintenance) was awarded to M/s K.P. Singh & Co with estimated cost of Rs. 18,35,018/- and tendered cost of Rs.27,43,168/- (49.49% above) (Agreement No.07/EE/BPD/M-241/2011-12). The stipulated date of start and completion of the work was mentioned as 26.10.2011 and 25.06.12.

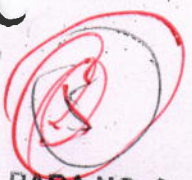
During the course of scrutiny of work file, following shortcomings have been noticed:-

(A) Defective estimates led to expenditure on extra/deviated items: The Estimated cost of the work was Rs. 18,35,018/- and tendered cost was Rs.27,43,168/- (49.49% above). Final Bill indicating total cost of the work amounting to Rs. 36,86,215/- was passed for payment in October-2012 which includes cost of extra items & deviated items amounting to Rs.16,80,584/- (61.26% of tendered cost) & Rs.7,28,947/- (26.57% of tendered cost) respectively. This deviated/excess payment indicates that not only the detailed estimates for the work were defective as those did not conform to the actual requirement(s) for the work but also this has deprived the Department of competitive rates for the extra/deviated items.

(B) Non availability of Technical sanction of work in the relevant file/register: - Technical sanction of the above work was not found available/seen in the relevant file/register.

The reasons for the above lapses have not been furnished by the Division. The above facts and figures may be verified at the level of DDO and action taken report may be intimated to Dte. of Audit.

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PARA NO. 2



(Reference Audit Memo No.12


Dated: 17/09/2014)

Sub: Regarding negative balance of Rs. 7,28,000/- in Part-II of Deposit Register appeared since March-2010.

On perusal of Security Deposit Register, Part-II, it has been observed that Rs 7,28,000/- paid to the DDO, Dy. Conservator of forest (N), Kamla Nehru Ridge in the month of 03/2010 showing (-) Rs 7,28,000/- till now.

Necessary steps for settlement of above security deposit be taken up with the Forest Department under intimation to Dte. of Audit.

Sheet


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PARTY No. (X)

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Reference Audit Memo No. 19 Dated: 22/09/2014)

Sub: IRREGULARITIES in work Development of Roads in unauthorized colony 614 Shri Ram Colony A,B,C,D & E, Delhi (SH:- Providing & Installing Computer, Printer & UPS for Circle and Division Office at Lok Nayak Setu, Vikas Marg, ITO, Delhi).

On the basis of NIQ issued by the Division M-241 on 10/12/2013, work Order amounting to Rs. 4,16,790/- was awarded to M/s Network Infotech vide Work Order No.06/EE/BPD/M-241/2013-14 dated 18/12/2013 for providing & Installing Computer, Printer & UPS for Circle and Division Office at Lok Nayak Setu, Vikas Marg, ITO, Delhi. Three firms have participated and on the basis of comparative statement prepared, work was awarded to lowest bidder.

In this regard, on perusal of file, it has been found that instructions as contained in Circular dated 16/12/2011 issued by the Finance Department were not adhered to by the Division which stipulates that all the Departments are advised to procure goods/services from any vendor/firm/company actually having rate contract with DGS&D. Any deviation from the above said procedure and violation of Rule 147 (1) of GFR-2005 would be treated as a financial irregularity and could invited disciplinary action.

In the instant case, it is noticed that procurement was made through a distributor i.e. M/s Network Infotech and no correspondence in the file available which indicates that efforts were made by the Division to enquire from DGS&D so as to comply with the provisions contained in Rule 147 of GFR-2005.

In view of above, Department is requested to regularize the above purchase from Competent Authority and henceforth above instructions circulated by the Finance Department vide letter dated 16/12/2011 will be strictly followed.



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Para No. 6

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Para 6

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Ref. Audit memo No 01 to 5 dt. 10-09-14

Subject:- NON PRODUCTION OF RECORDS / INFORMATIONS.

The following records / Information's have not been produced before the audit:-

1. Non verification of remittance sent to PAO-XII vide letter dated 11/09/2014 through DDO concerned.
2. Reconciliation Statement from PAO
3. GAR-6 Stock Register.
4. Auction Register
5. Auction File
6. Purchase files.

The above records may be shown to next audit.

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23/09/2014

कार्यपालक अभियन्ता
लोक निर्माण विभाग (रि.नं.)
महानगरपालिका, काठमाडौं-२४१
ललक बाजार, काठमाडौं-२४, काठमाडौं-२४००२

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29/9/14
(Anand Singh)
I.A.O., Audit Party No. VI.

PART-II

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Current Audit Report (2014-19)

Para No. 1 Public Works (Suspense) Deposit
(Ref. audit memo No. 05 dated 25.02.2020)

During test check of monthly account of Executive Engineer (C) SRD Project-1, M-241, Lok Nayak Setu, Paschim Tutt, I. P. Estate, New Delhi-110002 for the month of March, 2019. It was observed that an amount of Rs. 14,12,64,865/- was lying outstanding under the head "Public works Deposits" as details given below:-

Classes of Deposits	Amount as on 31.03.2019
Cash Deposits of Contractors as security Part-II	1,03,72,608/-
Deposits of works to be done Part-III	12,09,69,790/-
Miscellaneous deposit Part V	99,22,467/-

Heavy accumulation under Part-II of Rs 1,03,72,608/- was indicative of non-review of Deposit Register at Divisional Level from time to time. This should now be reviewed and all deposits more than three years old where refund is due be credited to Revenue.

Accumulation of Rs 12,09,69,790/- under Part III was due to non execution of work against deposits. Details of deposits lying outstanding with the Department, Amount received, amount spend were not made available & thus it could not be verified how long the deposits were outstanding and which Department were involved.

Deposit of under Part V has accumulated due to withheld amount from contractor's bill on account of non-sanction of EOT cases, testing defects, pending works etc. Accumulation of Rs. 99,22,467/- was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

The Division may works out the details of deposits of more than 3 years and credit in Govt. Revenue, under intimation of Audit.

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Para No. 2 Unfruitful Expenditure of Rs. 68,03,337/- due to stoppage of works

(Ref. audit memo No. 7 dated 24.02.2020)

Para 7

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

During the test check of record provided to audit it has been observed that the following works were foreclosed. Details of which are as under:-

Sl. No.	Agg. No.	Name of work	Agency	Estimated Cost	Tendered Amount	Expenditure incurred
1	02/EE/S RD/2015 -16	Re-development of Chandani chowk road in between Lal Jain Mandir to Fatehpuri Mosque SH : Providing and erecting barricades of Chandni chowk road.	M/s Satyam Construction Co.	28,41,300/-	29,83,365/-	15,75,571/-
2	09/EE/S RD/2015 -16	A/R & M/o PWD Road under SRD Project Division dg. 2015-16(SH:- Providing Service of Mobile Crane for lifting of vehicles from Bus lane on Roads under Division SRD Project, New Delhi	Sh. Manish Chandok	5,43,375/-	3,80,363/-	3,01,000/-
3	09/EE/S RD/ 2016-17	Renovation of media centre of Ambedkar University Kashmiri Gate Delhi Sh: Civil and plumbing works	Sh. Munjareen Ahmed	61,13,853/-	46,05,708/-	19,97,214/-
4	15/EE/S RD/ 2016-17	A/R & M/O to various Roads under SRDP dg 2016-17(SH:- providing service of computer operator, mate, Peon/Messenger and Driver in Division office & Sub Division for one year.	Sh. Manish Chandak	16,49,931/-	15,22,886/-	5,75,839/-

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5	52/EE/S RD-1/ 2016-17	A/R & M/O to various Road under PWD,SRD Division dg 2016-17(SH: Providing Service of Computer Operator, Clinical Assistant, Security Guard, Peon/Messenger and sweeper in D/O C/o and CE(East) office for one year.	Sh. Manish Chandak	17,70,715/-	17,70,715/-	1,61,746/-
6	98/EE/S RD-1/ 2016-17	Renovation of First Floor Social Science Block and Gym in AUD, Kashmere Gate, Delhi.	Sh. Intkhab Alam	29,26,268/-	14,63,427/-	2,36,928/-
7	21/EE/S RD-I /2017-18	EOR to IGDTUW, Kashmere Gate, Delhi during 2017-18. SH: Outsourcing office assistance for Sub Division- III	M/s I.M. Enterprises	3,38,319/-	2,87,064/-	97,502/-
8	56/EE/S RD-I /2018-19	A/R & M/O various road under PWD SRD Project Division-I, PWD, New Delhi dg. 2018-19. (SH: Provision of two nos. yellow coloured maintenance van with required labour and T&P for day to day maintenance of roads).	M/s Ranjeet Cons. Co.	42,42,989/-	25,46,218/-	12,62,034/-
9	67/EE/S RD-I /2018-19	A/R & M/O various roads under SRD Project Division-I, New Delhi Dg. 2018-19 (SH:- Comprehensive Maintenance of Subway at Boulevard Road under Sub Division-I)	M/s V.K Enterprises	13,70,160/-	12,14,373/-	5,95,503/-
Total						68,03,337/-

The above works could not be completed by the Department. At the time of stoppage of works a total of Rs. 68,03,337/- were incurred.

The department as the executing agency did not ensure as stipulated in the Codal provisions through prior survey before award of the work. Thus in above works the expenditure of Rs. 68,03,337/- incurred was rendered unfruitful.



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Para No. 3 Foreclosure of work
(Ref. audit memo No. 8 dated 24.02.2020)

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

During the test check of record provided to audit it has been observed that the following works were foreclosed due to non availability of clear site. Details of which are as under:-

(Amount in Rs)					
Sl. No.	Agg. No.	Name of work	Agency	Estimated Cost	Tendered Amount
1	76/EE/SRD-1/ 2016-17	Rehabilitation work in PS Chandni Mahal, Delhi	Sh. Munjareen Ahmed	26,05,954/-	15,93,280/-
2	97/EE/SRD-1/ 2016-17	Renovation of 402 and CECEd in Admin Block, AUD, Kashmere Gate, Delhi.	Sh. Intkhab Alam	18,70,344/-	9,35,359/-
3	87/EE/SRD-I /2017-18	Providing storm water pipe line from Kali Mandir to Rouse Avenue School at DDU Marg under Sub Division-II. SRD Division-I, PWD, New Delhi.	M/s Satyam Cons. Co.	51,22,248/-	32,27,067/-
4	18/EE/SRD-I /2019-20	Provision for Rain Water Harvesting Systems in Govt. Girls Sec. School (Urdu Medium) Lambi Gali, Hauz Qazi under SRD Division-I, Sub-Division-III, PWD, New Delhi dg. 2018-19.	M/s Shakur Ahmad & Sons	9,06,521/-	11,09,944/-

Test Audit came to notice that the work was awarded without ensuring the availability of clear site as envisaged as per CPWD Manual.

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

Para No. 4 Office expenditure charged to works

(Ref. audit memo No. 09 dated 25.02.2020)

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

During the test check of cash book relating to works for the audit period 2014-19, it was observed that various expenditure were debited to various works but are of the nature of office expenditure. The detail of a few bills/vouchers on the basis of test check of cash book are given below:-

Sl. No.	C.V. No.	Date	Gross Amount	Purpose of expenditure	Head of A/c to works charged
1	13-15	21.04.14	7105/-	MTNL bill	AR & MO
2	24	17.06.14	57700/-	Electricity bill	AR & MO
3	33-35	22.10.14	11676/-	MTNL bill	AR & MO
4	28	24.06.15	56280/-	Electricity bill	AR & MO
5	28-30	21.08.15	9994/-	MTNL bill	AR & MO
6	59	24.09.15	59680/-	Electricity bill	AR & MO
7	27	10.02.16	22343/-	Stationery bill	AR & MO
8	13	11.04.16	29340/-	Electricity bill	AR & MO
9	21	11.04.16	7417/-	Petrol bill	AR & MO
10	59	20.05.16	15940/-	Electricity bill	AR & MO
11	45	30.08.16	30644/-	Stationery bill	AR & MO
12	43	29.12.16	5460/-	Computer Stationery bill	AR & MO
13	24	17.02.17	14120/-	Petrol bills	AR & MO
14	65	18.05.17	14910/-	Stationery bill	AR & MO
15	41	29.08.17	17451/-	Stationery bill	AR & MO
16	47	22.12.17	29110/-	Electricity bill	AR & MO
17	20-26	21.02.18	20663/-	MTNL bill	AR & MO
18	28-30	26.05.18	45215/-	Petrol bill	AR & MO
19	27-30	16.08.18	14112/-	MTNL bill	AR & MO
20	46-47	22.12.18	63330/-	Electricity bill	AR & MO

Necessary step should be taken to regularize the above expenditure from the competent authority after due verification of fact and figure, under intimation to audit. Other similar type of cases may also be taken into similar action.

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Para No. 5 Non production of records

(Ref. audit memo No. 1 dated 20.02.20)

The following records/information not produced to audit.

1. Condemnation files/records
2. TR-V Stock
3. Details of vehicles
4. Property Registers
5. Spouse Information
6. Budget control register
7. Budget details for the financial year 2014-15

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

Test Audit Notes

TAN 1 Non-Maintenance of Contractor Ledger
(Ref. audit memo No.6 dated 24.02.2020)

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

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

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

TAN 2 Delay in completion of work beyond the stipulated date of completion
(Ref. audit memo No. 12 dated 26.02.2020)

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 :-



(Amount in Rs.)

S. No	Agmt. No.	Name of Work	Awarded Agency	Tender Amount	Stipulated Date of Start	Stipulated Date of Completion	Actual Date of Completion	Delay in Days
1	01/EE/SRD /2015-16	A/R&M/O to Chandni Chowk Road under PWD SRD dg 2014-15 SH: Provision of maintenance van.	M/s Ranjeet Construc-tion Co.	1095431/-	08.04.15	07.10.15	11.12.15	65
2	02/EE/SRD /2016-17	EOR to IGDTUW Kashmere Gate Delhi(SH:- Replacement of damaged roofing by using profile sheet with RCC gutter in CCE Building	M/s Kamal Construc-tion Co.	2616031/-	15.04.16	14.07.16	27.01.17	197
3	13/EE/SRD /2016-17	Renovation of MLA AC-20 of CPO Bldg. Kashmere Gate Delhi(SH:- Civil work 1/c provision of two toilet repair of roof false ceiling	M/s Aditya Const.	821761/-	15.05.16	14.06.16	14.07.16	30
4	17/EE/SRD /2016-17	EOR to IGDT UW Kashmere Gate Delhi dg(SH:- Renovation of BAS room No 101, 107, 108, 112, 113,(Chemistry Lab) 114,115,116	M/s K.P. Singh	1490913/-	10.06.16	09.09.16	05.12.16	87
5	23/EE/SRD /2016-17	A/R & M/O to Roads under SRDP Divn dg 2016-17(SH:Security arrangement for Govt. properties i.e. Sub way under SRDP-I	M/s Star Security Place-ment Services	1161888/-	16.06.16	15.12.16	15.01.17	31
6	07/EE/SRD -I/2017-18	A/R M/O to road to be cut by different agencies on different roads under SRD-I New Delhi. SH : Repairing of central verge, footpath, Kerb channel & other misc. works at DDU marg & JLN marg under	M/s Satyam Cons. Co.	1638596/-	04.06.17	03.08.17	05.09.17	33

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7	35/EE/SRD -I /2018-19	Restoration of road cutting by Mahanagar Telephone Nigam Limited for laying U/G Telephone cables at Khari Baoli Road Under SRD Division-I, Sub-Division-I, PWD, New Delhi.)	M/s TKN Develo- pers	933495/-	13.08.18	12.09.18	07.01.19	117
8	47/EE/SRD -I /2018-19	A/R & M/O various roads under SRD Division-I, Sub-Division-II, PWD, New Delhi dg. 2018-19.(SH:- Repair of broken NMV/Footpath at D.D.U. Marg.)	M/s Satyam Cons. Co.	1343728/-	13.10.18	12.12.18	14.01.19	43
9	66/EE/SRD -I /2018-19	Renovation of Silver Jubilee Hall in Urdu Academy at Kashmere Gate under SRD Division-I, Sub-Division-III, PWD, New Delhi (SH:- Misc. Civil work, providing and fixing of wooden flooring and supplying misc. furniture items).	Sh. Munza- reen Ahmed	2921705/-	25.12.18	24.03.19	26.07.19	124

Necessary step should be taken for completion of work within time limit under intimation to audit.

TAN 3 Unrealistic estimates

(Ref. audit memo No. 13 dated 26.02.2020)

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 consistency between the tendered amount and actual payment made:-

S. No	Agmt. No.	Name of Work	Agency	Tendered Amount	Actual Payment	Difference
1	02/EE/SRD/2015-16	Re-development of Chandani chowk road in between Lal Jain Mandir to Fatehpuri Mosque SH : Providing and erecting barricades of Chandni chowk road.	M/s Satyam Construction Co.	28,41,300/-	29,83,365/-	1,42,065/-
2	54/EE/SRD-I/2017-18	A/R & M/O to various Roads under SRD Project Div-I, PWD New Delhi dg 2017-18 (SH:Providing Data Entry/ Computer, Messangers, LMV Driver, Clerical staff etc, for office of Project Circle and SRD Divn. I.	M/s K.P. Singh & Co.	76,52,942/-	79,73,600/-	3,20,658/-
3	86/EE/SRD-I/2017-18	Operationalization of the Cycle Track at Shyama Prasad Mukherjee Marg from Hanuman Temple Bridge to Pul Mithai Bridge including repair of various deformities and resurfacing of the cycle track with coloured surfacing material.(SH: Providing surface treatment from Calcutta Bridge to Church Mission Road on existing old NMV Lane to make it smooth for the movement of NMV traffic).	M/s B.P.Rai & Sons	69,97,736/-	71,80,377/-	1,82,641/-
4	43/EE/SRD-I/2018-19	Redevelopment of drainage system at Lothian - SPM Road Junction & Construction of Sump. (SH: Civil Works.)	M/s K.P.Singh & Co.	1,19,31,407/-	1,22,76,225/-	3,44,818/-
5	65/EE/SRD-I/2018-19	Redevelopment of Chandni Chowk from Lal Jain Mandir to Fatehpuri Mosque. (SH: Providing barricading along the road).	M/s. Y.D. Builders & Hotels Pvt. Ltd.	68,99,577/-	72,51,455/-	3,51,878/-

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6	18/EE/ SRD- I/2019- 20	Provision for Rain Water Harvesting Systems in Govt. Girls Sec. School (Urdu Medium) Lambi Gali, Hazar Qazi under SRD Division-I, Sub-Division-III, PWD, New Delhi dg.18-19.	M/s Shakur Ahmad & Sons	9,06,521/-	11,09,944/-	2,03,423/-
7	19/EE/ SRD- I/2019- 20	Provision for Rain Water Harvesting System in Govt. Girls Sr. Sec. School at Gali Baraf Wali, Kinari Bazar, Delhi dg. 18-19 (School ID-1208023.) under SRD Division-I, Sub-Division-III, PWD, New Delhi.	M/s Shakur Ahmad & Sons	7,22,480/-	8,85,977/-	1,63,497/-
8	59/EE/ SRD- I/2019- 20	Providing and laying bituminous concrete surface at BR Campus, Race Course, New under MLA LAD Fund Scheme.	Sh. Rajesh Kumar Gupta	20,60,973/-	22,87,680/-	2,26,707/-

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 8 works executed were escalated.

The audit needs clarification regarding these escalation of these amounts

TAN 4 Improper maintenance of MAS Register, Register for site and various Stock Registers

(Ref. audit memo No. 14 dated 26.02.2020)

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

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

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On scrutiny of the Stock registers of 2014-19 produced to Audit Party, it has been observed that no physical verification of consumable and Non-Consumable items as well as Consumable items was undertaken by the O/o Engineer (C) SRD Project-1, M-241, Lok Nayak Setu, Paschim Tutt, I. P. Estate, New Delhi-110002.

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

- (a) Page counting certificate has not been recorded on first page of stock registers.
- (b) Alphabetical index not maintained
- (c) Other column in Stock register are also left blank
- (d) A number of cutting/overwriting made in the stock register has not been authenticated by the store officer/incharge.
- (e) Non Consumable Stock Register has not been maintained separately.

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

TAN 5 Improper Maintenance of Cash Book
(Ref. audit memo No.16 dated 27.02.2020)

As per Rule 13 (ii) of Receipt & Payment Rules, all monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check.

As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the totaling of the Cash Book or have this done by some responsible officer other than the writer of the Cash Book and initial is correct.

As per rule 13 (iv) of Receipt & Payment rules, at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect "Certified that Cash amounting to Rs.----- (Rupees only) has been physically verified and found correct as per the balance recorded in the Cash Book."

During the test audit of Cash book of Executive Engineer (C) SRD Project-1, M-241, Lok Nayak Setu, Paschim Tutt, I. P. Estate, New Delhi-110002 for the audit period from 01.04.2014 to 31.03.2019 the following discrepancies have been noticed:-

1. Page counting certificate should be recorded under attestation of DDO.
2. A number of entries regarding transaction in Cash Book have not been signed/authenticated by the DDO, as required under Rule 13 (ii) of Receipt & Payment Rules.
3. Certificate required as per rule 13(iv) of R & P Rules at the end of the closing of each month has not been found attestation by the DDO.
4. A number of cutting/overwriting have been made in the cash book without attestation/authentication by the DDO.

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

TAN 6 Shortcomings in maintenance of Service Books
(Ref. audit memo No. 17 dated 27.02.2020)

During the scrutiny of Service Books & Leave Accounts, the following discrepancies have been noticed:-

- (A) The first page of the service book is to be attested. However, in most of the cases, the first page of the service book of officers/officials has not been found attested.
- (B) Photo of the employee should be pasted at first page of the Service Book and duly attested. However, the same has not been found attested in the service books of following staff:-
 1. Sh. Lal Babu Rai, Beldar
 2. Sh. Bhulai Singh, Beldar
 3. Sh. Bhagwan Sahay Meena, Beldar
 4. Sh. Kartar Singh, Beldar
- (C) Photo of Sh. Kartar Singh, Beldar has not been pasted at first page of the Service Book.

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- (D) Entry of Aadhar Number has not been made in the service book of staff as per instruction circulated by the Pr. Secretary (Finance) Finance Deptt. GNCT of Delhi. Vide No. F3 (03) / 2015/T-1/Pr.AO/ 2025-26 dated 10.09.2015. It has further been advised that detail of Aadhar Number of employee in pension papers of the employees who are going to retire should invariably be made so as to enable the PAO to mention the details of Aadhar Number in pension payment orders.
- (E) Discrepancies in maintenance of Leave Account:- The following discrepancies have been noticed in the leave account :-
- (i) There are a number of cutting, overwriting in the leave account register which has not been attested by the Competent Authority.
- (F) Annual Service Verification:- The service should be verified & entry should be made annually. However, the same has not been updated/recorded in the service books of following staff:-
- (i) Sh. Lal Babu Rai, Beldar upto 30.06.2018
(ii) Sh. Bhulai Singh, Beldar upto 30.06.2018

Necessary steps should be taken for proper maintenance of Service Books, under intimation to audit. Other similar type of cases may also be taken into account for similar action.

TAN 7 Non-refund/renewal of performance guarantee/EMD lying in the office
(Ref. audit memo No. 18 dated 28.02.2020)

During the test check of record provided to audit for the period 2014-19 it has been observed that FDRs/Bank Guarantees as per detail given below have not released or revalidated:-

Sl. No.	EMD/FDR No.	Name	Amount	Date of issue	Date of maturity
1	493265	M/s TKN Developers	18,500/-	29.02.18	29.12.19
2	0209246	M/s Satyam Cont. Co	90,000/-	11.03.19	11.12.19
3	11489862	Sh. Sudhir Kumar Sharma	86,841/-	22.02.19	21.08.19

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4	0209016	M/s Satyam Cont. Co	88,000/-	30.01.19	30.10.19
5	60300306738347	M/s Manohar Lal Sharma & Sons	26,000/-	23.01.19	23.01.20
6	0834396	Mohd Aftab	72,000/-	17.01.19	17.01.20
7	0599965	Mohd Amjad	21,000/-	29.10.18	29.10.19
8	198349	M/s Satyam Cont. Co	30,000/-	05.07.16	05.07.17
9	561633	Shri Bhagwan Mittal	25,000/-	24.11.16	24.11.17
10	016180	Sh. Rajiv Aggarwal	16,52,196/-	12.02.18	12.02.19

Necessary steps should be taken for settlement of these FDRs/Bank Guarantees under intimation to Audit. The Division may work out the details of deposits of more than 3 years and credit in Govt. Revenue, under intimation of Audit. Other similar type of cases may also be reviewed under intimation to Audit.

TAN 8 Non adherence of Rule 154 of GFR 2017, while making the purchases
(Ref. audit memo No. 19 dated 28.02.2019)

The Rule 154 of GFR 2017 explains that the Purchase of goods upto the value of Rs. 25,000/- (Rupees Twenty Five Thousand only) on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format:-

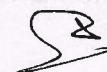
"I, _____, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

On scrutiny of the bills/records, it came to notice that the certificates as desired above are not recorded anywhere and the purchases have been made.

Non adherence to above said rules may be elucidated to audit.

TAN 9 Non adherence of Rule 59 of R&P Rules
(Ref. audit memo No. 20 dated 02.03.2020)

The rule 59 of Receipt and Payment Rules stipulates as follows:-



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1. Every voucher must bear a pay order signed or initialed by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.
 2. All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be Cancelled so that they may not be used again.
 3. All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

On scrutiny of the bills/records, it came to notice that the above rule was not followed.

Non adherence to above said rule may be elucidated to audit.

TAN 10 Improper maintenance of Pay Bill Registers
(Ref. audit memo No 21 dated 02.03.2020)

During the test check of pay bill registers for the audit period 2017-19, the following shortcomings have been noticed:-

1. Page counting certificate has not been recorded in the PBR.
2. At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBR it was noticed that same were not done. Horizontal and vertical totals should be worked out and shown to next audit.
3. Upper Columns i.e. PAN No., GPF/CPF details, Govt. Accommodation detail, Pay Scale, DNI, Service Verification, DOB etc. have not been filled in most cases.
4. A number of cutting/overwriting in the PBR has not been authenticated by the DDO.
5. Monthly entries of Pay & allowances entered in the PBRs have not been signed by DDO.
6. Past information from the LPCs of the employees who have been transferred to this office were not noted in the PBR, which is irregular.
7. Abstract of Pay Bills (GAR-18) has not been maintained in the PBRs.

Necessary steps should be taken to update the PBRs under intimation to audit.



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

25/11

Name of the unit: M241 SRD-1 Yamuna Setu Western Bank

**CURRENT AUDIT REPORT
PART II
(2019-23)**

**PARA -1 Subject: Recovery of Cycle (maintenance) Allowance-Rs. 43200/-
(Audit Memo No. 1 dated 23/11/2023)**

As per implementation of the 7th Central Pay commission, the rates of cycle (maintenance) Allowance were revised @ 180/- per month subject to the following conditions:-

The official concerned maintains and uses his own cycle for official journey.

The Cycle (maintenance) Allowance under these orders shall be granted by the sanctioning authority for a period not exceeding two years at a time and its continuance shall be reviewed sufficiently in advance of the expiry of such period and further department should also make a review of the posts under the control and decide the posts for which the cycle (maintenance) Allowance should be sanctioned. The allowance may be sanction with reference to the posts and not to the individual incumbents.

During the test check of PBR, it has been noticed that the Cycle (Maintenance) Allowances are being paid to the following staff without review of the posts under the control of the department which is violation of the said order:-

S.No	Name of the official	Period	Amount @ per month	Total Recovery to be made
1	Sh. Hari Charan Carpenter	April 2019 to March 2023	180/-	8640
2	Sh. Badri Shah Meson	April 2019 to March 2023	180/-	8640
3	Sh. Bhagwan Sahai Meena Carpenter	April 2019 to March 2023	180/-	8640
4	Sh. Bintoo Beldar	April 2019 to March 2023	180/-	8640
5	Sh. Satbir Beldar	April 2019 to March 2023	180/-	8640
			Total	43200

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Department authorities may recover the above amount of Rs. 43200/- from the above officials after due verification of figures and facts under intimation to the Audit or to review of the posts under the control of the department and decide the posts for which the cycle maintenance allowance should be sanctioned as per the order of the cycle Allowance dated 14th July 2017. Similar other cases may also be reviewed under intimation to Audit and period earlier to Audit period may also be reviewed at the level of the HOO/DDO under intimation to the Audit.

PARA 2 Subject: Short recovery of License fee of Rs1200/- (Audit Memo No. 2 Dated 23/11/2023)

As per Order No. 18011/2/2015-Pol.III dated 29/07/20 rates of license fee and water charges of Residential Accommodation were revised w.e.f. 01/07/2020 in respect of departments like Delhi Police, Directorate of Training and Tech. Education, Hospital, Dte. Of Social Welfare, PWD Enquiry Office and other departments, which have departmental pool accommodation at their disposal, were also required to follow and execute aforesaid revised rates of license fee at their own level and ensure that the latest license fee payable by the allottees is levied and collected as per the above order. As per the order the revised rates of license fee effective w.e.f. 01/07/2020 were required to be deducted.

During the course of audit and scrutiny of records for the period 2019-23, it has been observed that the revised license fee are not being recovered at prescribed rates w.e.f. 01/07/2020 in respect of below mentioned official

The detail of short recovery of is as under:

License fee

Name of the official	Period	License fee recovered by the Division	Licence fee to be recovered	Recovery to be made
Sh. Satbir Beldar	01/07/2020 to 31/10/2023(40 Months)	150	180	40x30=1200
Total				1200

Department authorities may recover the above amount of Rs.1200/- from the above officials after due verification of figures and facts under intimation to the Audit Similar other cases may also be reviewed under intimation to Audit.

PARA 3 Subject: Non-recovery of Rs.1.20 lakhs from the contractor for failure to provide an Engineer at site. (Audit Memo No. 7 dated 24/11/2023)

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 (Amount in Lakhs)	Required	Rate of recovery (Rs.)	Recovery (in Rs.)
1	Sh. Prashant Gupta	68/20 21-22	21/01/ 2022	05/05/2022	3	20.08	1 Graduate/ Engineer with 2 years experience Or Diploma Engineer with 5 years experience	15000	15000 X3 45000
2	M/s Mohd. Javed	67/20 21-22	17/01/ 2022	10/06/2022	05	10.97	1 Graduate/ Engineer with 2 years experience Or Diploma Engineer with 5 years experience	15000 p m	15000x5= 75000
			Total						120000

Department authorities may recover the above amount of Rs.120000/- from the above agencies after due verification of figures and facts & Similar other cases may also be reviewed under intimation to Audit.

PARA 4 Subject: Non withholding Rs. 91615/- of Guarantee Bond for Water proofing work. (Audit Memo No. 19 dated 29/11/2023)

As per particulars specifications and conditions for civil work, condition No. 10.8, ten percent of the cost of water proofing work shall be retained as security deposit and the amount so withheld would be released after five years from the date of expiry of maintenance period under the agreement, If performance of the work done is found satisfactory. If any defect is noticed during the guarantee bond, it shall be rectified by the contractor within seven days of receipt of intimation of defects in the work. If defects pointed out are not attended within the specified period, the same will be got done from the other agency at the risk of the contractor.

The security deposit against this item of work shall be in addition to the security deposit maintained elsewhere in the contract form.

During the test check of the record, it has been observed that Agreement No. 65/EE/SRDP-1/2021-22 work of waterproofing work on terrace and replacement of rain water pipe at Urdu Academy CPO Building Kashmere Gate, Delhi under SRD project Division-1 was awarded to Sh. Ved pal at tendered cost of Rs. 733295/- which was below the 30.01% of estimated cost of Rs. 1047714/- with the stipulated date of start and completion was 16/01/2022 and 16/05/2022 respectively. The work was completed and department made a final payment amounting to Rs. 916159/- but division did not withheld amounting to Rs. 91615/- of waterproofing work done as stipulates in the guarantee bond of the Agreement.

Executive Engineer is requested to get the withheld amount from the agency as per the specification and condition for civil work under intimation to Audit.

PARA 5 Subject: - Non release of Performance Guarantee. (Audit Memo No. 20 dated 30/11/2023)

As per rule 171 of GFR 2017 prescribes conditions for obtaining performance security for the execution of goods and works contract. The Rule prescribes that performance security is to be obtained from the successful bidder which is awarded the contract amounting to 5%-10% of the value of contract as specified in the bid documents. The validity of the performance security is for a period of 60 days beyond the date of completion of all contractual obligations of the supplier including warranty obligation.

During the test check of the agreements, it has been observed the following works have been completed by the contractors but performance guarantee have not been released by the office till date as per details given below:-



S. No.	Name of Work	Date of Completion	Amount of PG.
1	Repair and renovation of quarter no. A-10 at Fire Station, Connaught Place, New Delhi.	03/11/2021	17000
2	Repair of qtr. No. C-9, Fire Station Headquarter, Connaught Place, New Delhi.)	03/10/2021	3500
3	A/R & M/O to I.G.D.T.U.W at Kashmere Gate, Delhi during 2021-22.	01.11.2022	80600
4	Renovation of 03 Nos Aam Aadmi Mohalla Clinic (Primary Health Centres) at various places in the Jurisdiction of SRD Project-I/SRD Project Sub-Divn-III, PWD, Delhi.	17.01.2022	72000
5	A/R & M/O various roads under SRD-I, PWD, New Delhi during 2020-21. (SH: Providing services for day to day cleaning, sweeping of all common area, mopping sanitizing and disinfecting of premises occupied by Project Circle Office, SRD-I Office, Sub Division-I and Sub Division-II Office by manual or mechanical means).	31.05.2022	18674

The Executive Engineer is requested to take the necessary efforts to refund the P.G. as per rule 171 of GFR 2017 after done verification of figures & facts under intimation to the agent.

Para No. 6 Subject: Non forfeiture of performance Guarantee amounting to Rs. 50,000/- (Audit Memo No. 21 dated 30/11/2023)

Test check of the record revealed that work of Installation of hard drawn wire fabric at A Block residential quarters for monkey protection in fire station, Connaught Place, New Delhi. was awarded to the contractor M/s Manohar Lal Sharma & Sons at the tendered cost of Rs.15.75 lacs. The stipulated date of start and completion was 22/07/2021 and 21/09/2021 respectively. As per available records on the file the contractor did not started the work on site.

The division has issued the order dated 20/05/2022 to forfeit the Earnest money amounting to Rs. 50000/- and contractor will not be allowed to participate in the retendering of the work

During the test check of performance Guarantee Register it has been observed that contractor has submitted the performance Guarantee amounting to Rs50000/- vide FDR No. 731995 dated 22/07/2021 and further noticed that the division have not forfeited the performance guarantee of the contractor till date.

Department authority is recover to forfeit the Performance Guarantee amounting to Rs. 50000/- at the earliest after due verification of figures and facts under intimation to the Audit.

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Para No. 7 Subject: Irregular payment of LTC amounting to Rs.1825/- (Audit Memo No. 15 dated 29/11/2023)

During the test check of LTC Bills, it has been observed that Sh. Badri Shah, Meson has availed the Home town LTC for the block year 2020-21 from Delhi to Bihar(Chhapra and back) vide sanction No. 10(2)/EE/SRD I/PWD/22-23/1648 dated 17/10/2022. As per the definition of family for LTC purpose, the Government servant's wife or husband, and two surviving unmarried children or stepchildren wholly dependent on the Government servant, irrespective with the Government servant or not.

During the test check of LTC bills, it has been noticed that Sh. Badri Shah availed the LTC for the following members of the family.

- 1) Sh. Badri Shah, Self
- 2) Smt. Meera Devi, Wife
- 3) Sh. Sehdev, Son
- 4) Ms. Kanti Kumari, Daughter
- 5) Sh. Kanhiya Kumar, Son

Sh. Badri Nath Meson has availed the LTC for third child i.e for Kanhiya Kumar which is irregular as per the definition of family for the LTC purpose. Details of amount claimed and admissible as per observation of Audit are as under:-

S.No	Details of journey	Amount reimbursed	Amount restricted as per Audit	Difference
1	New Delhi to Bihar(Chhapra) (By rail AC 3 Tier Sleeper)	6600(for five person)	5280	1320
2	Bihar to New Delhi	2020(for four person)	1515	505
			Total	1825

The Department authority may recover amounting to Rs. 1825/- after due verification of figures and facts under intimation to the Audit and reasons of excess payment made to the officer may also be elucidated to the Audit.

Para No. 8 Subject: Irregular Inclusion the name of Son in DGEHS Medical Card. (Audit Memo No. 16 dated 29/11/2023)

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

"Family" means husband or wife as the case may be, wholly dependent children, step children and parents, sisters, widowed sisters, widowed daughters, minor brothers and children who are mainly dependent on and normally residing with the beneficiary concerned. The condition of family member dependency are to be decided as per prevailing CS (MA) Rules. Children

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including legally adopted children, stepchildrn, and children taken as wards subject to the following conditions:-

Unmarried son:- Till he starts earning or attains the age of 25 years whichever is earlier

During the Test Check of Audit, it has been observed that Satbir Beldar, has included the following Sons in the medical DGEHS Card who are more then 25 years which is violation under CS(MA) Rules

S.No.	Name	Date of Birth	Relationship With Employee/ Pensioner
1.	Deepak	27/12/1991	Son
2.	Kuldeep	01/03/1998	Son

Sh. Lal Babu Rai, working as Beldar has included the name of following sons who are more then 25 years in medical card DGHEs as per details given below:-

S.No.	Name	Date of Birth	Relationship With Employee/ Pensioner
1	Rameshra Prasad	Not mentioned, Age around 30 years	Son
2	Ranjan	08/08/95	Son
3	Vikas	02/08/1998	Son

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

Para No09 Subject: Non completion of work. (Audit Memo No. 6 dt. 24/11/2023)

Section 29.1 of CPWD Works Manual stipulates that the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor and work should be proceeded with all due diligence on part of the contractor throughout the stipulated period of the contract (time being deemed to be the essence of the contract). Further Section 29.4 (2) the extension, in order to be binding, will have to be by the 'agreement' of the parties, express or implied. It, therefore, follows that if the extension of time is granted by the Executive Engineer and such extension of time is accepted by the contractor, either expressly or implied by his action before and subsequent to the date of completion, the extension of time granted by the Executive Engineer is valid. It is, therefore, necessary that the Executive Engineer grants extension of time provisionally even when the contractor does not apply for extension of time in order to keep the contract alive.

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Test check of the selected works revealed that the 06 works partly completed as of March 2023 as depicted in the table below:

S.No	Agmt No.	Name of Work	Estimated Cost	Tendered Cost	Stipulated date	Total payment made(In Lakh)	Remarks
					of		
					start/ completion		
2022-23							
01	01	A/R & M/O to Various roads under Project Circle, PWD, New Delhi during 2021-22. (SH:- Security Guards for various offices under SRDP-I, PWD, Govt. of Delhi).	9155295	4404612	08.04.2022/ 07.10.2023	43.61	Work in Progress
02	33	Strengthening of road & upgradation of footpath at Khari Baoli Road under Sub Division-I of Division SRDP-I, New Delhi during 2022-23. Recall of Tender	9814495	9760515	13.06.2022 / 12.08.2022	63.44	Work in Progress
03	83	Strengthening of Lothian Road under Sub Division-1 of Division SRDP-1 Dg. 2022-23.	30155987	19908983	19-12-2022 / 02.02.2023		Work in progress
04	93	Repairing / Replacing of Roofing in Library Block at Dr. B.R. Ambedkar University During 2022-23.	4916966	3786556	22.01.2023 / 21.03.2023	34.08	Work in progress

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S.No	Agmt No.	Name of Work	Estimated Cost	Tendered Cost	Stipulated date	Total payment made(In Lakh)	Remarks
					of		
					start/ completion		
2022-23							
05	97	Improvement of Central Verge at Road No.-47 from ISBT Kashmere Gate to Mori Gate Crossing under Sub Division-I of Division SRDP-I, New Delhi. Recall of Tender	8876016	7288097	27.01.2023 / 26.02.2023		Work in progress
06	111	Construction of Foot Over Bridge between Newly Constructed Court Building and Tis Hazari Court Complex at Boulevard Road under Sub Division-I of Division SRDP-I, Delhi (SH:- Civil & Electrical Works)	47160862	45085784	20.02.2023 / 21.05.2023	270.51	Work in progress

It is evident from the above table that work mentioned at Serial No.1 to 06 awarded during the year 2022-23 Reasons for non-completion of works/start of works may be elucidated to the audit Thus, due to non-completion of works mentioned at Serial No.1 to 6 not only the funds remained blocked but also the facilities could not be provided during the intervening period. The status of all non-completed works awarded and executed during the period may be reviewed and suitable action either to complete the work or close the contract may be taken as per the CPWD manual.

Para No. 10 Sub:-Time barred cheques amounting to Rs. 420347/- (Audit Memo No. 4 dt. 23/11/2023)

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.

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While scrutiny of form 51-"Schedule of Reconciliation of cheques drawn and Remittances" and other related records for the month of March, 2023 it has been found that cheques amounting to Rs. 420347/-, which was issued by the division but not presented to bank for encashment and became time barred as per the detail given below:

Sl. No	Cheque No.	Date of Issue	Amount (Rs.)
1.	231096	13/11/2013	205510
2.	473612	11/11/2014	97819
3.	473618	29/06/2015	6790
4.	8459887	23/10/2015	1247
5.	845988	23/10/2015	5306
6.	845989	28/06/2015	3363
7.	473657	28/06/2015	2436
8.	513021	22/03/2021	19767
9.	513034	25/09/2021	14129
10.	513040	29/11/2021	63980
		Total	420347

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

Para No.11 Subject: Public Works (Audit Memo No. 3 dt. 23/11/2023)

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. 15.76 Crore was lying outstanding under the head "Public Works Deposits" as of March 2022, as per details given below:

Classes of Details	Opening Balances	Credits during the month	Total (2+3)	Debit during the month	Closing Balance (4-5)
1	2	3	4	5	6
Civil Deposits Security Deposits (Part-II)	32214909	1184424	33399333	1357734	32041599
Civil Deposit Public Works Deposits (Part-III)	80534135	4522950	85057085	19016188	66040897

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Civil Deposits Other Deposits(Part-V)	34961605	930941	35892546	10042078	25850468
Total	147710649	6638315	154348964	30416000	123932964

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 3.20 crore under deposit Part-II indicates that the deposit register was not reviewed at divisional level from time to time. Accumulation of 6.60 crore (civil Deposits public works) is under Part-III was due to non-execution of works against deposits. If these works not be executed, the deposit should be immediately refunded to the depositor agency to avoid the blockage of funds so that the same can be utilized elsewhere.

Deposits under Part-V amounting to 2.58 crore has accumulated due to withheld amount from contractor bills on account of mile stone, EOT etc. Accumulation of balance under deposit Part-V was indicative of the fact that works from which these amounts were withheld have not been completed satisfactorily.

The Divisional Engineer is requested that all deposits more than 3 years old where refund is not due should be credited to government account after due verification under intimation to the audit.

(JASPAL SINGH)
Inspecting Audit Officer
Audit Party No. XI

**CURRENT AUDIT REPORT
PART III
(2019-23)**

TAN-1 Subject: -Non maintenance of Contractor's Ledger. .(Audit Memo No. 12 dated 28/11/2023)

The SOP No. 5/15 of CPWD Works Manual Stipulates that the contractor ledger should be maintained to consisting the following information's :-

- (i) The accounts relating to contracts/ supplies are kept in CPWA Form 43 in a bound book known as the "Contractors Ledger".
- (ii) A separate folio or set of folios is reserved for all the transactions with each contractor/supplier, for whom a personal account is maintained. The register is properly indexed.
- (iii) A personal account is opened in the ledger for every contractor.
- (iv) The Contractors' Ledger is written up and maintained up-to-date.
- (v) The Ledger accounts are closed and balanced monthly the amount outstanding is shown, if any, under each of the three suspense accounts i.e. (i) Advance payments (ii) Secured Advances and (iii) Other transactions.
- (vi) The Divisional Accountant is responsible for correctness of entries in the Contractors' Ledger and balances at the closing of the month. All the personal accounts in the Ledger is examined to see that:
The balances do not remain outstanding for a long time without justification, and
The bills are prepared at reasonable intervals in the case of running accounts.
- (vii) A Contractor requiring a copy of his/her running account bill or extract from the Contractors' Ledger is supplied the same. He/she should sign in the Ledger in token of his/her acceptance thereof at the time of payment of each running bill/final bill.

During the audit of Ex. Engineer, M 241, SRD ,Yamuna Setu Western Bank it was noticed that the division was not maintaining the Contractor's Ledger which is mandatory to maintain as per above SOP 5/15 of the CPWD Works Manual, in the absence of which audit could not be ascertained whether all the transactions viz advance payments, secured advances and liabilities if any, of the contractor and abstract of transactions relating to works were in order or not.

TAN 2 Subject: -Huge Savings under various Heads.(Audit Memo No. 13 dated 28/11/2023)

During the test check of reconciliation statement of Department of M 241 Executive Engineer (E) SRD-1 , it is noticed that savings made under various Heads were not surrendered as per provisions contained in General Financial Rules, 2017.

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

Further Surrender of savings stipulates that Departments shall surrendered to Finance Ministry, by the dates prescribed by that Ministry before the close of the financial year, all the anticipated savings noticed in the Grants or Appropriations controlled by them. The Finance Ministry shall communicate the acceptance of such surrenders as are accepted by it to the Accounts Officer, before the close of the year. The funds provided during the financial year and not utilized before the close of that financial year shall stand lapsed at the close of the financial year. However, it was observed that huge amount of funds have been found remained unutilized as per details given below:-

Major Head	Head of Account	Budget in Rs.(in lakhs)	Expenditure in Rs. (in lakhs)	Savings in Rs.(in lakhs)	% age of Savings
2019-20					
4202	4202				
	970042 Additional facilities renovation work in existing bldg of school	325	153.41	171.59	52.79
4202	990042 College of Art	50	21.03	28.97	57.94
4250	060053 Constructions of ITI	45	10.38	34.62	76.94
4210	04101890053 Const. of Public Health Centre	20	0	20	100
5054	04337950053 Strengthening/Resurfacing/ Microsurfacing of PWD Roads (ARTERIAL)	125	38.44	86.56	69.25
5054	04337940053 Strengthening/Resurfacing/ Microsurfacing of PWD Roads (Road with ROW <30 mtr.)	335	174	161	48.05
2020-21					
4202	990042 College of Art	63	37.99	29.01	46.04
4250	060053 Constructions of ITI	22	0	22	100
2059	880014 RRT	32	14.58	17.42	54.44
2202	0205398 Comprehensive Maint. Civil & Elect.	5	0	5	100
2216	0580099002 Security and Sanitation services	9	0	9	100

Major Head	Head of Account	Budget in Rs.(in lakhs)	Expenditure in Rs. (in lakhs)	Savings in Rs.(in lakhs)	% age of Savings
2021-22					
4070	980053 BB3(1)(1) Strengthening Delhi fire service	109	16.62	92.38	84.75
4202	990042 College of Art	68	13.95	54.05	79.49
2202	0205398 Comprehensive Maint. Civil & Elect.	16	0	16	100
2022-23					
4235	02800900042 Provision of additional facilities in the existing bldg. PWD	51	30.30	20.70	40.59
4250	060053 Constructions of ITI	45	0	45	100
2202	0205398 Comprehensive Maint. Civil & Elect.	8	0	8	100

As per Rule 62(1) of GFR 2017, Department shall surrender the unutilized funds before the close of financial year, all the anticipated savings noticed in the Grants or Appropriation controlled by them. However, in the above mentioned cases, the same was not done.

Necessary efforts may be taken to surrender the budget to the concerned Agency/Department in future.

TAN-3 Subject: Improper maintenance of Service Books.(Audit Memo No. 17 dated 29/11/2023)

During the test check of Service Books of M 241, SRD-1 New Delhi 110002 the following shortcomings 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.

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(2) Re-attestation of Bio-data

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

(3) Home Town

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

(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 official/teacher 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:-

Details of some of Staff whose retirement is within 5 years:-

Name of the employee's who is going to retire within 5 years

S. No	Name	Designation	Date Of Birth
1	Sh. Lal Babu Rai	Beldar	04/02/1927
2.	Sh. Badri Sahai	Meson	31/12/2026

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

TAN-4 Subject:-Improper maintenance of Pay Bill Registers.(Audit Memo No. 18 dated 29/11/2023)

During the test check of the PBRs maintained M-241 SRD-I New Delhi , for the Audit period 2022-23 , 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, installment No., PAN No. etc. were also not found completely filled.

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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 entered in the PBRs 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.

Reasons for above discrepancies may be elucidated to Audit.

TAN-5 Subject: Non registration of construction workers.(Audit Memo No. 10 dated 28/11/2023)

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 division revealed that as per agreements of 2019-20 and 2022-23 there were workers were engaged by the contractors in the various agreement 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. However, division had not maintained any records in respect of construction workers registered with the Delhi Building and Other Construction Workers Welfare board. It appears from the records that none of the construction workers were registered with the Board.

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

TAN-6 Subject: Award of work abnormally below estimated cost (Audit Memo No. 5 dated 24/11/2023)

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 30per cent below the estimated cost are as under:

S.No.	AgmtNo.	Name of Work	Estimate Cost	Tendered Cost	Below More than 30%
2019-20					
01	05	Special repair to SBV No. I (U.M) at Jama Masjid Delhi (School ID: 2127002) (SH:- Repair of roof and false ceiling under SRD-I Sub Division-III.)	8,22,988	4,90,501	-40.40
S.No.	AgmtNo.	Name of Work	Estimate Cost	Tendered Cost	Below More than 30%
02	06	Minor repair and internal & External finishing Work in Minister Bungalow at 217, Rouse Avenue, DDU Marg Under SRD-I Sub Division-III.	598242	251202	-58.01
03	21	A/R & M/O various PWD roads under SRD Division-I, PWD, New Delhi during 2019-20 (SH-Supply of Material for various roads under Sub Division-I).	14,98,166	8,88,412	-40.70
04	29	A/ R & M/O VIP Flats Under SRD Divn.-I, Sub Division IV, PWD, College of Art at Tilak Marg, New Delhi dg. 2019-20 (SH: Misc. civil repair work).	7,70,632	4,35,947	-43.43
05	30	Renovation of DWA Room and Staff Room in 1 Delhi Girls Batalian, NCC Department at Kashmere Gate, Delhi(SH: Civil Work).	17,96,994	10,98,143	-38.99
2020-21					
1	1	A/R & M/O to IGDTUW Campus under Sub Division-II SRD Project Division-I, PWD Nw Delhi dg. 2019-20.	58,79,816	33,80,894	-42.50
2	3	A/R & M/O various roads under Project Circle, PWD, New Delhi during 2020-21. (SH:- Security Guards for various offices under SRD-I, PWD, Govt. of Delhi).	55,38,078	33,01,009	-42.20
3	7	Providing and laying interlocking paver block for road and drainage system in single storey P & T quarters and interlocking paver block in the campus of MS-1 Type-I single Storey P&T quarters, MS-2 Type-1 P&T quarters behind Kidwai Bhawan & P&T Chemmery qtrs. at Atul Grove Sadak New Delhi under Mukhyamantri Sadak Punarnirman Yojna (Balance Work).	53,11,455	30,28,061	-42.99

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S.No.	Agmt No.	Name of Work	Estimate Cost	Tendered Cost	Below More than 30%
4	10	Providing Rain Water Harvesting in Police Station at Parliament Street and Police Station Connaught Place, New Delhi.	4,32,005	2,28,531	-47.10
5	19	Restoration of road cut by Vindhya Telelink Pvt. Ltd. at SPM Marg under Division SRDP-I, Sub-Division-I.	61,45,458	24,42,820	-60.25
6	23	Restoration of road from Shantivan Marg main road NS Marg via Jama masjid Metro station gate No. 3 road crossing near Red Light upto Delhi Nagar Nigam Park front gate footpath NS Marg to Delhi Nagar Nigam Park from Gate footpath NS Marg Jama Masjid.	8,92,786 3,42,741	3,42,741	-61.61
7	26	Restoration of road and footpath at Road No-47, Approach road-2, Gokhle Marg, Zorawar Singh Marg and Sarai Phoose Road under Sub Division-I, SRDP-I, New Delhi.	4,79,998	1,79,951	62.51
8	33	Comprehensive Maintenance of various Roads under SRD Project Division-I, Sub-Division-II, PWD, Delhi during 2020-21. (SH:- Civil work: Mechanised Desilting of Drains, Mechanised Repairing of Potholes, Maintenance and Cleaning of Subways and other misc. Works)	5,43,48,550	2,08,10,060	-61.71
9	34	Comprehensive Maintenance of various Roads under SRD Project Division-I, Sub-Division-I, PWD, Delhi during 2020-21. (SH:- Civil work: Mechanised Desilting of Drains, Mechanised Repairing of Potholes, Maintenance and Cleaning of Subways and other misc. Works)	5,43,14,389	2,10,73,983	-61.20
10	38	Restoration of road cut by Telesonic Networks Ltd at Rajpur Road under Division SRDP-I, Sub-Division-I	22,32,417	7,43,172	-66.71
11	39	E.O.R. to Sarvodaya Bal Vidyalaya No. 2 at Gokhle Marg, Mori Gate, Delhi, School ID-1207014. (SH: Providing and fixing of M.S. Tubular window with acrylic plastic sheet and covering of staircase by IRC fabric). Balance Work	55,01,648	24,20,725	-56.00

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S.No.	Agmt No.	Name of Work	Estimate Cost	Tendered Cost	Below More than 30%
2021-22					
01	01	Comprehensive Maintenance of GNCTD, New Delhi Flats (62 Nos. at Motia Khan Paharganj, 07 Nos. at Tilak Marg & Other Flats in New Delhi Assembly Constituency) during 2020-21 (SH: Civil Day to Day Maintenance, A/R & M/O, Addition / Alteration & Up gradation work).	1,62,62,697	78,12,600	-51.96
02	05	Providing and fixing signages boards at various roads under Matia Mahal Constituency area under the Sub Division-II, SRDP-I.	8,33,213	3,96,609	-52.40
03	10	EOR TO Govt. Girls Sr. Sec. school at Bela Road, Darya Ganj, Delhi (School ID-2127026) under SRD Project Division-I / Sub Division-III, PWD, New Delhi. (SH: Repair of boundary wall, waterproofing treatment on roof and replacement of damaged sewer line).	62,06,113	27,31,310	-55.99
04	16	Providing & fixing of tiles on boundary wall & Granite on top of boundary wall around play ground at IGDTUW Kashmere Gate, Delhi.	28,29,355	13,14,801	-53.53
05	26	A/R & M/O to I.G.D.T.U.W at Kashmere Gate, Delhi during 2021-22.	58,37,132	26,85,664	-53.99
2022-23					
01	01	A/R & M/O to Various roads under Project Circle, PWD, New Delhi during 2021-22. (SH:- Security Guards for various offices under SRDP-I, PWD, Govt. of Delhi).	91,55,295	44,04,612	-51.89
02	02	A/R & M/O to Various Roads under Division SRDP-I During 2021-22 (SH:- Deployment of security Personnel at Chandni Chowk Road)	98,52,920	47,40,240	-51.89
03	04	A/R & M/O to other PWD roads under SRD Project Division-I, New Delhi, during 2021-22. (SH:- Disposal of unclaimed malba, building rubbish etc. from the Various Roads under Sub-Division-1, New Delhi)	18,75,780	10,29,803	-45.10
04	17	A/R & M/O to other PWD roads under SRD Project Division-I, New Delhi dg. 2022-23 (SH: Repair of footpath at Gokhle Road from Kashmere Gate Metro to G.T. Road under Sub Division-I of Division SRDP-I, New Delhi.)	92,26,790	55,36,997	-39.99

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S.No.	AgmtNo.	Name of Work	Estimate Cost	Tendered Cost	Below More than 30%
05	18	White washing and repair work in Govt. Boys Sr. Sec. School, Pandara Road, New Delhi.	14,64,837	7,76,510	-46.99
06	117	Improvement of road sided footpath/storm water drainage system & Misc. Repair at Mirdard Road under Sub Division-II.	36,48,199	40,08,864	-39.70
07	119	Improvement of footpath NMV Lane along DDU Marg from BSZ Marg (ITO) to Minto Road, under SRD-1/Sub Division-II, PWD New Delhi, 1st Recall of Tender.	93,03,903	55,93,506	-39.88
08	135	Development and upgradation of Park-1 near Baraf Khana Chowk under the jurisdiction of SRD Project Division-I, PWD, Delhi.	28,52,118	16,53,943	-42.01

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 raising 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 07 Subject: Short comings in the maintenance of Stock register. (Audit Memo No. 14 dated 28/11/2023)

Stock register maintained by M 241 SRD -1 were test checked and it has been observed that there is no uniformity in maintenance of the stock register. Few short comings noticed during the course of audit are given below:

1. Non-attestation of the entries: As required under rules all the entries of receipt of stores and further issue have to be attested by the Head of the concerned department. It has been observed during the course of audit that neither the entries of receipt nor items issued are being attested / verified by the In charge. Further, the items being issued but signatures of the recipients have nowhere being obtained in the stock register. In the

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absence of the signatures of recipients the exact quantity received by the department could not be verified.

2. Non-conducting of Annual Physical Verification:

As per Rule 213 of GFR, 2017 verification of all items / goods has to be conducted once in a year and a certificate in this regard is required to be recorded in the stock register concerned. Discrepancies, including shortages, damages, unserviceable goods / items, if any, identified during verification shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with the provision of rules. It has however been noticed that physical verification of the stock has not been conducted during the year 2022-23 which is against the provisions of G.F.R., 2017.

Reasons of the above lapses may please elucidated to the Audit.

TAN 08 Subject: Payment of final bills not made within time limit prescribed in CPWD Manual (Audit Memo No. 11 dt. 28/11/2023)

As per Para 29.2.1 of CPWD Manual provides that final payment of the works should be made within of completion of work. Test check of the progress report of work revealed that final payment of some of the work has not been made till date even after the lapse of considerable period.

Some of the cases are given below:-

S.No.	Name of work	Name of Contractor	Tendered cost fo work (in lakh)	Date of completion
1	Laying chequered tile and vacuum dewatered concrete in BSNL Type I, II & III residential campus, Kalibari marg, New Delhi under MLA LAD Fund Scheme.	M/s Pragati Construction	54.04	09.12.2019
2	Renovation of gents and ladies toilet and guniting of ceiling of ground, 1st, 4th, 5th and 6th floor of I block, College of Art at Tilak Marg, New Delhi.	Sh. Amiruddin,	13.30	11.02.2020
3	Installation of various sports activity at various places of New Delhi Constituency (AC-40), under MLA LAD Fund Scheme.	M/s Khalsa Export Pvt. Ltd	60.25	04.02.2020
4	Installation of Six nos. FRP porta cabin (Garden Gazebo) at various places of New Delhi Constituency(AC-40), under MLA LAD Fund Scheme.	Sh. Rajeshwar Dayal Pandey	23.19	19.02.2020
5	Installation of Six nos. FRP porta cabin (Garden Gazebo) at various places of New Delhi Constituency	Sh. Rajeshwar Dayal Pandey	46.08	23.02.2020

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	(AC-40), under MLA LAD Fund Scheme.			
6	A/R & M/O to various roads of PWD Delhi (SH:- Providing, Installation and maintenance of GPS based monitoring system in the PWD maintenance Vans, operated through various contracts under PWD, Delhi.	M/s Cube Software PVT LTD	20.09	08.01.2022
7	A/R & M/O to Various roads under Project Circle, PWD, New Delhi during 2020-21. (SH:-Security Guards for various offices under SRDP-I, PWD, Govt. of Delhi).	M/s S.K. Group & Allied Services	25.34	21.01.2022
8	Renovation of IT Block of IGDTUW, Kashmere Gate under SRD Division-I, Sub-Division-II, PWD, New Delhi during 2020-21. (SH:- (a) Civil Works (b) Electrical Works)	Sh. Nafees Ahamad	214.79	16.08.2021
9	Resurfacing of various roads such as Naya Bazar Road, Zorawar Singh Marg, Hamilton Road, Gokhle Road, Mori Gate Road, Approach Road Road No.1, N.S. Marg, Lothian Road, Kela Ghat Road, Road No. 47, Sarai Phoos Road, Dewan Hall Road, Bhavbhuti Marg, Vivekanand Marg, Mata Sundari Road, Indrajeet Gupta Marg, Mirdard Road, Barron Road & Ranjeet Singh Marg etc. under Division SRD Project-I/ Sub Division-I & II, PWD during 2020-21, New Delhi.	M/s S.D. Construction Co.	714.73	29.05.2021

Divisional Engineer may take proper care of CPWD Manual Para 29.2.1 that final payment of the works should be made within 06 months of completion of work.

TAN 09 Subject: Irregular procurement of petty items.(Audit Memo No. 8 dt. 24/11/2023)

Rule 21 of GFR 2017 provides that every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety. Every office is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money. The expenditure should not be prima facie more than the occasion demands.

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Rule 149 of GFR makes it mandatory to procure goods and services available on Government e-market place (GeM), through GeM. Finance Department, GNCTD also advised (April 2017) all departments to procure all common goods and services from GeM. Ministry of Finance, GOI amended (April 2019) the Rule 149 of GFR 2017 to make it clear that common use goods and services are required to be procured mandatorily through GeM as per Rule 149. The Ministries/Departments are delegated full powers to make their arrangement for procurement of goods and services that are not available on GeM.

Rule 155 of GFR2017(formerly Rule 146 of GFR 2005-limit up to one lakh) stipulates that purchase of goods costing above Rs. 25,000/-(Rupees Twenty Five Thousand only) and up to Rs. 250000/-(Rupees two lakh and fifty thousand only) on each occasion may be made on the recommendations of a duly constituted Local purchase Committee consisting of three members of an appropriate level as decided by the Head of Department. The committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier. Before recommending placement of the purchase order, the members of the committee will jointly record a certificate as under.

“ Certified that we, members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question, and it is not debarred by Department of Commerce or Ministry/ Department concerned.”

Rule 173 of General Financial Rules, 2017 (formerly Rule 157 of GFR 2005) stipulates that all Government purchases should be made in a transparent, competitive and fair manner, to secure best value for money. One of the measures for ensuring the above prescribed rules is the specifications of the required goods should be clearly stated without any ambiguity so that the prospective bidders can send meaningful bids. In order to attract sufficient number of bidders, the specification should be broad based to the extent feasible. Efforts should also be made to use standard specifications which are widely known to the industry.

Further, as per Rule 157 of GFR-2017 (formerly Rule 148 of GFR 2005) and Clause 2.2.2 of Manual on Policies & Procedure for Purchase of goods issued by the Finance Department, Govt. of NCT of Delhi, a demand for goods should not be split into small quantities for the sole purpose of avoiding the necessity of taking approval of the higher authority required for sanction of the purchase of the original demand.



As per CPWD Manual 2014, the financial power delegated to the following officer for local purchase of petty stationery stores:

- 1/ EE/DDH - Rs. 20000/- PA
2. SE/SA/DOH - Rs. 1.5 lac PA
3. CE/CA - Rs. 2 lac PA
4. ADG -Rs.3 lac PA
5. Spl. DG - Rs.5 lac PA
6. D G - Rs. Full powers

Local purchase out of permanent imprest Rs. 2000/- for petty payments power of AE and JE Test check of records for the year 2019-2023 revealed that the division was frequently placing the order or procurement of petty stationery items and during the year of the division procured petty items, and AEs are being incurred the expenditure more than 2000/- for petty expenses which is violation of rules . Some of the instances are given below:-

S.No.	Name of items	Bill No. , Date	Amount	Name of Agency
1	UPS 650 VA	2569 dated 2242	2242	Network Infotech
2	Ultra Electronics	27 dated 25/06/2021	2800	Ultra Electrocnics

Apart from the above, the following discrepancies have been noticed as under:

Certificate required under Rule 145 of GFR-2005 (Purchase of goods upto Rs.25000)

As per Rule 154 of General Financial Rules, 2017, the goods up to the value of Rs. 25000/- can be purchased without inviting quotations, but a certificate that "I _____ am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price" is required to be recorded by the competent authority. But no such certificate found recorded during the scrutiny of vouchers for the year 2019-23

S.No.	Name of the items	Bill No. and date	Amount	Name of the Agency
1	Door closer	2183 dated 24/02/2021	532	Lucky paint and hardware
2	Tonner for printer	2558 dated 24/02/2021	1534	Network Infotech
3	Paint material	1248 dated 26/02/2021	448	Bindra Paint and Hardware

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S.No.	Name of the items	Bill No. and date	Amount	Name of the Agency
4	UPS 650 VA	2569 dated 2242	2242	Network Infotech
5	Rubber profile and door closer	1295 dated 01/03/2021	817	Sai Hardware
6	Ultra Electronics	27 dated 25/06/2021	2800	Ultra Electrocnics
7	Stationery items	424 dated 06/07/2021	1465	Batra Sales Corporation
8	Laser jet printer cartridge	086 Dated 12/06/2021	531	Information computer organisation
9	Toner refilling	3963 dated 29/06/2021	1750	D.K. Traders

Apart from the above the stationery and other consumable items were purchased from market without confirming the availability on Gem which is mandatory as per Rule 149 of Gem 2017

It has also been observed that in the vouchers, neither the stock entries were made nor the same were marked as **paid and cancelled** as per receipts and payments rules.

Executive Engineer is advised to remove the above irregularities in future.

(JASPAL SINGH)
 Inspecting Audit Officer
 Audit Party No. XI