

**DIRECTORATE OF AUDIT, GOVT. OF NCT OF DELHI
4th LEVEL, 'C' WING, DELHI SECTT,
I.P.ESTATE, NEW DELHI – 110002**

Internal Audit Report of

**PWD, Flyover Project Division F 21, Opposite Indraprastha Park,
Ring Road, Sarai Kale Khan, New Delhi
(previously PWD Flyover Project Division F-121, F-122 & F-123,
Ramesh Park, Pustha Road, Delhi)
for the period 2014-15 to 2016-17**

INTRODUCTION

The internal audit on the accounts of PWD, Flyover Project Division F 21, Opposite Indraprastha Park, Ring Road, Sarai Kale Khan, New Delhi for the period 2014-15 to 2016-17 was conducted by field Audit Party No. XX comprising of Shri E D Ashokan, Accounts Officer, IAO and Shri K K Sehgal, AAO. The audit was conducted during 10 working days w.e.f. 07.02.2018 to 21.02.2018

General set up and activities

For the year 2014-15 there exists 3 Nos Division F-121, F-122 & F-123 under the Flyover Project Circle F-12. The DDO for all Division is with EE F-121.

After restructuring in PWD following changes were made.

	Old Name		New Name	
(i)	EE F-121	-	EE F-21	} The DDO power is still EE F-121 (F-21)
	with			
(ii)	EE F-122	-	EE F-22	
(iii)	EE F-123	-	EE F-31	

In the year 2016-17 the Division F-122 transferred to under CPM F-5 and new division EE (ITPO) was created on dated 07.03.2017.

Details of work are as under:-

EE F-21 Division following projects are in progress in this Division

1. Construction of Barapullah elevated road across river Yamuna (Phase-III) from Sarai Kale Khan to Mayur Vihar (main work)
2. Consultancy service for Structural Design for the Project titled "Extension of Barapullah elevated road across river Yamuna (Phase-III) from Sarai Kale Khan to Mayur Vihar"
3. Consultancy service for proof checking Structural Design for the Project titled "Extension of Barapullah elevated road across river Yamuna (Phase-III) from Sarai Kale Khan to Mayur Vihar"
4. Detailed Third Party Inspection/ Quality Assurance for the work "Construction of Elevated Road over Barapullah Nallah starting from Sarai Kale Khan to Mayur Vihar, New Delhi. (Phase-III).

EE F-31 Division following projects are in progress in this Division

1. Consultancy for carrying out feasibility study for Kalindi bypass from Noida Toll bridge Near Maharani Bagh to Badarpur Border.
2. Widening of service road after removing sloping embankment (balance portion) on either side of carriageway of rob-36 re panels Ganesh Nagar to School block Shakarpur
3. Connectivity of East Kidwai Nagar Colony with Barapullah Project. **(Deposit work)**
4. C/o Elevated road over Barapullah Nallah starting from Sarai Kale Khan to Aurbindo Marg, INA (Phase-II)

EE (ITPO) Division following projects are in progress in this Division

1. Integrated Transit Corridor Dev. and Street Network Connectivity plan for the corridor /influence zone at Mathura road (NH-2) from Bhogal to Ishwar Nagar (Modi Flour Mills Flyover) and ring road from Ashram Flyover to DND flyover.
2. Construction of integrated transit corridor development plan in an round Pragati Maidan. SH:- Underground Tunnel, Underpass , FOB Loops, Ramps, Footpath Road work including road signages , road/ street lighting works, tunnel furnishing (F/F & FA system, PA system, automated drainage integrated tunnel management system etc.) landscaping/ horticulture work and allied works.**(Deposit work)**
3. Integrated transit Corridor Dev. and Street network connectivity plan for the corridor /influence zone alongwith detailed design (i) from point on Mathura road (ii) Bhairon Marg (iii) Intersection / Rd to ITO flyover (iv) conn. pushta . SH:- Connectivity from Ring road to Pushta road through a bridge across river Yamuna (v) connect through UG Tunnel below ITPO area.
4. Integrated Transit Corridor development & street network/ connectivity plan for the corridor / influence zone along with detailed design of all intersection & mid sections based on traffic and feasibility studies for the corridor/ network.
 - (i) Junction of NH-24 (bypass) 7 Bundh road to Old Yamuna bridge.
 - (ii) Old Yamuna Bridge to Delhi UP Border (Apsara Border).
 - (iii) Delhi-UP Border (Apsara Border) to Ghazipur road about.
 - (iv) Ghazipur round-about to Junction of NH-24 (bypass & Bundh road.

The following officers/officials have held the charge of the respective posts as listed below:-

Head of Department :- Chief Engineer

Head of Office/DDO

Name	Designation	Period
Sh. P.C. Chanana	Executive Engineer	01.01.2014 to 24.08.2016
Sh. Mukul Kumar	-do-	24.08.2016 to till date

Divisional Accountant

Name	Designation	Period
Information not provided		

(Handwritten mark)

Cashier

Name	Designation	Period
Sh. Rajiv Saxena	UDC	06.09.2013 to till date


Budget Allocation and expenditure for the year 2014-15 to 2016-17
(Rs. In lakhs)

Year	Budget Allotted (Plan)	Budget Allotted (Non Plan)	Plan (Expenditure)	Non plan (expenditure)
2014-15	15370.00	--	15367.13	--
2015-16	37438.30	--	36949.90	--
2016-17	29075.00	--	25966.68	--

Total post sanctioned, filled & vacant in as on 21.02.2018:: Information not provided

Maintenance of Records :

The maintenance of records of PWD, Flyover Project Division F 21, Opposite Indraprastha Park, Ring Road, Sarai Kale Khan, New Delhi i.r.o the audit period 2014-15 to 2016-17 was found satisfactory subject to observations made in current audit report.


 (E.D.ASHOKAN), A.O.
 IAO, Audit Party XX
 21.02.2018

Old Audit Report Part – I

There were 07 outstanding objections pertaining to the old inspection reports on the accounts of PWD, Flyover Project Division F 21, Opposite Indraprastha Park, Ring Road, Sarai Kale Khan, New Delhi (*previously PWD Flyover Project Division F-121, F-122 & F-123, Ramesh Park, Pustha Road, Delhi*). The Division has not shown any compliance of these old outstanding paras and hence all these para's have been incorporated with current audit report as part-I (old audit report).

A)

S.No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No
1	2007-09	04	--	--	04 (02, 05, 06 & 07)
2	2009-14	03	--	--	03 (01 to 03)

B) DETAILS OF OLD RECOVERY Nil

Statutory Audit

Statutory audit of the institute has been done by AG(Audit) up to year




Current Audit Report (Part-II)
(2014-15 to 2016-17)

During the course of current audit, 07 audit memos highlighting various irregularities/short comings were issued. The division has not shown compliance any of the memos. Hence the memos have been converted into paras and the current report, therefore, contains 07 paras (i/c NPR & non verification of remittances) and 01 TANs.(Memo No.01 & 02 combined in para No. 04)

Details of current recovery (2014-15 to 2016-17) NIL

The internal audit report has been prepared on the basis of information furnished and records made available by PWD, Flyover Project Division F 21, Opposite Indraprastha Park, Ring Road, Sarai Kale Khan, New Delhi. The Dte. of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of auditee unit.


(E D ASHOKAN) A O
IAO Party No. XX
21.02.2018

Para H. 1

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OLD AUDIT REPORT

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Para No. 1

Para No. 2 :-

Memo No. 17 dated 27/8/09

Sub: Splitting up of work.

As per Appendix 1 (Sl. No. 15 & 20) of CPWD Manual, Executive Engineer are empowered to accept tenders up to Rs. 10 Lakh and tenders of higher value are required to be submitted to the next competent authority for acceptance. Scrutiny of Agreement Register of F-121^{Division} revealed that the afore said code provision was not complied with by the Division and the works involving higher value, as per detail given below, were split up to avoid the sanction of next competent authority. However the sanction of Competent Authority, if any obtained may be conveyed to the audit and in case sanction does not exist the expenditure may be got regularized from competent authority under intimation to audit.

S.No.	Agreement No.	Name of Work	Tender Amount (Rs.)	Date of Start
1	03/EE/PWD/121/08-09	SH: Patch repair work above Patparganj NH-24	676640	21/10/08
2	04/EE/PWD/121/08-09	SH: Patch repair at Patparganj NH-24	747752	22/10/08
3	05/EE/PWD/121/08-09	SH: Patch repair of west side slips of Parpargaj bridge	440211	1/11/08
		Total	18,64,603/-	

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Para N.2.

Para No 2.

Para No. 2 (Memo.No.5 dated 31.8.2009)

Subject: Non-imposition of penalty

Agreement No.	4/EE/FOP/F-122/2007-08
Name of work	Shifting of water supply line
Name of contr.	M/s Khukhrain Builders
Est. cost	Rs 4,06,79,894
Tend Amt	Rs.5,04,67,099
Date of start	31.3.2008
Date of compl.	30.5.2008
Time allowed	02 months

In the context of work it has been observed that the stipulated date of completion of work was 30.5.2008 whereas a period of more than 18 months elapsed the work is still in progress. As per provision contained under clause 2 (ii) of the terms of contract, in case the completion period exceed period three months from the stipulated dates of completion the penalty @ 1% per week of the tendered cost subject to maximum of 10% of tendered value of the work is recoverable from the contractor for delay of work. There is an abnormal delay of more than 18 months in execution of works, ~~whereas~~ therefore 10% of the tendered value of the work liable to be recovered from the contractor. Circumstances under which penalty was not imposed on contractor was called for, reply is awaited.

Para No. 6: -

Para No. 3

Para No. 03

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Memo No. 13 dated 24/8/09

Sub: Engagement of peon on contract basis.

During test check of paid vouchers and other record it has been noticed that payments on A/c of engagement contract basis of three peons being paid during the period 1/1/2008 to 30/6/08 @ Rs. 3515/- p.m. per person, the approval of HOD attached in Respect of Sh. Rajveer Singh, peon only. Hence, necessary sanction / for approval in Respect of S/Sh. Akhlesh Kumar and Mukesh Kumar other peons has not been provided to audit. Hence the payment to other S/Sh/ Akhlesh Kumar and Mukesh Kumar peons be stopped and payment made to them be got regularized from the Competent Authority.

Para No. 17: -

Para H. 04

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Memo No. 15 dated 26/8/09

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Sub: Non-adherence to the prescribed purchase procedure.

As per instructions for procurement of such contained under Rate 138 of General Financial Rules read with instruction No. F.8/3/2000/AC/42 dated 10/1/07 issued by the Fin Deptt. of the Govt. of NCT of Delhi, the Head of office is not competent to sanction and incur contingent expenditure towards purchase of goods required for use in public service in accordance with schedule V of the delegation of Financial Power Rules, 1978. Further the Division debited the incurred expenditure to the work instead of the correct head "2059- Establishment charges" wherein a separate budget provision existed for "office Expenses".

Test audit of records revealed that Flyover Project Division F-122 had placed orders and made payments without obtaining the approval of the competent authority. Therefore, irregular expenditure as per Annexure 'B' attached may be regularized from the competent authority under intimation to audit.

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ANNEXURE 6B

S.No.	Particulars	Agency	Sanctioned work	Amount
1	Purchase of Digital EPABX system for circle office	M/s Akonstic Constructions	S.No.1/EE/FOP/Divi./F-122/07-08 date 11/7/07	1,24,733/-
2	Extn. Cords & push button phone for existing Digital EPABX system	-do-	S.No.2/EE/FOP/F-122/07-08 date 21/8/07	1,24,818/-
3	Purchase of Furniture	M/s A.K. Enterprises	Wo8/FOP/Divi./F-122/07-08 date 17/9/07	4,45,099/-
4	Catering service for foundation stone ceremony on 13/10/07	M/s Vipin Kumar Mittal	12/EE/FOP/Divi./F-122/07-08 date 25/9/07	1,15,624/-
5	Providing foundation stone, anchoring Services & providing brochures & invitation card	M/s Shripal Singh	13/EE/TOP/Divi./F-122/07-08 date 25/9/07	88,164/-
6	Providing Pandal with seating arrangement & power supply for foundation stone ceremony	M/s Vipin Kumar Mittal	14/EE/FOP/Divn./F-122/07-08 date 26/9/07	4,40,152/-
7	Net working of Divn. Circle office	M/s Sagar system	15/EE/FOP/Divn./F-122/07-08 date 18/10/07	1,22,191/-

(1)

PART- III (10)
(TEST. AUDIT. NOTE)

(28) (12) (27)

TAN No. 1: - Memo No. 10 dated 21/8/09

Sub: Conveyance Paid to staff.

The conveyance is admissible for the employees who performed the Journey within the local Municipal area and make Journey in the Public interest. The general conditions laid down as per provision under rule that the total amount of Conveyance hire in any one month should not exceed Rs. 500/- per individual.

During the test check of vouchers and cash book, it has been observed that the conveyance has been paid to the employees as per list attached for more than Rs. 500/- in a calendar month to each individual. The limit of conveyance for Rs. 500/- has been raised to Rs. 1000/- in this case when HOD allow to give sanction. The sanction of HOD, has not been attached in respect of vouchers mentioned in the enclosed list. Hence the excess amount made to forty employees as per list attached be got regularized from the competent authority.

Other such cases be reviewed at your level.

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Statement of Conveyance paid to staff

Sl.No.	Name	Designation	Period	Amount	Paid vide V/no. and date
1	Sh.RajPal	Assistant Engineer	6/07	Rs. 1000/-	11-11/07/07
2	Sh. Rajesh Kr.	Cashier	6/07	Rs. 1000/-	12-11/7/07
3	Sh. Anil Kr.	Cashier	10/07	Rs. 1000/-	6-6/10/07
4	Sh. R.P.Singh	Assistant Engineer	6/07	Rs. 1000/-	23-17/7/07
5	Sh. Rajesh Kr.	Cashier	6/07	Rs.900/-	26-19/7/07
6	Sh. RajPal	Assistant Engineer	7/07	Rs.1000/-	41-20/7/07
7	Sh. Vikas Mittal	Junior Engineer	6/07	Rs.1000/	44-25/7/07
8	Sh. R.P.Singh	Assistant Engineer	7/07	Rs.1000/	13-13/8/07
9	Sh. Raj Pal Singh	Assistant Engineer	8/07	Rs.1000/	37-25/9/07
10	Sh. Raj Pal Singh	Assistant Engineer	9/07	Rs.1000/	38-25/9/07
11	Sh. Raj Pal Singh	Assistant Engineer	10/07	Rs.1000/	12-3/11/07
12	Sh.Anil Kr. Gupta	U.D.C.	10/07	Rs.1000/	13-5/11/07
13	Sh. Anil Kr. Gupta	Assistant Engineer	9/07	Rs.1000/	15,16-15/11/07
14	Sh. Vikas Mittal	Junior Engineer	10,11/07	Rs. 2000/-	64-28/12/07
15	Sh. Anil Kr. Gupta	U.D.C.	12/07	Rs. 1000/-	10-4/1/08
16	Sh. Dharam Sigh	Peon	12/07	Rs. 990/-	13-7/1/08
17	Sh. Dashrath Kr.	Peon	12/07	Rs. 730/-	35-10/1/08
18	Sh. Ramashist Singh	Assistant Engineer	9/07 to 12/07	Rs. 4000/-	41,42,43,44,45-11/1/08
19	Sh. Sanjay Kr.	Junior Engineer	7/07 to 12/07	Rs. 6000/-	65-25/1/08
20	Sh. S.D.Mishra	Assistant Engineer	01/08	Rs. 1000/-	43-13/2/08
21	Sh. Vishnu Dutt	Peon	1/08	Rs. 970/-	63-22/2/08
			Total	Rs. 29590/-	

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No.	Name	Designation	Period	Amount	Paid vide V/no. and date
22	Sh. Anil Kr. Gupta	UDC	2/08	Rs. 1000/-	16-7/3/08
23	Sh. Vikas Mittal	Junior Engineer	12/07 to 2/08	Rs. 3000/-	36,37,38-14/3/08
24	Sh. Anil Kr. Gupta	Cashier	2/08	Rs. 1000/-	19-16/6/08
25	Sh. Dashrath Kr.	Peon	6/08	Rs. 930/-	52-25/7/08
26	Sh. Sanjay Kr.	Junior Engineer	1/08 to 6/08	Rs. 6000/-	53-25/7/08
27	Sh. Anil Kr. Gupta	Cashier	7/08	Rs. 1000/-	19-6/8/08
28	Sh. J.P.Chaurasia	Junior Engineer	10/07 to 6/08	Rs. 9000/-	74-27/8/08
29	Sh. Dharam Singh	Peon	8/08	Rs. 1000/-	7-8/9/08
30	Sh. Anil Kr. Gupta	Cashier	8/08	Rs. 1000/-	8-8/9/08
31	Sh. R.C.Kimoh	AAO	9/08	Rs. 600/-	60-29/9/08
32	Sh. Dharam Singh	Peon	10/08	Rs. 1000/-	4-4/11/08
33	Sh. Vishnu Dutt	Peon	10/08 to 11/08	Rs. 755+680/-	12,13-10/12/08
34	Sh. Dashrath Kr.	Peon	-do-	Rs. 1355/-	14,15-10/12/08
35	Sh. Anil Kr. Gupta	U.D.C.	11/08	Rs. 1000/-	17-10/12/08
36	Sh. Dharam Singh	Peon	11/08	Rs. 1000/-	18-18/12/08
37	Sh. Vikas Mittal	Junior Engineer	10,11/08	Rs. 2000/-	46,47-10/12/08
38	Sh. Anil Kr. Gupta	Cashier	12/08	Rs. 1000/-	5-6/1/09
39	Sh. Dharam Singh	Peon	12/08	Rs. 1000/-	6-6/1/09
40	Sh. Sanjay Kr.	Junior Engineer	3/08 to 12/08	Rs. 6000/-	30-12/1/09
41	Sh. Rajeev Singal	Junior Engineer	7/07 to 9/07	Rs. 3000/-	12,13,14-8/10/07
42	Sh. Ramashisht Singh	Assistant Engineer	9/07 to 12/07	Rs. 4000/-	41,42,43,44- 11/1/08
Total				Rs. 76910/-	

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TAN No. 2: - Memo No. 12 dated 24/8/09

Sub: Regarding stock register (Stationery) and property register.

During the test check of stock register for the year 2007-09, the following discrepancies has been noticed:-

1. Stock register of stationery has not been maintained properly.
2. The non/consumable item has been shown as NIL.
3. Consumable stock register and non-consumable register may be prepared separately. Both type of items entered in the same register for example- Hand Book/ Page-18, Locks /Page-25, Heater/ Page-21, Seal/ Page-18.
4. In number of cases sign of recipient have not been obtained while issuing the articles and counter sign of H.O.O. have not seen.
5. Annual physical verification of all the consumable stationery register goods & materials should be undertake at least once in a year under section 46.1 of CPWD manual 2007.
6. The stationery & other items have been purchased from the open market without giving certificate as required under Rule 145 & 146 of GFR 2005 as the case may be. A few examples are given below:-

S.No.	M/s Name	V/no. & date	Amount (Rs)	Remarks
1	Taneja Traders F-121	1/26.3.09	5998/-	Stationery
2	-do- F-123	73/26.3.09	6592/-	-do-
3	-do- F-123	74/30.3.09	3695/-	-do-
4	-do- F-122	-	5932/-	-do-
5	-do- F-122	2/12/08	10559/-	-do-
6	M/s Pure-com-Appliances	10/2007-08	76,500/-	Water cooler & RO Plant

7. It has been also observed that no of property items are lying in the office premises such as tables, chairs, computer, computer table, Air conditions etc. but the department has not produced the property register despite of repeated requests. If not maintained, the same may be prepared as per provision of stores under GFR Rule 191(2) (1) and shown to the Audit.

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**PART- II
CURRENT AUDIT REPORT**

PARA NO. 1 05
(Ref. Memo No. 4)

Sub: Excess consumption of Petrol beyond the prescribed limit

Finance Deptt, GNCT of Delhi vide their letter no. F.14/9/99-Fin(B) dated 15.12.99 and letter no. F.14/9/99-Fin.(B) dated 10.05.2001 has fixed 200 litre (P.M.) limit of Petrol/Diesel for Govt. vehicle (Staff/Inspection vehicle).

During test check of paid vouchers, it has been observed that petrol has been purchased beyond the prescribed limit as detailed below:

A. VEHICLE NO. DL-2FCU-0048

S.No.	Month	Petrol consumed (in Litre)
1	June-2013	210.00
2	July-2013	210.00

B. VEHICLE NO. DL-6CM-5421

S.No.	Month	Petrol consumed (in Litre)
1	October-2013	276.48
2	February-2014	221.09

C. VEHICLE NO. DL-1CP-0003

S.No.	Month	Petrol consumed (in Litre)
1	April-2013	325.00
2	May-2013	391.00
3	June-2013	328.00
4	July-2013	358.00
5	August-2013	363.00
6	February-2014	304.00

No expenditure approval for the excess petrol consumed is obtained from the competent authority.

Necessary approval of the competent authority may be obtained under intimation to Audit.

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PARA NO. 2
(Ref. Memo No. 10)

Sub: Security Deposit

A. Under Section 22.6 of CPWD Manual, requisite certificate in all the cases where security deposit becomes due for refund should be obtained by the Divisional officer from the Sub-Divisional officer concerned and the security deposited is refunded without waiting for any application from the contractor.

During test check of records, it has been observed that huge deposits amounting to Rs. 5,19,37,322/- are lying with Division F-121 as detailed below:

S.No.	Major Head-8443	Amount lying in deposit as on 31.03.2014
1	Civil Deposit Security Deposit, Part-II	85,38,678/-
2	Civil Deposit Public Works Deposit, Part-III	79,55,466/-
3	Civil Deposit Other Deposit, Part-V	3,54,43,178/-
	TOTAL	5,19,37,322/-

Department should observe the norms and guidelines for release of Security deposit in time as per CPWD Manual.

B. In addition to above, all deposits or balances in excess of Rs. 25/-, lying unclaimed for more than three complete accounts years should be credited to Government as Lapsed deposit, subject to observing the guidelines as prescribed under Note-1 & 2 below Rule 15.4.1 of CPW Accounts Code.

Patel

PARA NO. 3 7
(Ref. Memo No. 25)

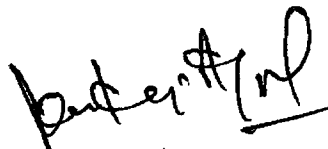
Sub: Avoidable payment of Interest on Arbitration Award

An Arbitration Award was made by Ld. Arbitrator in favour of M/s Afcon Infrastructure Ltd. (Agreement No. 01/EE-II/PBFP/07-08) for the W/o "Construction of Grade separator at Raja Ram Kohli Marg and Shastri Nagar Intersection at East Delhi; SH : Construction of main flyover including loops, slip roads, cycle track, drainage & allied services vide No. ARB/SRP/130 dt. 20.10.2012. The award was made for Rs. 55,31,686/-. An amount of Rs. 12,08,770/- (Calculated) towards Interest pendent lite @ 9% on the awarded amounts against the various claims from the respective date of invocation of arbitration upto 20.10.2012 was also awarded. An award of future interest on the awarded amount, i.e., on 55,31,686/- @ 12% p.a. (simple) from 20.10.2012 upto actual date of payment of the entire awarded amount was also made by the Ld. Arbitrator with the stipulation that no future interest shall be paid if the entire awarded amount including interest pendent lite is paid to the claimant within three months from the date of receipt of a copy of the AWARD by the respondant. Accordingly, department was liable to pay the awarded amount with interest upto 19.01.2013.

During scrutiny of record, it has been observed that as per U.O. No. E-in-C/Dir.(M)/Arbitration/2013/831 dt. 25.02.2013, Govt. Counsel, Ms Lalita Gupta has opined for acceptance of award. The award was released to the contractor with the approval of Secretary, PWD as detailed below:

S.No.	Description	Amount (Rs.)
1	Amount awarded by the Ld. Arbitrator	55,31,686/-
2	Interest @ 9% awarded upto 20.10.2012 by the Ld. Arbitrator	12,08,770/-
3	Interest paid w.e.f. 21.10.2012 to 18.11.2013 (394-days) @ 12% on awarded amount due to delay in payment of award within given time frame	7,16,543/-
TOTAL		74,56,999/-

As such, department has made loss of Govt. money amounting to Rs. 7,16,543/- towards payment of interest by not observing the time limit for release of Arbitration Award.


(PANKAJ AGGARWAL)
I.A.O./A.A.O.
Audit Party No.-VII

TEST AUDIT NOTES

TAN NO. 1³
(Ref.-Memo No. 24)

Sub: Bank Guarantee

Under Section 21.1(1)(v) of CPWD Manual, successful bidder, i.e., contractor may deposit an amount equal to 5% of the tendered value of the work (without limit) as Performance Guarantee in defined forms including an irrevocable Bank Guarantee Bond of any Scheduled Bank or SBI in the prescribed form.

During test check of Bank Guarantee submitted by the Contractors, it has been observed that in general, Bank Guarantee issued by a Bank carries a covering letter annexed with Guarantee Certificate with full detail, i.e., Date of start, Amount, Validity etc. certifying the authenticity of the Bank Guarantee. However, following Bank Guarantee Certificates were found without Covering letter issued by the concerned Bank as detailed below:

S.No. in Part-III Register	Name of the Agency	Bank Guarantee No./Date	Date of validity	Amount (Rs.)
263	M/s Harbel Singh & Sons	25/12-13 dt. 07.09.12	06.09.2013	7,00,000/-
270	M/s Wilco Engineers	60441PEBG120003 dt. 15.10.12	15.07.2017	1,37,500/-
293	M/s AEI International	148BGFD131440001 dt. 24.05.13	18.01.2015	1,57,500/-
302	Sanfield (India) Limited	00440100001159 dt. 22.08.13	20.07.2015	3,85,000/-
318	M/s Harbel Singh & Sons	03/14 dt. 20.03.14	19.07.2014	26,50,000/-

Department is advised to scrutinize all such Bank Guarantee Bonds received without Formal covering letter of the Bank and got it verified from the concerned Bank Branches under intimation to Audit.

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TAN NO. 2
(Ref. Memo No. 8)

Sub: Delay in execution of work.

Tender for the work of "Repairs & Rehabilitation of Defence Colony Flyover at Defence Colony, New Delhi was awarded to M/s Sanfield India Ltd., 13-A, Sector-D, Industrial area, Govindpura, Bhopal-462023 (MP) vide Ex. Engineer, Flyover Project Division No. 122 No. 54(51)/FPD F-122/Govt. of Delhi/253 dt. 26.09.2013 for an amount of Rs. 3,32,60,844/-. Stipulated date of start of work and date of completion was 17.10.2013 & 14.04.2014 respectively.

During test check of record, it has been observed that work amounting to Rs. 27,06,672/-, i.e. 8.14% has only been executed by the contractor. An amount of Rs. 9,97,824/- was withheld from 1st R/A Bill dt. 04.03.2014 on account of non-achievement of three milestones @ 1% of tendered amount per milestone.

Ex. Engineer, F-122 vide letter no. 408 dt. 22.11.14 informed that repair work under flyover is completed and work is standstill for want of traffic diversion permission from Delhi Traffic Police and from Indian Railways for ROB portion. The work has already been delayed by more than seven months.

Department must ensure that necessary permissions are obtained from concerned authorities at the earliest to avoid further delay in work and increase in cost of work.

TAN NO. 3
(Ref. Memo No. 17)

Sub:- Non surrender of savings

As per Rule 56(2) of General Financial Rules, all the savings as well as provisions that cannot profitably be utilized should be surrendered to Govt. immediately without waiting till the end of the year. No savings should be held in reserve for possible future expenses.

During test check of records, it is observed that there was huge savings but not surrendered to the Govt. up to the end of the relevant years as detailed below:

(Rs. In Lac)

YEAR	HEAD	RBE	Expenditure	Savings (-)	Savings %age
2010-11	PLAN	9070.00	7855.35	1214.65	13.39
	NON PLAN	80.00	55.55	24.45	30.56
2011-12	NON PLAN	100.00	78.60	21.60	21.60
2012-13	PLAN	6605.00	4428.81	2176.19	32.95
2012-13	NON PLAN	30.00	25.55	4.45	14.83

Department should ensure that excess budget is surrendered well before closing of financial year for proper utilization.

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TAN NO. 4
(Ref. Memo No. 12, 13, 15 & 21)

Sub: Non levy of compensation for delay

A. Tender for the W/o "Integrated Corridor Development and street network/connectivity plan for Corridors (i) Dallupura road from (UP Border to Ghazipur drain), (ii) Ghazipur road (from NH-24 to Dallupura), (iii) Road coming from Patparganj village to Ghazipur drain along Sanjay Lake, (iv) Road coming from NH-24 to Ghazipur via Khichripur village to Ghazipur drain, (v) Master plan along the Hindon cut (45 m ROW) from NH-24 to Chilla regulator, (vi) Corridor improvement plan of NH-24 from Noida more to Ghazipur border was awarded to M/s CASTA Engineers Pvt. Ltd. Vide Ex. Engineer, Flyover Project Division F-121 No. 54(10)/FPD F-121/DS/230 dt. 09.12.2013 for Rs. 84,64,650/-. Stipulated date of start of work and date of completion was 01.01.2014 & 18.06.2014 respectively. The contractor has been paid Rs. 16,92,900/- vide Vr. No. 45 dt. 23.07.2014 (2nd R/A Bill) and the work is still in progress. Time schedule for completion of work and actual time taken upto 2nd R/A Bill is as under:

S.No.	Activity	Time frame from D.O.S.	Admissible payment (%age of total fee)	As per Agreement	As per Actual
1	Submission of inception report for scrutiny and approval of PWD, Govt. of Delhi	30 days	5% of Cost-A	01.01.14 to 30.01.14	18.02.14
2	Submission of plans (Stage I & II as per format for submission) for consideration & approval by UTTIPEC	60 days	20% of Cost-A	31.01.14 to 31.03.14	17.07.14

As per Contract condition no. 7.4.1, if the works remains un-commenced/or incomplete at any stage with reference to the time schedule, a compensation @ 1.50% of the agreed fee for every month of delay subject to maximum of 10% of agreed fee shall be levied on the consultant.

Accordingly, compensation amounting to Rs. 5,23,531/- (Rs. 77,089/- for 01.02.14 to 17.02.14 and Rs. 4,46,442/- for 01.04.14 to 16.07.14) should have been deducted from the 2nd R/A Bill of the contractor. However, the same has not been done by the division.

Department has informed that delay is primarily on account of delay in getting the scheme approved by UTTIPEC and arriving at final view amongst various options by the office. All the hindrances in the work are beyond the contract of the consultant and shifting of milestone, which is within the competency of Project Manager F-12, shall be permitted at the time of grant of Extension of time.

Further, Department should ensure that in case of delay, milestones are shifted before releasing the payment to the contractor by grant of provisional Extension of time by the competent authority under intimation to Audit.

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B. Tender for the W/o "Consultancy services for carrying out feasibility study for selection of the alignment, preliminary design, detailed project report and then render financial consultancy services for proper structuring and implementation of project of Kalindi bypass from Noida toll bridge near Maharani Bagh, Delhi to Badarpur Border on public private partnership concept was awarded to M/s S.A. Infrastructure Consultants Pvt. Ltd. Vide Ex. Engineer, Flyover Project Division F-131 No. 54(2128)/FPD F-131/2012-13/240 dt. 11.06.2012 for Rs. 1,33,95,000/- + Service Tax. Stipulated date of start of work and date of completion was 03.07.2012 & 02.03.2013 respectively. Agreement number of the contract is 03/EE/F-121/2012-13. The contractor has been paid Rs. 94,14,816/- vide Vr. No. 44 dt. 23.07.2014 (7th R/A Bill) and the work is still in progress.

As per Contract condition no. 7.3.2, in case of delay in completion of services, a penalty equal to 0.05% of the contract price per day subject to a maximum of 5% of the contract value will be imposed and shall be recovered from the payment due/performance guarantee.

Time schedule for completion of work and actual time taken upto 7th R/A Bill is as under:

S.No.	Activity	Time frame from D.O.S.	Admissible payment (%age of total fee)	As per Agreement	As per Actual	Compensation amount (Rs.)
1	Submission of inception report w.r.t. technical and financial aspect	01 month	15%	03.07.12 to 02.08.12	14.12.12	29,285/-
2	Submission of alternative alignment/strip plan and feasibility report	02 month	20%	03.08.12 to 02.09.12	17.05.13	33,689/-
3	Submission and approval of final feasibility report including LA report, utility shifting plans & bidding documents	03 month	20%	03.09.12 to 02.10.12	17.12.13	46,900/-
4	Submission of draft DFR	05 month	20%	03.10.12 to 02.12.12	Not executed	---
5	Submission of final DPR, BOT/EPC bid documents including technical schedules and required drawings	07 months	15%	03.12.12 to 02.02.13	Not executed	---
6	Submission of required project clearances	08 month	10%	03.02.13 to 02.03.13	30.06.14	42,937/-

Accordingly, compensation amounting to Rs. 1,52,811/- should have been deducted upto 7th R/A Bill of the contractor. However, the same has not been done by the division.

Department has informed that delay is primarily on account of delay in getting the scheme approved by UTTIPEC and arriving at final view amongst various options by the office. All the hindrances in the work are beyond the contract of the consultant and shifting of milestone, which is within the competency of Project Manager F-12, shall be permitted at the time of grant of Extension of time.

Department should ensure that in case of delay, milestones are shifted before releasing the payment to the contractor by grant of provisional Extension of time by the competent authority under intimation to Audit.

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C. Tender for the W/o "Detailed feasibility study and Geometric design for extension of Barapullah Elevated road across river Yamuna (Phase-III) from Sarai Kale Khan to Mayur Vihar was awarded to M/s V.K.S. Infratech Management Pvt. Ltd. for Rs. 26,23,500/-. Stipulated date of start of work and date of completion was 04.04.2012 & 03.10.2012 respectively vide Agreement number 01/FPD/F-123/2011-12 (No. 2/F-121/2013-14).

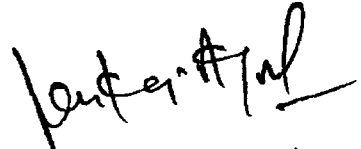
As per Contract condition no. 1.4(i), if the work remains un-commenced and/or incomplete at any stage with reference to time schedule due to inaction or any reasons attributable to the consultant, compensation @ 1.50% of the agreed price for each month of delay, to be computed on per day basis, subject to maximum of 10% of the agreed price shall be levied on the consultant.

The contractor has been paid Rs. 23,61,150/- vide Vr. No. 31 dt. 14.08.2014 (6th R/A Bill) for the record entry done upto 31.07.2014 and the work is still in progress. As such, there is a delay of 21 months and 28 days (04.10.2012 to 31.07.2014).

Accordingly, compensation amounting to Rs. 2,62,350/- (Maximum) should have been deducted upto 6th R/A Bill of the contractor. However, the same has not been done by the division.

Department has informed that delay is primarily on account of delay in getting the scheme approved by UTTIPEC and arriving at final view amongst various options by the office. All the hindrances in the work are beyond the contract of the consultant and shifting of milestone, which is within the competency of Project Manager F-12, shall be permitted at the time of grant of Extension of time.

Department should ensure that in case of delay, milestones are shifted before releasing the payment to the contractor by grant of provisional Extension of time by the competent authority under intimation to Audit.


(PANKAJ AGGARWAL)
I.A.O./A.A.O.
Audit Party No.-VII

Part-II, CURRENT AUDIT REPORT

of

**PWD, Flyover Project Division F 21, Opposite Indraprastha Park,
Ring Road, Sarai Kale Khan, New Delhi**

*(previously PWD Flyover Project Division F-121, F-122 & F-123,
Ramesh Park, Pustha Road, Delhi)*

for the period 2014-15 to 2016-17

PARA 01 Violation of Financial Powers.

(Ref. Audit Memo No. 03 Dated:15.02.18)

The following financial powers have been delegated for the purchase of Computers (including Laptops, Printers and Computer furniture) & all office equipments including photocopiers:-.

Finance Accounts Department Letter No.	Item No.	Items	Existing Powers of HOD	Powers of Pr. Secretary/Secretary of the Admn. Deptt.	Remarks
F.8/3/2010-AC/DS III/1273-1289 dated 23.09.2011	7	Purchase of Computers (including Laptops, Printers and Computer furniture)	Rs.2,50,000/- per annum#	Rs.5,00,000/- per annum#	# Subject to the approval of TEC of IT Department.
F.8/3/2010-AC/USFA/41-44 dated 12.03.2015	27 (b)	-do-	Rs.3,50,000/- per annum#	Rs.7,00,000/- per annum#	-do-
-do-	27(a)	All office equipments including ... Photocopiers, ...	Full Powers	Full powers	Approval of FD is required on account of economy ban

During the test check of Work order Register & files, it has been observed that:-

a) **Purchase of Photocopier without the approval of Finance Department::** The Division has purchase a photocopier from M/s. Ricoh India Ltd. at a cost of Rs. 76,184/- through Work Order No. 01/DPM-1/F21/2015-16 dated 23.10.2015. On scrutiny of related records, it has been observed that expenditure sanction for the said purchase was accorded by Project Manager without obtaining the prior approval of Finance Department on account of economy ban.

Ex-post-facto approval of Finance Department may be obtained to regularise the said purchase under intimation to audit. Similar other cases may also be reviewed by the Divisional Officer and remedial measures may be taken under intimation to audit.

b) **Purchase of Computers/Laptops & printers without the approval of TEC of I T Department::** The Division has purchased Computers & Printers on various occasions without getting the approval of TEC of IT Department as per details given below:-

S. No	Work order No.	Particulars	Name of the vendor	Amount	Remarks
1	03/EE/PWD-F121/2014-15 dated 01.07.2014	Providing & installation of 2 No. all-in-one Desktop with Printer & UPS.	M/s. Network Infotech	1,49,750/-	Under the Sanction of CE

2	01/EE/PWD-F121/2015-16 dated 15.04.2015	Providing & installation of 04 No. all-in-one Desktop with Printer & UPS.	M/s. Network Infotech	2,77,400	Under the Sanction of CE
3	01/PWD/PM/F2 1/2016-17 dated 03.06.2016	Providing & installation of 04 No. all-in-one Desktop & 01 Laptop	M/s. Network Infotech	5,34,250	Under the Sanction of CE

The above purchases may be regularised by obtaining ex-post-facto approval of TEC of IT Department under intimation to audit.

It is also observed that item No.3 above has been purchased under sanction of Chief Engineer (HOD), whereas it should have been obtained from the Administrative Secretary of the Department. Ex-post facto approval of Administrative Secretary may also be obtained to regularise the purchase.

Similar other cases may also be reviewed by the Divisional Officer (Executive Engineer) and remedial measures may be taken under intimation to audit.

PARA 02 Hiring of vehicles for office use in violation of standing instructions of Finance Department (Ref.Audit Memo No. 04 Dated:16.02.18)

As per GNCT of Delhi Finance (Accounts) Department OM No.F.12/5/2011-AC/USFA/89-99 dated 30.12.2011 read with OM No.F.20/50/2015-AC-189-238 dated 10.12.2015, (1) the vehicles shall be hired only for entitled officers (i.e. the officers who are working in PB 4 Rs.37400-67000 + GP Rs.10,000/- and above, (2) prior approval for the number of vehicles to be hired should be obtained from Finance Department, (3) in case the department wants to hire vehicles for non-entitled officers in view of functional requirements, the department should seek the prior approval of Finance Department with proper justification.

During the test check of Work order Register & files, it has been observed that several work orders were issued from time to time for hiring of vehicles for office use, as per details given below:-

S. No	Work order No.	Particulars	Name of the vendor	Amount
1.	05/PWD/F-121/2014-15 dated 31.12.2014	Hiring of LMV & services of driver for 3 months	Sh. Sunil Gupta	105450
2.	06/PWD/F-121/2014-15 dated 12.01.2015	Hiring of LMV & services of driver for 3 months	Sh. Sunil Gupta	105450
3.	01/AE-1213/PWD/F-121/2015-16 dated 31.03.2015	Hiring of LMV & services of driver for 1 month	Sh. Sunil Gupta	34800
4.	02/AE-1213/PWD/F-121/2015-16 dated 31.03.2015	Hiring of LMV & services of driver for 1 month	Sh. Sunil Gupta	34800

The Division has not produced the approval of Finance Department on number of vehicles to be hired as well for hiring of vehicles for the use of non-entitled officers which indicates that no such approval has been obtained. Ex-post facto approval of Finance Department may be obtained to regularize above hiring of vehicles under intimation to audit.

Similar other cases may also be reviewed by the Divisional Officer (Executive Engineer) and remedial measures may be taken under intimation to audit.

PARA 03 Irregular expenditure on foundation stone laying ceremony
(Ref. Audit Memo No.05 Dated:16.02.18)

During the test check of Work order Register & files, it has been observed that Work Order No.05/PWD-F121/2014-15 dated 20.12.2014 has been issued to Shri Vipin Kumar Mittal for the **Foundation Stone Laying Ceremony** of "extension of elevated road over Barapullah Nallah starting from Sarai Kale Khan to Mayur Vihar New Delhi (Ph.III)" by Executive Engineer at a cost of Rs.1,97,500/-.

As per Item No.9 (a) of CPWD Works Manual Appendix - I (Financial Powers Delegated to CPWD officers), Executive Engineer has not been delegated with any powers to accord expenditure sanction on such ceremonies whereas Spl. DG has been delegated powers to accord sanction up to Rupees two lakhs for expenditure on ceremonies connected with laying of foundation stone & opening of public buildings.

Since there is no post of Spl. DG in PWD, Delhi ex-post facto approval of Administrative Secretary of the Department may be obtained to regularize the expenditure under intimation to audit.



PARA 04 Irregular expenditure from work contingencies
 (Ref. Audit Memo No. 06 Dated:19.02.18)

As per Government of NCT of Delhi, Finance (Infrastructure) Department OM No.F.1(9)/2015-16/Fin-Exp-4/Infra/6277-6146 dated 22.12.2015 and F.1(9)/2015-16/Infra/Exp/012318065/805-924 dated 28.12.2016 it has been emphasized that the provision of contingency is meant for unforeseeable and unidentifiable items which cannot be included/anticipated while preparing estimates for the work/project. Personal claims on any account including conveyance, office contingencies, hiring of vehicles etc. shall not be charged on works other than utilizing for the project related works as prescribed in Para 4.1.5 of CPWD Works Manual.

As per Para 4.1.5 of CPWD Works Manual, contingencies can be utilized for construction of site office, engagement of watch & ward staff and works like Surveying, material testing, estimating, structural design, drawings, models and other field requirements etc.

During test check of paid vouchers and work order files it has been observed that the Division/DDO has not observed the above provisions of CPWD Works Manual as well as OM issued by the Finance Department. Some instances are given below:-

S.No.	CV No. & date	Name of work	Nature of Expenditure	Amount	Remarks
1.	08/09.02.15	C/o. Elevated road over Barapullah Nallah starting from Sarai Kale Khan to Mayur Vihar Ph III	Hiring of vehicle	32000	
2.	12/05.03.15	-do-	-do-	32045	
3.	52/24.02.15	-do-	-do-	32142	
4.	39/17.03.15	-do-	-do-	32142	
5.	88/31.03.15	-do-	-do-	32023	
6.	89/31.03.15	-do-	-do-	18752	
7.	21/13.05.15	-do-	-do-	32000	
8.	22/13.05.15	-do-	-do-	33456	
9.	112/31.03.16	Repair, Rehabilitation and Strengthening of ROB at Shadipur on Patel Road, New Delhi	Office accommodation for MLA in PWD Office Ramesh Park	801581	1 st RAB
10.	03/07.10.14	C/o. car parking place at Kasturba Nagar between Sewa Nagar Crossing RUB and Thyagaraj Stadium Round About	Telephone Charges of Project Manager F12	1670	Part of Permanent Imprest to AE 1 H 122
11.	25/10.10.14	C/o. Elevated road over Barapullah Nallah starting from Sarai Kale Khan to Mayur Vihar Ph III	Reimbursement of Telephone Charges - PM F12	825	
12.	28/13.10.14	C/o. 2 Nos. RCC Box.. i/c widening of existing slip road either side of main carriage way from Laxmi Ngr chowk to School Block Shakarpur Red Light	Petrol & coolant for Vehicle No. DLI CP 0003	14461	F-121
13.	21/15.01.16	C/o. Elevated road over	Petrol & coolant	13801	F-121

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		Barapullah Nallah starting from Sarai Kale Khan to Mayur Vihar Ph III	for Vehicle No. DLI CP 0003		
14.	27/18.01.16	-do-	Cannon Laser Jet Print Cartridge	4600	Part of Permanent Imprest to AE F 1200
15.	37/21.01.16	-do-	Printer Toner	35350	for Engineer-in-Chief Office
16.	38/21.01.16	-do-	Office Stationery	11370	-do-
17.	31/20.01.16	-do-	Office Bag	4990	
18.	02/04.03.16	-do-	HP Laser Jet Pro (Print, Scan, Copy, Fax)	17150	For office of CPM F2
19.	03/04.03.16	-do-	4 TB External Hard Drive	17010	For office of Principal Chief Engineer
20.	14/09.03.16	-do-	Office Stationery	14821	for Engineer-in-Chief Office
21.	43/24.03.17	-do-	Office Stationery	8295	For CPM F2& 3 office
22.	22/18.03.17	-do-	Repair of vehicle	16515	DL3CAJ4966

Total. 2,12,06,999

The expenditure charged to the work contingency may be got regularized from the Finance Department, GNCT of Delhi under intimation to audit.

Similar other cases may also be reviewed by the Divisional Officer (Executive Engineer) and remedial measures may be taken under intimation to audit.

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PARA 05 Lapsed Deposits of Rs.3,54,02,381/-
(Audit Memo No. 01 & 02 Dated:15.02.18)

a) Lapsed Deposits of Rs.2,66,67,505/- under Deposit Part V

As per Rules 189 of Receipts & Payments Rules all deposits unclaimed for more than three complete account years shall be credited to the Govt. under the Consolidated Fund, keeping necessary note in the register of deposits.

On test check of the Deposit register under Part-V, it is observed that an amount of Rs.2,66,67,505/- is lying unclaimed for more than three complete account years (i.e. since year 2007) as per details given below:-

S.No.	Ref. No.	Month from which transaction lying with the unit	S.No. of transaction	Particulars of Deposit	Amount
1	1/1/6	Jul-07	37	M/s Kamal Builders	100000
2	2/2/10	Sep. 07	2	M/s Mahinder Raj Consultant Pvt. Ltd.	81135
3	3/3/18	Oct-07	61	M/s VKS Infratech Management	223215
4	4/4/23	Nov. 07	42	M/s AFCONS Infrastructure Ltd.	118316
5	5/5/45	Mar-08	82	M/s Consulting Engineers Group Ltd.	69731
6	66/48	Mar-08	116	M/s Navyuga Engineers Co. Ltd.	19514182
7	7/7/63	Jul-08	49	M/s Afcons Infracture Ltd.	2105379
8	8/8/105	Jan-09	43	M/s Mahalaxmi Light House	17500
9	9/9/170	Nov. 09		Sh. Vijay Pal	1000
10	10/10/270	Sep. 10	4	Sh. Parnav Sales & Project (I) Pvt. Ltd.	13860
11	11/11/276	Sep.10	62	Sh. Ram Singh	14960
12	12/12/294	Oct. 10	61	M/s Balaji Analytical La (P) Ltd.	1595
13	13/13/295	Oct. 10	62	M/s Balaji Analytical La (P) Ltd.	360
14	14/14/318	Dec.10	66	M/s Standard Testing Lab	216
15	15/15/19	Dec.10	67	M/s Standard Testing Lab	649
16	16/16/320	Dec.10	68	M/s Standard Testing Lab	649
17	17/17/321	Dec-10	69	M/s National Testing Lab	659
18	18/18/322	Dec.10	70	M/s National Testing Lab	536
19	19/19/323	Dec-10	71	M/s National Testing Lab	536
20	20/20/324	Dec.10	72	C/o 3 Level Grade Separator at crossing of NH-24, Ghazipur Delhi SH-Electric Sub Station	1287
21	22/22/342	Feb.11	22	M/s Green Aid Landscapes Pvt. Ltd.	31888

22	23/23/346	Feb. 11	51	M/s Citi Enterprises	4737
23	24/24/353	Mar. 11	27	M/s National Testing Lab	2539
24	25/25/362	Mar. 11	61	M/s Standard Testing Lab	649
25	26/26/363	Mar. 11	62	M/s Standard Testing Lab	556
26	27/27/364	Mar. 11	63	M/s Standard Testing Lab	556
27	28/28/370	Mar. 11	93	M/s National Testing Lab	4760
28	29/29/74	Apr. 11	44	M/s Shriram Institute for Indus. Research	1030
29	30/30/420	Aug. 11	27	M/s Citi Enterprises	771
30	31/31/421	Aug. 11	28	M/s Citi Enterprises	993
31	32/32/422	Aug. 11	29	M/s Citi Enterprises	954
32	33/33/427	Aug. 11	52	M/s Delhi Technical University	64581
33	34/34/434	Aug. 11	81	M/s Bharat Test House	876
34	35/35/435	Aug. 11	82	M/s Bharat Test House	464
35	36/36/436	Aug. 11	83	M/s Bharat Test House	2993
36	37/37/441	Sep. 11	10	M/s Standard Testing Lab	1818
37	38/38/442	Sep. 11	11	M/s Standard Testing Lab	2220
38	39/39/451	Oct. 11	5	M/s Bharat Test House	12009
39	40/40/469	Nov. 11	39	M/s Standard Testing Lab	1318
40	41/41/475	Nov. 11	65 to 67	M/s. Citi Enterprises	2664
41	43/43/497	Feb. 12	72	M/s Goel Electric Works	45068
42	44/44/505	Mar. 12	37	M/s Bharat Test House	1679
43	45/45/516	Mar. 12	82	M/s Standard Testing Lab	1530
44	46/46/518	Mar-12	84	M/s Consulting Engineers Group Ltd.	205723
45	47/47/521	Apr-12	17	M/s Apex Assesment Labs Pvt. Ltd.	2947
46	48/48/524	May-12	3	M/s Standard Testing Lab	8487
47	49/49/531	Jun-12	28 to 30	Ms Delhi Test House	770
48	50/50/527	Jul-12	46	M/s Bharat Test House	12641
49	52/52/544	Aug-12	32	M/s Garg Enterprises	544666
50	53/53/549	Aug-12	67	M/s Delhi Technological University	24720
51	54/54/553	Sep-12	35	M/s Apex Assesment Labs Pvt. Ltd.	1112
52	55/55/554	Sep-12	36	M/s Magic Enterprises	6055
53	56/56/575	Nov. 12	25 to 27	M/s Standard Testing Lab	8474
54	57/57/577	Nov-12	47	M/s Bharat Test House	123
55	58/58/585	Dec-12	24	M/s S.A. Infrastructure Consultants Pvt. Ltd.	284643
56	59/59/591	Feb-13	3	M/s Harbel Singh & Sons	1704812

57	60/60/592	Feb-13	10	M/s UTM C	61800
58	61/61/598	Feb-13	26	M/s Apex Assesment Labs Pvt. Ltd.	902
59	62/62/599	Feb-13	27	M/s Apex Assesment Labs Pvt. Ltd.	8231
60	63/63/614	Mar. 13	97	M/s.National Testing Lab	24840
61	65/65/647	Sep-13	13	M/s AEI International Superior Global Infrac. Consulting Pvt. Ltd.	18290
62	70/66/654	Oct-13	5	M/s Construma Consultancy Pvt. Ltd.	745000
63	72/67/665	Nov. 13	3	M/s Feedback Infrastructure Pvt. Ltd.	191250
64	68/108	Jul-14	7	M/s Casta Engineers Pvt. Ltd.	156933
65	69/18	Sep-14		M/s Citi Enterprises	6190
66	70/111	Sep-14		M/s Harbel Singh & Sons	126522
67	72/114	Jan-15		M/s Tandon Consultants Pvt. Ltd.	69956
				TOTAL	26667505

b) Lapsed Deposits of Rs. 87,34,876/- under Deposit Part II

As per Rules 189 of Receipts & Payments Rules all deposits unclaimed for more than three complete account years shall be credited to the Govt. under the Consolidated Fund, keeping necessary note in the register of deposits.

According to Section 22.4 of Works Manual, the claim for refund of security deposit is governed by the Limitation Act. The period of limitation is 3 years.

On test check of the **Deposit register under Part-II**, it is observed that an amount of Rs.87,34,876/- is lying unclaimed for more than three complete account years. Some of the security deposits are lying unpaid since year 2007 as per details given below:-

S.No.	Ref. No.	Month from which transaction lying with the unit	Particulars of Deposit	Amount
1	1/1/1	Jun-07	M/s Mahinder Raj Consultant Pvt. Ltd.	168000
2	2/2/3	Sep. 07	M/s TPA Engineering Consultancy(O) Ltd	11856
3	3/3/8	Jan. 08	M/s TPA Engineering Consultancy(O) Ltd	5463
4	4/4/12	Feb-08	M/s Nikon Survey & Engg. Woks	3096
5	5/5/18	Aug.08	M/s Satellites Channels Pvt Ltd.	34461
6	7/7/23	Oct. 08	M/s Shastri Bunkar Vikas Sang	14600
7	8/8/28	Jan. 09	Sh. Shripal Singh	1000
8	9/9/31	Jan. 09	Sh. Shripal Singh	714
9	10/10/32	Jan. 09	Sh. Shripal Singh	790
10	11/11/35	Feb.09	M/s Mahalaxmi Light House	7350
11	12/12/38	Jun-09	Sh. Shripal Singh	1000
12	13/13/39	Jun-09	Sh. Kanwar Pal	1000

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13	14/14/51	Dec.09	M/s Bhardwaj Construction Co.	
14	15/15/53	Dec.09	M/s Prashant Construction	82938
15	16/16/55	Jan.10	M/s Dinesh Chand Sharma	72427
16	17/17/58	Mar-10	M/s HST Enterprises	28364
17	18/18/59	Mar-10	Sh. Shripal Singh	25636
18	19/19/63	Jul-10	M/s Shaka Electricals(India)	10295
19	20/20/68	Jun-10	M/s Shiv Singh	12450
20	21/21/71	Jun-10	M/s Prashant Construction Co.	1000
21	22/22/75	Jul-10	Sh. Mohan Kumar	6273
22	23/23/79	Aug.10	M/s Asian Re-surfacing of road agency	100
23	24/24/81	Sep.10	Sh. R.K. Boring House	141
24	25/25/87	Oct.10	M/s Jagraj Supply & Service	2968
25	26/26/88	Dec.10	M/s. R.K. Associates	4000
26	27/27/89	Dec.10	M/s Ajay Construction & Engineers	16905
27	28/28/90	Jan. 11	M/s. R.K. Associates	7137
28	29/29/91	Jan-11	Refund of SD for connection of ITO Chungi crossing (SKW) from AAE	12795
29	30/30/97	Jul-11	M/s Ashok Enterprises	7500
30	31/31/99	Jul-11	Sh. Shripal Singh	8236
31	32/32/103	Sep.11	M/s U.P. Industrial Security Services	1000
32	33/33/104	Sep.11	M/s Ideal Construction	2705
33	34/34/106	Sep.11	Sh. Krishan Azad	4200
34	35/35/107	Oct.11	M/s V.K. Enterprises	8168
35	36/36/110	Oct.11	Sh.Shripal Singh	2705
36	37/37/111	Oct.11	M/s Shaka Electricals(India)	1000
37	38/38/112	Oct.11	M/s S.K. Enterprises	6000
38	39/39/117	Feb.12	M/s Satyam Builders	4784
39	40/41/124	Mar.12	M/s Airtl(SD)	8675
40	41/42/126	Aug.12	M/s Akhil Kumar Construction	26489
41	42/43/128	Aug.12	M/s V.K. Enterprises	5763
42	43/44/129	Aug.12	M/s Akhil Kumar Construction	9553
43	44/45/131	Sep.12	M/s V.K. Enterprises	6523
44	45/46/132	Sep.12	M/s Satyam Builders	2417
45	46/48/135	Oct012	M/s Feedback Infrastructure Services Pvt. Ltd.	11054
46	47/52/140	Nov.12	M/s AEI International Superior Global Infrast. Consulting Pvt. Ltd.	225000
47	49/55/144	Nov.12	M/s SA Infrastruuctre Consultants Pvt. Ltd.	139500
48	50/56/145	Dec-12	M/s Larsen & Toubro Ltd.	100463
49	51/59/148	Mar-13	Sh. Devendra Kumar Kasana	2000000
50	52/60/149	Mar-13	M/s Casta Engineers (P) Ltd.	6846
51	53/61/150	Mar-13	M/s The Louis Berger Group Inc.	169290
52	56/57/157	Jun-13	M/s Construma Consultancy Pvt. Ltd.	100000
53	57/68/158	Jun-13	M/s Construma Consultancy Pvt. Ltd.	61800
				48500

54	60/71/162	Sep.13	M/s Harsidhi Security Services	
55	62/73/164	Dec.13	Sh. Shripal Singh	4770
56	63/74/165	Jan.14	M/s Rites Ltd.	16258
57	64/76/167	Jan.14	M/s Sagar Systems	36875
58	66/79/170	Jan.14	M/s Feedback Infrastructure Services Pvt. Ltd.	9887
59	67/80/171	Feb.14	Ms. V.K. Enterprises	70875
60	68/81/172		M/s Shakti Enterprises	1218
61	70/73/174	Feb.14	M/s Rites Ltd.	19781
62	71/34/175	Mar.14	M/s Sanfield India Ltd.	1478235
63	72/85/176	Mar.14	M/s Afcons Infrastrucutre Ltd.	24755
64	74/87/178	Mar.14	M/s Sanfield India Ltd.	1216066
65	75/88	May-14	M/s Construma Consultancy Pvt. Ltd.	57331
66	76/93	Jul-14	M/s Om Construction	172500
67	77/94	May.14	M/s Advance High Tech Security	2500
68	78/95	May-14	M/s Competent Services	17129
69	79/96	Jul-14	Sh. Narendra Singh	25956
70	80/97	Aug.14	M/s VKS Infratech Management Pvt. Ltd.	9324
71	82/100	Oct.14	M/s AECOM Asia Co. Lytd.	177515
72	84/103	Dec.14	Sh. Shamshank D-327	500000
73	86/105	Dec.14	M/s Chaudhary Construction Pvt.Ltd.	10000
74	87/106	Jan.15	M/sTandon Consultants Pvt. Ltd.	525302
75	89/108	Jan.15	M/s Medulla Soft Technologies Pvt. Ltd.	757669
			TOTAL	100000
				8734876

This amount of **Rs.3,54,02,381/-**(2,66,67,505+87,34,876) may be considered as lapsed to Government and be deposited under Consolidated fund after due verification of records under intimation to audit.

PARA 06 Non verification of remittances
(Ref. letter dated 09.02.2018 addressed to PAO)

Vide letter dated 09.02.2018, the Division has been advised to get some randomly selected remittances verified from the PAO concerned. However, one remittance of Rs.49016/- dated 22.11.2016 has not been verified by PAO-22.

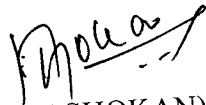
The same may be get verified from the PAO and be submitted to audit.



PARA 07 Nonproduction of records

Following records have not been produced before audit:-

1. MAS Stock Register
2. Tool & Plants Register
3. Stock Registers (Consumable & Non Consumable)
4. Agreement Registers
5. MB Stock Register & MB Issue Register
6. TR 5 stock register & TR5s
7. Records of other Divisions F-31 & F 122


(E D ASHOKAN), A.O.
INTERNAL AUDIT OFFICER
AUDIT PARTY No. XX

TEST AUDIT NOTES

TAN 01 Non revalidation of Bank Guarantees (Ref. audit Memo No. 07 dated:19.02.18)

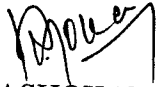
During test check of Register of Interest Bearing Securities, several instances were noticed where the Division has not got the securities re-validated after expiry of the validity period. Some instances are:-

S.No.	S.No. of the register	Name of the contractor/ agency	Name of work	Nature of security	Amount	Date of validity
1	331	M/s. Afcons Infrastructure Ltd.	C/o. Elevated road over Barapullah Nallah starting from Sarai Kale Khan to Aurobindo Marg. SH: C/o. main carriage way works, Traffic Signage and electrical works	Bank Guarantee	6,00,00,000	22.12.2017
2	336	M/s. Sanfield India Ltd.	Repair & rehabilitation of Defence Colony Flyover.	-do-	16,64,000	17.10.2015
3	338	M/s.AECOM Asia Company Ltd.	Consultancy Service for proof checking, structural design for the project titled Extension of Barapullah elevated road River Yamuna Ph. III from Sarai Kale Khan to Mayur Vihar Ph III	-do-	3,15,000	06.02.2018
4	340	M/s. Harbel Singh & Sons	C/o. 3 level grade separator at Ghazipur Crossing on NH 24 Bypass and Road No.56 SH: C/o RCC rotary over the drain	-do-	20,30,000	14.06.2015
5	377	M/s. Swadeshi Civil Infrastructure Pvt. Ltd.	Connectivity of East Kidwai Nagar Colony with Barapullah Project	-do-	2,16,62,664	31.01.2018
6	378	M/s. Graphic Consultants (I) Pvt. Ltd.	Integrated Transit Corridor development & street widening work etc.	-do-	3,99,500	31.12.2017
7	380	M/s. Afcons Infrastructure Ltd.	C/o. Elevated road over Barapullah Nallah starting from Sarai Kale Khan to Aurobindo Marg.	-do-	5,00,00,000	15.07.2017
8	384	M/s RITES Ltd.	Detailed Third Party Inspection/ Quality Assurance for C/o. Elevated road over Barapullah Nallah starting from Sarai Kale Khan to Aurobindo Marg.	-do-	17,39,100	31.12.2017
9	385	M/s. Afcons Infrastructure Ltd.	C/o. Elevated road over Barapullah Nallah starting	-do-	3,00,00,000	30.06.17

1

			from Sarai Kale Khan to Aurobindo Marg etc..			
10	386	M/s. Afcons Infrastructure Ltd.	C/o. Elevated road over Barapullah Nallah starting from Sarai Kale Khan to Aurobindo Marg.	-do-	2,50,00,000	30.09.2017

These Bank Guarantees as well as other BGs/FDs which have not been revalidated after expiry of valid date may now be got revalidated under intimation to audit.


(E D ASHOKAN), A.O.
INTERNAL AUDIT OFFICER
AUDIT PARTY No. XX