

**Directorate of Audit
Govt. of NCT of Delhi
C-wing, 4th Level, Delhi Secretariat
I.P.Estate, New Delhi-110 002**

**AUDIT REPORT of the Executive Engineer,(C), F-1 (F-11,F-12,F-14),Flyover Project Division,
Mukarba Chowk, G.T.Karnal Road, Delhi -110 033 for the period 2015-16 TO 2018-19**

INTRODUCTION

AIMS AND OBJECTIVES

The Executive Engineer, F-131, is under the control of the Project Manager, F-1, PWD, Govt. of NCT of Delhi was entrusted with the development of infrastructure (Road & Bridges) within the Union Territory of Delhi. The Executive Engineer is the DDO of all three divisions(F-11, F-12 & F-14) under the control of Project Manager,F-1.

HOO/D.D.Os/CASHIERS

The following officers have served as HOO/DDO/Cashier during 2016-17 to 2018-19

Head of Department

S.No	Name of Officer Sh./Smt.	Designation	Period
1.	Er. Manoj Kumar	CPM	01.04.2016 to 29.05.2016
2.	ER. G.P. Bansal	CPM	29.05.2017 to.05.09.2017
3.	ER. Vinod Kumar Singh	CPM	05.09.2017 to till date
<u>Head of Office/D.D.O.</u>			
1.	Er. Neeraj Kumar Meena	Executive Engineer	01.04.2016 to 19.07.2016
2.	Er. Nipun Gupta	Executive Engineer	19.07.2016 to 15.03.2019
3.	Er. Jitendra Kumar Mishra	Executive Engineer	15.03.2019 to till date
<u>Divisional Accountant/Cashier</u>			
1.	Sh. Kiran Thapliyal	A.A.O.	01.04.2016 to 31.12.2019(Transferred)
2.	Mrs. Harsh Walia	Cashier	01.04.2016 to 15.01.2020
3.	Sh. Sunil Kumar	Cashier	16.01.2020 to till date

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Budget & Expenditure of the division for the period 2016-17 to 2018-19

(Amount in Lakhs)

Year	Head(Plan)	
	Budget Allotment	Expenditure
2016-2017	20980.0	16500.05
2017-2018	14646.0	12263.0
2018-2019	9835.0	8442.31

Vacancy Position: -

Sl.No.	Group	Sanctioned Post	Filled Post	Vacant Post
1	A	Salary & other allowances drawn by he Chief Engineer's office		
2	B			
3	C			
	Total	0	0	0

Statutory Audit: -

Statutory audit of the Executive Engineer,(C), F-1 (F-11,F-12,F-14),Flyover Project Division, Mukarba Chowk, G.T.Karnal Road, Delhi -110 033 has been conducted by AG (Audit) Delhi up to March, 2017.

Maintenance of Records: -

The maintenance of record of the Executive Engineer,(C), F-1 (F-11,F-12,F-14),Flyover Project Division, Mukarba Chowk, G.T.Karnal Road, Delhi -110 033 for the period 2016-17 to 2018-19 was found satisfactory subject to the observations made in the Current Audit Report and test audit note.

Old Audit Reports & Recoveries –

There were 11 audit paras outstanding in the previous Audit Report.10 paras were settled on the basis of reply submitted by the division. The remaining old outstanding paras has been incorporated with current audit report as part I (Old Audit Report)

S. No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras settled	Para Settled Nos.	
1.	2007-2012	05	04	1,3,4,5	1
	2013-2016	06	06	1,2,3,4,5,6	0
TOTAL		11	10	0	0

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, 32 memos (10 Record Memos, 22 audit memos) and three letters (one for remittance verification and one for old paras and one for sitting arrangement) have been issued by the Executive Engineer,(C), F-1 (F-11,F-12,F-14),Flyover Project Division, Mukarba Chowk, G.T.Karnal Road, Delhi -110 033 for the period 2016-17 to 2018-19. Out of which 03 settled on the spot and 19 observation Audit Memos have been converted into 15 Paras and 04 TANs.

Details of Current Audit Recovery: -

Memo No.	Para No.	Subject	Total Recoveries	Amount Recovered	Balance Outstanding
6	-	Short recovery of DGEHS	125	125	0
7	-	Short recovery of License Fees	1760	1760	0
Total			1885	1885	

Internal audit report has been prepared on the basis of information furnished and made available by the Executive Engineer,(C), F-1 (F-11,F-12,F-14),Flyover Project Division, Mukarba Chowk, G.T.Karnal Road, Delhi -110 033 for the period 2016-17 to 2018-19. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.


(DEEPAK KUMAR SHARMA)
 IAO,AUDIT PARTY NO. XXIV

PART-I
OLD REPORT (2007-2016)

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PART-II
CURRENT AUDIT REPORT (2007-12)

Para No. 01 (Para no. 1 of 2007-12) (Ref. Memo No.07, 08 dated 14.05.12, 15.05.12)

Sub:- Performance of the Division

A. Delay in work

According to section 28.1 (1) of CPWD Manual, " At the time of issuing Notice Inviting Tenders for a particular work, the Engineer-in-charge should specify, the time allowed for completion of the work consistent with the magnitude and urgency of the work". 28.1 (2), states that the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor, the section 28.1 (5) further specify that the work shall be proceeded with all due diligence on the part of the contractor throughout the stipulated period of the contract (time being deemed to be essence of the contract)

However it was observed during the audit of F-13, Division No. 131,132,133 of Fly over Division, PWD had not followed the above provisions while executing the works during 2007-12. A statement regarding the agreement wise detail of SDOC, ADOC produced by the division for the period 2007-12 showed that no work was completed within the stipulated period of time as per the agreement. In some of the work there was a huge delay in completion of work upto 785 days. Reasons for such a slow progress of work may be provided to audit.

Name of Project	SDOC	ADOC	Delay in days
C/o Grade Separator at Mukarba Chowk G.T. Karnal Road, Delhi	11.10.08	14.07.09	276
C/o Grade separator at Ring Road Azadpur Delhi	12.11.08	05.01.11	785
Underpass at Bhera Enclave on outer Ring Road, Paschim Vihar, Delhi & C/o Flyover at Nangloi, NH-10 Delhi	10.05.09	01.04.10	326
C/o of Grade Separator at ISBT Anand Vihar	20.05.10	18.10.11	516 ✓

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B. Work is completed but final payment has not been made.

Section 29.2 (1) of CPWD Works Manual states that Final measurements should be recorded within one month of the completion of work and final payments for works costing more than Rs. 15 lakhs should be made within 6 months of the completion of work and for other works within 3 months.

During the test audit of F13, Flyover Project, Mukarba Chowk that the work of c/o grade separator at Ring Road G.T. Karnal Road Inter Section at Azad Pur was completed on 05.01.11 but its final payment has not been made till so far. Reasons for delay in making final payment may be explained to audit.

PARAM. 1
2007-2012
Para No. 2

(Para No. 29 2007-12)

(Ref. Memo No.10 dated 15.05.12)

Sub:- Irregular Payment of Rs. 99,86,625/- to the contractor for providing barricading.

Section 112.4 (Traffic Safety and Control) of Ministry of Shipping, Road Transport & Highways, states that "the contractor shall take all necessary measures for the safety of traffic during construction and provide, erect and maintain such barricades, including signs, marking, flags, lights and flagmen as may be required by the Engineer for the information and protection of traffic approaching or passing through the section of the highway under improvement. The barricades erected on either side of the carriageway/portion of the carriageway closed to traffic, shall be strong design to resist violation, and painted with alternate black and white stripes. Red lanterns or warning lights of similar type shall be mounted on the barricades at night and keep lit throughout from sunset

To arrive at the final estimated cost of any item of work a certain percentage of the cost of the material and labour involved in that work is added on account of incidentals to that work into the cost of material and labour. These incidentals are known as overheads expenditure of that work. As per the MoRTH standard data book for analysis of rates for roads and bridge work, traffic management during construction and expenditure on safeguarding environment forms the part of overheads in Roads and bridges work also.

The work of construction of Grade Separator at Ring Road- GTK Road Intersection at Azad Pur was awarded vide agreement number 1 during 2007-08 to M/s Navayugh Engineering Company Ltd with the SDOS and SDOC was 12.05.07 and 12.11.08 respectively which was actually completed on 05.01.11 however the final bill is still pending. The contractor was paid a total sum of Rs. 88.59 crores upto 46th running account bill. This amount included a sum of Rs.99.86 lakhs towards providing temporary barricading including arrangements for traffic diversion such as traffic signals during construction at site for day and night, reflective signs, red colour lights.(BOQ item No. 8.01). The work had been entered in the measurement book as work done by the agency whereas it was the part of overhead and was to be borne by the contractor. Further it was told to audit at spot that the contractor had removed the barricade and taken away with him. Since the office had paid for this, hence it was the property of the government. It was not found on record under what provision the Executive Engineer allowed the contractor to take away the barricade.

Hence making payment to contractor for barricades and allowing him to take away the barricade, resulting in a loss Rs. 99.86 lakhs to government which needs to be explained to audit.

Para No. 3

(Para No. 3 of 2007-12)

(Ref. Memo No.12 dated 15.05.12)

Sub:- Loss of Rs. 117.08 lakhs for making the payment of barricades.

The work of construction of Grade Separator at ISBT , Anand Vihar crossing on Road No. 56 was awarded to M/s Valecha Engineering Ltd. vide agreement number 7/EE/F113/PWD/08-09, which was transferred to Division No. 131 under F-13, Fly over Division, Mukarba Chowk with the SDOS and SDOC was 20.11.08 and 20.05.10 respectively which was actually completed on 18.10.11. The estimate cost of the work was 97.06 crores and tender cost was 140.52 crores whereas the firm was paid a total sum of Rs. 198.04 crores vide 4th and final bill. During the course of test audit of this work the following discrepancies were required to be explained:-

1. As per A/A & E/S of the work, there was a provision of Rs. 1.07 crore for rain water harvesting. It has been noticed that the said work has not been executed at site. The completion certificate had been issued by the division. Reasons for not executing the work as per the agreement and giving completion certificate needs to be elucidated to audit.
2. As per the provisions of the agreements of work, temporary barricades shall be the property of the government after the completion of the work. Since the work was completed in Oct. 2011, hence it may please be clarified to audit whether the said barricades are serviceable otherwise what actions have been taken by the division for its auction etc.
3. Section 112.4 (Traffic Safety and Control) of Ministry of Shipping, Road Transport & Highways, states that "the contractor shall take all necessary measures for the safety of traffic during construction and provide, erect and maintain such barricades, including signs, marking, flags, lights and flagmen as may be required by the Engineer for the information and protection of traffic approaching or passing through the section of the highway under improvement. The barricades erected on either side of the carriageway/portion of the carriageway closed to traffic, shall be strong design to resist violation, and painted with alternate black and white stripes. Red lanterns or warning lights of similar type shall be mounted on the barricades at night and keep lit throughout from sunset

To arrive at the final estimated cost of any item of work a certain percentage of the cost of the material and labour involved in that work is added on account of incidentals to that work into the cost of material and labour. These incidental are known as overheads expenditure of that work. As per the MoRTH standard data book for analysis of rates for roads and bridge work, traffic management during construction and expenditure on safeguarding environment forms the part of overheads in Roads and

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bridges work also. Hence providing the barricades at work taken into BOQ vide item number 10.1 in the agreement and making a payment of Rs. 117.08 lakhs to the contractor is a net loss to the government which needs to be explained to audit.

Para No. 4 (Dorra No. 48 2007-12) (Ref. Memo No.11 dated 16.05.12)

Sub :- Loss of Rs.2.40 crores for making the payment at the rate higher than the agreement rates.

The work of construction of Grade Separator at Ring Road- GTK Road Intersection at Azad Pur was awarded vide agreement number 1 during 2007-08 to M/s Navayugh Engineering Company Ltd with the SDOS and SDOC was 12.05.07 and 12.11.08 respectively which was actually completed on 05.01.11 however the final bill is still pending. There was an item 8.12 i.e. providing and laying RCC longitude drains & service troughs for which contractor quoted the rate of Rs. 300 per meter. After awarding the agreement the Project Manager and submitted a note to the Chief Engineer on 01.12.08 that nomenclature of the item mentioned in the agreement was deficient and stated that it was an advertent error and no drain can be constructed with a thickness of 0.2 mm and proposed to get this work executed as substituted item. The Chief Engineer approved to get this work as substitute item at the rate given below and Executive Engineer got this work done by the same agency as extra work.

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However it was seen that drawings of site along with NIT the thickness of the drain was shown as 20 mm and all the contractor had quoted the rates by keeping in view the thickness of 20 mm. It is also important to mention here that during the pre-bid conference no member had raised this issue. Also as per clause 3.1 of Chapter III of the agreement/NIT the nomenclature of the item was to be considered along with specification and drawing attached with tender. Hence audit is of the opinion that getting this work done at the rate higher than the agreement rate was unjustified which resulted in undue benefit to contractor by Rs.2,40,43,438/-, which needs to be clarified.

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Item	Rate quoted by agency (Rs.)	Rate approved by Chief Engineer (Rs.)	Difference	Quantity (meter)	Excess paid(Rs.)
RCC Drain 1.5x1.5x20mm	300	15557.27	15257.27	1049.88	16018302
1x1.5x20mm	300	11077.60	10777.60	439.88	4740850
1x1.5x20mm	300	10946.33	10646.33	308.49	3284286
Total					24043438

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(Para No. 5 of 2007-12)

Para No. 5

(Ref. Memo No.13 dated 15.05.12)

Sub :- Un-necessary payment of Rs. 71,24,800/- on account of inclusion of un-necessary item in BOQ

The clause 1119 of MORT&H specification provides that the contract rate for cast-in-situ bored piles shall include the cost of concrete and all other items as per section 1700. The contract unit rate shall also include costs of all labour, material, equipment all other incidentals involved in conducting routine and initial pile load tests including installation of piles for initial load tests.

Further the standard data book for analysis of rates published by Indian Road Congress on behalf of government of India, Ministry of Road Transport and Highway vide note under item number 12.37 stated that although, this item is incidental to work and is not required to be included in BOQ of contract, the same is required to be added in the estimate to assess cost of work.

During the course of audit, it was observed that F-13, Flyover Division, Mukarba chowk had included the cost of initial and routine load tests in BOQ of the respective agreement of work and paid a total sum of Rs.71,24,800/- for it. Since it is a part of estimate cost and all the bidders have quoted their rate on the basis of the estimate cost, hence taking this work i.e. initial and routine load tests in BOQ had resulted in increasing the cost of the projects and undue benefit to the concerned contractors which needs to be clarified.

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S. No.	Name of work	Agreement	Division	Amount paid to contractor (Rs.)
1.	Construction of Flyover at Nangloi (b) Underpass along outer Ring road No. 26 at the intersection of Jwala Heri-Bhera Enclave Road.	02/07-08	F-133	3220000/-
2.	Construction of RUB at Railway Crossing No. 7 between Shalimar Bagh and Azadpur Fruit Mandi	02/09-10	F-133	673600
3.	C/o Grade Separator at Ring road GT Karnal Road intersection Azadpur Delhi	01/07-08	F-132	3231200
	Total			71,24,800/-

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PART-III
TEST AUDIT NOTES

2007-12

Test Audit Note No. 1

(Ref. Memo No.06 dated 10.05.12)

Sub:- Tools & Plant Register

During the test check of Tools & Plant Register of Sub Division-II, PWD near GTK Depot Delhi- 33 under F-13, Mukarba chowk Fly over division, the following discrepancies were noticed :-

As per the GFR 192(1)(2)(3) the physical verification of fixed assets and consumable should be done at-least once in a year but it has been found that the physical verification of stock has not been done.

The property items are entered into the Tools & Plant Register which are to be entered into property register. The items related with only the work and are of the nature of Tools & Plant are only to be entered into T&P Register. Moreover this register was maintained on date-wise whereas it was to be maintained on item wise. The same item's entry was made on different pages, hence accumulated stock or total stock in hand cannot be ascertained.

S. No.	Item	Page number
1.	HP Colour Jet (Ink jet) Printer	15
2.	Refrigerator 100lit	9
3.	Photostate Machine	3
4.	Godrej Computer Table	29
5.	Inverter	38

Similar type of other cases may also be reviewed, the SE is requested to take necessary action under intimation to audit.

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2007-12
(Ref. Memo No.09 dated 15.05.12)

Test Audit Note No. 02

Sub:- MAS Register

During the test check of MAS Register of Division F-132, PWD near GTK Depot Delhi- 33 under F-13, Mukarba chowk Fly over division, the following discrepancies were noticed :-

As per the GFR 192(1)(2)(3) the physical verification of fixed assets and consumable should be done at-least once in a year but it has been found that the physical verification of stock has not been done.

The entries of Stationery and general articles are entered in this register, which are to be entered into separate registers maintained for this purpose. The items related with work are only to be entered into MAS Register.

S. No.	Item	Page number
1.	Leather Bag	01
2.	Calculator	02
3.	Towel	03
4.	Wall clock	04
5.	Jug	05
6.	Trey	06
7.	Pen Drive	16

Similar type of other cases may also be reviewed, the SE is requested to take necessary action under intimation to audit.

Test Audit Note No. 03 (2007-12) (Ref. Memo No. 15 dated 18.05.12)

Sub:- Non observation of codal formalities regarding the maintenance of Govt. vehicles

The test check of records produce to audit regarding the govt. vehicles, the following irregularities were observed:-

As per the procedure for Repair & Maintenance of the government vehicle of the Delhi Government, the vehicle are sent to Technical officer, with the list of desired work in the vehicle at Transport Deptt., GNCT of Delhi who will inspect technically in the vehicle and approve/suggest the work to be done in the vehicle, then the vehicle is sent to authorized workshop of the Delhi Government with the work order as per the recommendation of work of TO. After getting the work on vehicle, it is again sent to TO with the copy of bill and file of the vehicle, who will again inspect the vehicle and verify the bill that the work was executed on the vehicle as per the work order and bill amount is as per the accordance of work done.

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- a) However it was observed that no approval of TO before executing the work or verification of work/bill was obtained from TO.
- b) The vehicle are not sending to authorized work shops

No records was produced to audit where the stock of old replaced parts of the vehicles are maintained.

Test Audit Note No. 04 (2007-12)

(Ref. Memo No. 1 to 1(D))

Sub:- Non Production of Record

The following records were not produced to audit :-

1. Detail of records transferred (copy of agreements of F-133), observations raised in the report only on the basis of the bills/record produced except agreements.
2. Log book and history sheet of the government vehicles
3. Total cost incurred on pile testing
4. Files/records of consultant appointed

**HARGOVIND SINGH
IAO**

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PART - II
CURRENT AUDIT REPORT
(01.04.2013 to 31.03.2016)

PARA NO. 01
(Ref. Memo No. 06, 11 & 14)

A. Sub.- Expenditure on inauguration ceremonies conducted during 2013.

Reference is invited to Memo No. 06 dated 26.07.2016 wherein the irregularity regarding the expenditure on inauguration ceremony was pointed out. In reply to the above memo, it was intimated that the expenditures incurred on inauguration ceremonies were got regularized by the department after obtaining the ex-post facto sanction of the competent authority. On scrutiny of the sanction, it has been noticed that the expenditure incurred on inauguration ceremonies during the year 2013 by the PWD for projects comes to Rs. 51,72,476/- which were sanctioned by the Secretary, PWD and the details are as under:-

S.No.	Name of Work	Amount.
1.	Comprehensive Development of Corridor between Vikaspuri to Meera Bagh.	15,02,495/-
2.	C/o Elevated Road over Barapulla Nallah Phase -II	9,98,000/-
3.	Comprehensive Development of Corridor between Prembari Pul to Azadpur.	9,90,000/-
4.	Comprehensive Development of Corridor between Mukarba Chowk to Wazirabad.	3,78,600/-
5.	C/o Parallel road on the outside of Nallah from Sanjay Gandhi Transport Nagar to Wazirabad Chowk.	9,90,000/-
6.	Comprehensive Development of Corridor between Mangolpuri to Madhuban Chowk.	2,06,367/-
7.	Comprehensive Development of Corridor between Madhuban Chowk to Mukarba Chowk.	1,07,014/-
	Total	51,72,476/-

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The Chief Secretary, Govt. of NCT of Delhi, vide Office Memorandum No. F.8/4/2014-AC/DSW/1878-2027 dated 03.11.2014 has put a ceiling on the expenditures incurred by the department on inauguration ceremonies which comes to Rs.10,000/- per occasion. The expenditure sanctioned by the department is beyond the powers delegated to the department. Therefore, expenditure sanction from the competent authority i.e. the Finance Department may be obtained and the irregular expenditure incurred by the department may be got regularized under intimation to audit.

B. Sub.- Irregular Expenditure on inauguration ceremony etc during 2016.

During the course of audit, it has been noticed that following expenditure sanctions were issued by the Chief Project Manager, F-1 for making arrangement for inauguration ceremony as under:

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S.No.	Purpose of Sanction	Amount	U.O. No./dated
1	Making arrangement for inauguration ceremony of Madhuban Chowk to Mukarba Chowk (ORR) elevated corridor project	2,50,000/-	54(84)/PWD/F-14/2016/149 DATED 16.02.2016
2	Making arrangement for inauguration ceremony of Burari Flyover of Comprehensive Development of Corridor (outer ring road) between Mukarba Chowk to Wazirabad Chowk project.	1,43,616/-	54(134)/F-11/PWD/2016/164 DATED 16.03.2016 TAKEN
3	Making arrangement for inauguration ceremony of Mangol puri to Madhuban Chowk elevated corridor project	2,50,000/-	NIL

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As per Section 6.3 of CPWD Manual (Edition-2014), Chief Engineer is empowered to sanction a sum of Rs. 25,000/- for the inauguration ceremonies. The above mentioned expenditures are beyond the powers of the sanctioning authority. Therefore, ex-post facto sanction of the competent authority i.e. the finance department of Govt. of Delhi may be obtained and shown to audit.

PARA NO. 02
(Ref. Memo No. 08)

Sub: Excess consumption of Petrol beyond the prescribed limit

Finance Deptt, GNCT of Delhi vide their letter no. F.8/4/2011/AC/USFA/77-88- dated 30-12-2011 & and letter no. F.8/4/2014/AC/DSW/1878-2027 dated 03-11-2014 has fixed 200 litre (P.M.) limit of Petrol/Diesel consumption for Govt. vehicle (Staff/Inspection vehicle).

During test check of Contingent bills for payment of POL Bills, it has been observed that petrol has been purchased beyond the prescribed limit as per Log Book as detailed below:

S.No.	Vehicle No.	Month	Petrol consumed (in Litre)
1	DL-1CP-2251	04/2013	280
2		05/2013	360
3		06/2013	280
4		07/2013	320
5		08/2013	240
6		09/2013	240
7		10/2013	240
8		11/2013	280
9		01/2014	280

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10		03/2014	240
11		05/2014	280
12		06/2014	280
13		08/2014	280
14		09/2014	280
15		10/2014	280
16		12/2014	280
17		01/2015	240
18		03/2015	280
19		04/2015	280
20		05/2015	240
21		06/2015	280
22		07/2015	280
23		08/2015	280
24		09/2015	280
25		10/2015	280
26		11/2015	280
27		12/2015	240
28		02/2016	320

No expenditure approval for the excess petrol consumed is attached with the vouchers concerned. Ex-post facto sanction of the Finance Department may be obtained and the Irregular expenditure be got regularized.

PARA NO. 03

(Ref. Memo No. 13)

Sub: Technical Sanction/Financial Sanction not obtained from Department of Information Technology and Planning/Finance Department for Providing, Maintaining and Updating Website and Software for Public Works Department, Delhi.

As per the Guidelines, steps and procedures for planning of IT Projects' para 2.5.4 & 2.5.5 stipulates that the Department would be required to send project report to Department of Information Technology to obtain its Technical Sanction (TS). After the TS of the Deptt. of Information Technology, the department needs to get sanction of Planning/Finance Department. Information Technology initiatives may not only include development of application software but also process re-engineering, enhancement/ up-gradation /customization of an existing software or development of IT infrastructure or development of website. During the course of audit, it has been noticed that:

- A. The office of F-13,PWD has awarded tender for Providing, Maintaining and Updating Website and Software for Public Works Department, Delhi to M/s Calibre Websol Pvt. Ltd., as mentioned below:

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S.No.	Letter No.	Amount	Period
1	54(10)/EE/FPD F-134/PWD/2013-14/224 dated 07/11/2013	Rs. 26,68,250/-	fourteen months
2	54(10)/PWD/F-15/2015/604 dated 15-12-2015	Rs. 36,27,180/-	fifteen months.
	Total	Rs. 62,95,430/-	

As the project is development of website, Technical Sanction of the Department of Information Technology and Financial Sanction of Finance Department is mandatory. Therefore, ex-post facto sanction of the competent authority i.e. for Technical Sanction from the department of Information Technology and Financial Sanction from the finance department of Govt. of Delhi may be obtained and shown to audit.

Taken care of by J. Singh
21/6/2016

B. Procurement of Hardware:

As per order No. F10(135)/2009/IT/1402-05 dated 09-02-2010 para A & B, procurement of computer hardware, software and computer accessories etc. can be procured from any of the agencies i.e. DGS&D, NICS1 or ICSIL whereas these can be procured from open market after following all formalities as per GFR and other condition. All the purchases of hardware and software from open market shall have to be done through e-procurement platform of Department of IT, GNCT of Delhi. The financial power of Head of Departments for purchase of computer hardware, software and accessories are hereby restricted to financial powers already delegated by Finance Department, Govt. of Delhi i.e. Rs. 7.5 lacs per annum. The proposal once technically cleared by Department of Information Technology, GNCT of Delhi will be forwarded to Finance Department for obtaining financial approval before any order is placed by the concerned Department.

The department has procured the following computer hardware/software:

Voucher No. / Date	Item	Qty.	Rate	Amount
21/08-03-2016	Desktop computer	02	72500	145000
	Laserjet Multi color printer	02	38000	76000
	Scanner	18	64800	1166400
	UPS	02	1800	3600
	Tablet	05	44500	222500
	Total			1613500

J. Singh

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In reply to the audit memo, the department replied that the purchases were made for the purpose of E-Office and the Council of Ministers, Govt. of Delhi, in its meeting dated 25.08.2015 has waived the requirement of Technical Sanction from the IT Department for the purchase of computers etc. for the purpose of E-Office. However, the enhanced financial sanction issued to the Head of the Department for the purchase of computers etc by the Finance Department of Delhi is for Rs.7.5 lakhs only and the expenditure incurred by the department was Rs.16,13,500/- and the whole expenditure was charged to the work of "Comprehensive Development of Corridor (Outer Ring Road) between Mangolpuri to Madhuban Chowk. Therefore, the audit is of the view that:-

- a) Expost Facto sanction of the Finance Department may obtained and shown to audit.
- b) Since the expenditure incurred on E-Office is charged to one particular work, it is found irregular. The expenditure should have been charged to the head " Office Expenses" of the Public Works Department itself instead of charging to any particular work.
- c) The MAS/ T&P Register of the Hardware and Software items be shown to audit.

Talked on 2/6/2022

PARA NO. 04
(Ref. Memo No. 12)

Sub: Fidelity Bond

Rule 275 (1) of the General Financial Rules provides that subject to any general or special instructions prescribed by Government in this behalf, every Government servant, who actually handles cash and stores shall be required to furnish security, for such amount and in such form as central Government or an Administrator may prescribe according to circumstances and local conditions in each case, and to execute a security bond setting forth conditions under Government will hold the security and may ultimately refund or appropriate it.

During the course of audit, it has been noticed that, the office of F-1,PWD is regularly disbursing cash to the Assistant Engineers in the form of imprest etc and no fidelity bond has been furnished by the cashier of this department which is against the provisions of the General Financial Rules. Immediate steps may be taken to obtain fidelity bond from the cashier as provided in the rules.

PARA NO. 05
(Ref. Memo No. 16)

Sub : Cancellation of time-barred cheques.

According to Receipts & Payments Rule 1983, a cheque remaining unpaid for any cause, six months after the month of its issue and not surrendered for renewal should be cancelled in the manner indicated in clause (iii) of sub-rule (1) with the difference that no acknowledgement of the stop order may be insisted from the bank. Its amount should also be written back in the accounts.

On Scrutiny of the form CPWA - 51 (schedule of the Monthly Statement with Treasuries) for the month of May 2016 shows that the following time barred cheques issued by the Fly over Division F-1,(previously F-13) during the period 2007 to 2014 has not been cancelled and written back in the accounts:

Talked on 2/6/2022

2/6/2022

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Taken on hand

S.No.	Cheque No.	Date	Amount (In Rs.)
1	C-151515	08-08-2007	436000
2	A-208799	22-01-2008	4465
3	C-151596	09-06-2008	40450
4	C-238382	25-06-2009	1367
5	A-957339	16-02-2013	750
6	C-483613	03-06-2014	555
		Total	483587

Immediate steps may be taken to cancel the above mentioned cheques which are not encashed after six months of the issue and not surrendered so far as provided under the Rules.

PARA NO. 06
(Ref. Memo No. 17)

Sub: Non production of records.

1. The details of the pending final bills.
2. List of unserviceable / condemned articles in divisions and sub divisions.
3. T & P Register of Divisions / Sub Divisions.
4. MAS Register of all Divisions /sub divisions.
5. Dismantle Register.
6. The details of condemned vehicles.
7. Repair Registers and Unserviceable spare parts register.
8. Details of deposit works undertaken during the audit period and the present position.
9. Physical verification report of moveable assets.
10. Quality control Inspection Report.
11. Log Book and History Sheet of the Vehicles except vehicle DL-1CP-2251 (ambassador).

Taken on hand
3/6/2020

Sunny K.P.
(SUNNY K.P.)
Sr. A.O./I.A.O.

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TEST AUDIT NOTE
(01.04.2013 to 31.03.2016)

TAN NO. 01
(Ref. Memo No. 07)

Sub: Non transfer of security deposits to the revenue receipts.

During test scrutiny of security deposit register of the division, it is observed that large sum of deposits are lying in Part -II and Part-V of the deposit register pertaining to the period 2007-2012. Rule 189(1)(b) of the Receipt & Payment Rules provides that all deposits or balances in excess of Rs.25/-, unclaimed for more than three complete account years shall be credited to the Government under Consolidated Fund, keeping necessary note in the register of deposits.

The following amounts are lying in the deposit as per the deposit register for the period 2007-12.
Security deposit Part - II SI No. 02 to 46 for the period 01/2008 to 05/2012 Rs.24,45,302/-.
Security deposit Part - V SI No. 01 to 09 for the period 06/2007 to 07/2012 Rs.60,71,344/-.

Immediate steps may be taken by the department to transfer the old deposits lying unclaimed for more than 03 years as provided under the Rule 189(1)(b) after due verification and under intimation to audit.

TAN NO. 02
(Ref. Memo No.09)

Sub: Irregular expenditure on account of payment of insurance premium in r/o Govt. Vehicles.

Government of India's Decisions No. 2 below Rule 15 of the Delegation of the Financial Power Rules provides that motor vehicles owned by the Central Government, which are used for the purposes not connected with any commercial enterprise, are exempted from compulsory insurance against third party risk by virtue of sub-section (2) of Section 94 of the Motor Vehicles Act, 1939. In view of the above provisions of Delegation of Power Rules, the vehicles owned by the Public Works Departments are exempt from the compulsory insurance of the vehicles.

During test check of Contingent bills, it has been noticed that the project Division has paid insurance premium for the vehicles owned by the department. Details are given below:-

S.No.	Vehicle No.	Vr. No & Date	Premium amount (In Rs.)
1	DL-2C-AV-0051 (Maruti SX-4)	10/07-05-2013	13210/-
2	DL-2C-AV-0051 (Maruti SX-4)	13/12-05-2014	12485/-
3	DL-1CP 2251 (Maruti Esteem)	10/03-03-2016	11195/-
4	DL-6C M 5421 (H/Ambassador)	11/03-03-2016	14151/-
	Total		51041/-



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In reply to the memo, the department informed that the payment was made inadvertently and the insurer who happens to be a Govt. undertaking. The amount paid to the insurer could not be retrievable. The department should adhere to the Government of India instructions in making the expenditure in future.

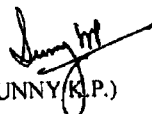
TAN NO. 03
(Ref. Memo No. 15)

Sub.- Delay in completion of Work.

Section 15.2 of the CPWD Manual stipulates that before the approval of the NIT clear site, funds, approvals from the competent authorities, materials required to be issued to the contractors, structural drawings, lay out plans are desirable be complete so that no delay on account of these items should be occurred while executing the work. Again, Section 29.2 of the CPWD Manual stipulates that the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor. During the scrutiny of the records, it has been noticed that the following works entrusted with the project are delayed abnormally resulting in excess burden on the public exchequer due to escalation in the cost of the project.

S.No.	Name of Work	Stipulated date of start.	Stipulated date of completion.	Present position.	Delay up to 31.07.2016
	Comprehensive Development of Corridor between Vikaspuri to Meera Bagh.	22.02.2013	21.02.2015	Not Completed	526 days
	Comprehensive Development of Corridor between Mangolpuri to Madhuban Chowk.	10.04.2013	09.04.2015	Not Completed	480 days
	Comprehensive Development of Corridor between Mukarba Chowk to Wazirabad.	21.05.2013	20.05.2015	Not Completed	438 days
	Comprehensive Development of Corridor between Madhuban Chowk to Mukarba Chowk.	10.04.2013	09.04.2015	Not Completed	480 days

Since the main works are already delayed considerably, the ancillary works also got struck which also resulted in the escalation of the cost of the project and the reasons being the non-adherence of the stipulations given in the CPWD Manual. The Project Divisions may strictly adhere to the time schedule given in completion of the project so that the escalation in cost of the project could be avoided.


(SUNNY K.P.)
Sr. A.O./I.A.O.

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PART -II
CURRENT AUDIT REPORT
(2016-17 to 2018-19)

PARA No. 01

(Audit Memo No. 01 Dated :21.05.2020)

Subject: **-Heavy outstanding balances under deposits.**

During test check of monthly account of Ex. Engineer, F-1 for the month of March, 2019, it was observed that an amount of Rs. 39.16 Crore was lying outstanding under the head "Public Works Deposits" as detailed below:

Classes of deposits	Amount as on 31.03.2019
Civil Deposits - Security Deposits (Part II)	76241763
Civil Deposits - Public Work Deposits (Part III)	94115977
Civil Deposits - Other Deposits (Part-V)	221328753
Total outstanding as on 31.03.2019	391686493

Heavy accumulation under Part-II of Rs. 7.62 Crore was indicative of non review of Deposit Register at Divisional Level from time to time. This should now be reviewed and all deposits more than three years old where refund is due be credited to Revenue.

Accumulation of Rs. 9.41crore under Part-III was due to non execution of work against deposits. Details of deposits lying outstanding with the Department, Amount received, amount spend were not made available & thus it could not be verified how long the deposits were outstanding and which Department were involved.

Deposit under Part V has accumulated due to withheld amount from contractor's bill on account of non-sanction of EOT cases, testing defects, pending works etc. Accumulation of Rs. 22.13 Crore was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

Efforts should be made to adjust the outstanding balances and result thereon may be intimated to audit.

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PARA NO. 02

(Audit Memo No. 02 Dated :21.05.2020)

Subject: - Non revalidation of FDR/Bank Guarantees

During the course of audit of Valuable Register maintained in Flyover Project Division, F-1, it has been observed that the validity of a number of FDR/Bank Guarantees, submitted by contractors, has already been expired and the Division has not made any efforts to get these FDR/Bank Guarantee revalidated as per detail given here under. Similar types of other cases may also be reviewed and actions may be taken either to revalidate this FDR/PG or refund them to the concerned firms if the purpose of holding these FDRs/PG has been fulfilled.

S. No.	Page No. of EMD register	Sl. No of EMD Register	Name of agency M/s.	Details of EMD FDR/BG	Amount of EMD FDR/BG	Date of expiry of validity of FDR/BG
		Register No.11				
1.	10	36(F-15)	M/s Reliance Jio Infocomm Ltd.	B.G. No. 0541BGR0040917/04.06.2016	87582	03.06.2017
2.	11	37(F-11)	M/s Bharat Sanchar Nigam Ltd.	B.G. No. 30780IGL0008216/11.05.16	114475	10.05.2017
3.	15	39(F-131)	M/s Vedvan Consultants Pvt. Ltd.	F.D.R No. 35980633981/05.08.2016	679000	05.08.2016
4.	16	40(F-11)	Indraprastha Gas Limited	LOBG201011600427/26.7.2016	228950	20.7.2017
5.	31	49(F-14)	M/s TPDDL	0999616BG0001713/22.12.2016	606426	15.6.2017
6.	32	50(F-15)	M/s TPDDL	0999616BG0001584/22.11.2016	241590	21.5.2017
7.	38	52(F-14)	M/s TPDDL	0999617BG0000102/24.01.2017	92794	23.7.2017
8.	47	60(F-14)	M/s Vedvan Consultants Pvt. Ltd.	36703761937/20.3.2017	201000	20.3.2019
9.	48	61(F-11)	M/s TPDDL	0999117BG0000401/06.4.2017	157895	05.10.2017
10	67	70	M/s Vedvan Consultants Pvt. Ltd.	37081486412/10.08.2017	50000	10.2.2019
11.	68	71(F-15/F-12)	M/s ITD Cem I. Ltd.	2273ICG013117/	531276	03.8.2019
12.	72	74(F-12)	M/s Accurate Buildcone	497747/09.11.2017	3460	19.05.2018
13.	77	79(F-14)	M/s Vedvan Consultants Pvt. Ltd.	37548222586	50000	19.2.2019
14	84	F-14	M/s Satya Narain	No.1)K677195/11.05.2018 No.2)K677197/11.05.2018	50000 5809373	11.5.2019

15.	89	F-12	Sh. Dinesh Kumar	0082645/21.06.2018	142200	21.6.2019
16.	92	F-14	M/s Vedvan Consultants Pvt. Ltd.	37833705331/25.07.2018	40000	25.7.2019
17.	93	F-11	M/s Dhruvad Consultants pvt. Ltd.	UZ0032972610/27.07.2018	82400	25.07.2019
18	100	F-12	Aslam Builders	SBO941456/06.10.2018	790000	13.07.2019
		Register No.10				
19	25	F-134	M/s Reliance Jio Infocomm.	0541BG0028715/11.09.2014	29248	10.12.2015
20	33	15	M/s Reliance Jio Infocomm.	0541BG00050415 /21.11.2014	26214	20.11.2015
21	35	16	M/s Bharati Airtel Ltd.	01720BG14006097/03.12.2014	66278	02.12.2015
22	37	F-132	M/s Vodafone Mobile Seviles Limited	0087BG00002515/24.04.2014	16517	28.02.2015
23	46	17	M/s DMRC	063600PU00013859/05.01.2015	855980	05.01.2016
24	51	21(F-131)	M/s Reliance Jio Infocomm.	0541BG00079815/03.03.2015	52429	02.03.2016
25	84	26(F-131)	M/s Good Year Security Services(R).	0638297/27.10.2015	2797340	27.04.2017
26	92	F-15(134)	M/s Reliance Jio Infocomm.	0541BG00050415/21011/2014	26214	19.02.2016
27	94	31(F133)	M/s Technical Consultancy Services	KE211794/07.01.2016	10000	11.12.2016
28	100	F-11/133	M/s Technical Consultancy Services	211890/02.02.2016	27250	02.02.2017

Action may be taken either to revalidate these FDR/PG or refund them to the concerned firms if the purpose of holding these FDR/PG has been fulfilled or it is therefore suggested that year-wise details of the FDRs be ascertained and unclaimed FDRs for more than 3 years credited to Govt. revenue as per provision and similar types of other cases may also be reviewed under intimation to Audit.

PARA-03

(Audit Memo No. 03 Dated :21.05.2020)

Subject: - **Time barred cheques amounting to Rs. 764053/-**

As per rule 47(2) of (R & P) Rules, 1983 if a cheque remained unpaid for any cause, six months after its issue and not surrendered for renewal should be cancelled in the manner indicated in clause III of sub-rule (1) with the difference that no acknowledgement of the stop order may be insisted from the bank. Its amount should also be written back in the accounts.

During the test check of CPWA-51, schedule of monthly settlement with treasuries (Part-II cheque issued and paid/Details of difference) it has been noticed that the following cheques amounting to Rs.764053/-which were issued by the division have not been encashed till date and thus become time barred:-

S.No.	Cheque No.	Date of issue	Amount (in Rs.)
1.	C-151515	08.08.2007	436000
2.	C-208799	22..01.2008	4465
3.	C-151596	09.06.2008	40450
4.	C-238382	25.06.2009	1367
5.	A-957339	16.02.2013	750
6.	C-483613	03.06.2014	555
7.	C-523297	27.11.2017	280466
TOTAL			764053

Immediate steps may be taken to cancel the above mentioned cheques which are not encashed after six months of the issue and not surrendered so far as provided under the Rules. The same objection has been raised by the earlier audit party vide para no.5 (Ref. Memo No. 16) during the audit period 2013 to 2016 amounting to Rs. 483587/-(S.NO. 1 to 6).

PARA-4

(Audit Memo No. 05 Dated :22.05.2020)

Sub: **Excess consumption of petrol beyond the prescribed limit on staff cars.**

Finance Department, GNCT of Delhi vide its circular No. F.8/4/2014-AC/DSIV/1878-2027 dt. 03.11.2014 has fixed 200 litre(p.m.) limit of Petrol/Diesel for Govt. vehicle.

During the test check of bills/vouchers of the division it has been observed that division has purchased excess petrol beyond the prescribed limit thus resulted in excess consumption of petrol of 940 litres on staff cars as details given below;

S. No.	CV No./dated	Month	Quantity of petrol consumed	Quantity of petrol prescribed	Excess quantity of petrol consumed
Vehicle No: DL-1CP-2251 purchased from Jagdish Filling, Sector 16, Rohini, Delhi					
1.	14dt.06/05/2016	4/16	240	200	40
2.	27dt.19.07.2016	5/16	280	200	80
3.	10dt.08/08/2016	6/16	320	200	120
4.	54dt.27/08/16	7/16	280	200	80
5.	33dt.24/09/16	8/16	280	200	80
6.	42dt.26/10/16	9/16	240	200	40
7.	26dt.18/02/17	1/17	240	200	40
8.	31dt.21/06/17	5/17	260	200	60
9.	39dt.25/01/18	12/17	240	200	40
10.	29dt.18/02/18	1/18	240	200	40
11.	39dt.18/12/17	11/17	240	200	40
Total					660
Vehicle No:DL-6CM-5421 purchased from PRAGATI, Jawahar Lal Nehru Marg, Opp. Ram Lila Ground, New Delhi.					
1.	54dt.21/06/16	5/16	260	200	60
2.	11dt.08/08/16	6/16	260	200	60
3.	58dt.27/08/16	7/16	240	200	40
4.	27dt.25/10/16	9/16	240	200	40
5.	36dt.20/03/17	2/17	280	200	80
Total					280

Same observation was pointed out by previous audit party vide para No.02(Ref. Memo No.08) of audit period 2013-16 which details as below:-

S.No.	Vehicle No.	Month	Petrol consumed(in Litre)
1.	DL-1CP-2251	4/2013	280
2.		5/2013	360
3.		6/2013	280
4.		7/2013	320
5.		8/2013	240
6.		9/2013	240
7.		10/2013	240
8.		11/2013	280
9.		1/2014	280
10.		3/2014	240
11.		5/2014	280
12.		6/2014	280
13.		8/2014	280
14.		9/2014	280
15.		10/2014	280
16.		12/2014	280
17.		1/2015	240
18.		3/2015	280
19.		4/2015	280
20.		5/2015	240
21.		6/2015	280
22.		7/2015	280
23.		8/2015	280
24.		9/2015	280
25.		10/2015	280
26.		11/2015	280
27.		12/2015	240
28.		2/2016	320

No expenditure approval for the excess petrol consumed is attached with the vouchers concerned. Ex-post facto sanction of the Finance Department may be obtained and the irregular expenditure be got regularized.

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PARA NO. 05

(Audit Memo No. 08 Dated :26.05.2020)

Subject: - Amount withheld on account of GST/EOT/Milestone.

During test check of the Cash Book of the division, it has been observed that the Division has withheld amount on account of GST/EOT from the bills of the contractors. Details of the some of the bills are as under:

S.N.	Name of Contractor	CV No./Dated	Amt. withheld	Reason for withheld
1.	M/s AEI International Superior Global Inf. Consultancy Pvt. Ltd.	60/29.07.16	1,75,634	EOT
2.	M/s Vedvan Consultants Pvt. Ltd.	29/18.18.17	268960	Milestone
3.	M/ s Dhruvad Consultancy Pvt. Ltd.	14/14.09.17	7560	GST
4.	M/ s Dhruvad Consultancy Pvt. Ltd.	15/14.09.17	1052	GST
5.	M/ s Dhruvad Consultancy Pvt. Ltd.	18/12.12.17	15120	GST
6.	M/s Aarth Infra Consultants	19/12.12.17	10125	GST
7	L& T Ravball Consultants	56/26.12.17	157986	GST
8	Ajay M/C Tools	40/25.01.18	535086	Milestone
9	Feedback Infrastructure Pvt. Ltd.	02/02.05.18	38880	GST
10	Prabhat Kumar Associates	12/12.06.18	10440	GST
11	Prabhat Kumar Associates	13/12.06.18	12960	GST
12	Prabhat Kumar Associates	14/12.06.18	10080	GST
13	Prabhat Kumar Associates	39/25.10.18	12960	GST
14	Prabhat Kumar Associates	40/25.10.18	10080	GST
15	Prabhat Kumar Associates	03/05.01.19	18900	GST
16	M/ s Dhruvad Consultancy Pvt. Ltd.	80/30.03.19	7560	GST
17	M/s Aarth Infra Consultants	82/30.03.19	3375	GST

Immediate steps may be taken under the rules against the Contractors concern for incomplete/unsatisfactory completion of Works and the Withheld amount may be released to them accordingly. Compliance be shown to the audit. Other similar type of cases may also be reviewed at your level.

PARA NO.06

(Audit Memo No. 09 Dated :27.05.2020)

Subject: -Irregular Contingent Expenditure made by the Division and charged to work .

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

On the scrutiny of the record provided by the division, it is observed that during 2016-2019, the expenditure has been incurred through Hand receipts, Permanent Imprest and bills in r/o office stationery of division, circle and zonal office, photocopy charges, charges for I.Tax return filing charges, etc. On the scrutiny of paid vouchers,, it has been further been observed that various kinds of expenditure had been incurred in r/o the service provided in the Chief Office which has been charged to the work of the division.

S. No.	CV No. and date	Item	Name of work	Firm M/S.	Amount (in Rs.)
1.	07/04.05.16	Replacement of screen in all in one desktop	Comprehensive Development of Corridor(ORR between Mukarba Chowk & Wazirabad Chowk, Delhi	Network Infotech	9975
2.	08/04.05.16	Toner etc.	-do-	Network Infotech	6615
3.	16/6.5.016	Towel & Soap	-do-	Naveen Associates	12870
4.	28/07.05.16	Repair of photocopy machine	-do-	Mitushi Electronics Components Pvt. Ltd.(installed at HQ)	5503
5.	38/23.05.16	Stationery	-do-	Neeru Enterprises	17785
6.	43/26.05.16	Entertainment Expenses in the o/o the E-in charge, MSO Building	-do-	Vijay Kumar,UDC	9355
7.	29/04.06.16	Stationery	-do-	Prity Enterprises	14239
8.	70/27.06.16	Stationery	-do-	Batra Sales Corporation	9302
9.	72/27.06.16	Stationery	-do-	Batra Sales Corporation	8109
10.	73/27.06.16	Stationery(HQ)	-do-	D. K. Traders	11870
11.	74/27.06.16	Stationery(HQ)	-do-	D. K. Traders	11246

12.	02/01.12.16	Stationery	-do-	Batra Sales Corporation	8382
13.	36/24.12.16	Quarterly Income-Tax -Return	-do-	Alankit Associates	10000
14.	67/30.12.16	Toner	-do-	Frank Copier Pvt. Ltd.	6677
15.	68/30.12.16	AMC	-do-	Frank Copier Pvt. Ltd.	20700
16	04/03.03.17	Entertainment Expenses in the o/o the E-in charge, MSO Building	-do-	Anand Kumar, AE(C)	4736
17.	26/20.03.17	Purchase of computer items	-do-	Jupiter Trouble shooters	10899
18.	31/20.03.17	Toner(MSO Building)	-do-	Naveen Associates	13799
19.	32/20.03.17	Stationery(MSO Bldg.)	-do-	Global Traders	11657
20.	34/20.03.17	Service Tray, Pen Drive, All Out Refills, etc.(MSO Bldg.)	-do-	Taneja Enterprises	13197
21.	68/27.03.17	News paper(MSO Bldg.)	-do-	Mishra News Agency	3495
22.	14/18.07.17	Mobile Bill(Chief Engineer)	-do-	Tej Bahadur Sharma, AE	2040
23.	04/12.12.2017	Colour toner(OSD to Minister(PWD))	-do-	D.K. Enterprises	10620
24	05/12.12.2017	Colour toner(OSD to Minister(PWD))	-do-	D.K. Enterprises	10620
25.	09/12.12.2017	Tonner(MSO Bldg.,HQ)	-do-	Network Infotech	20992
26.	10/12.12.2017	24 port switch, UPS etc.(MSO Bldg.,HQ)	-do-	Network Infotech	10620
27.	11/12.12.2017	Stationery	-do-	Khurna Enterprises	9907
28.	15/12.12.2017	Photocopier	-do-	Frank Copier Pvt.Ltd.	7374
29.	16/12.12.2017	Photocopier	-do-	Frank Copier Pvt.Ltd.	11504
30.	17/12.12.2017	Toner Cartridge for photocopier	-do-	Frank Copier Pvt.Ltd.	6548
31.	40/18.12.2017	Photocopier Rental Charges	-do-	Frank Copier Pvt.Ltd.	21240

32.	03/6.03.2018	Printer Ink	-do-	Network Infotech	7308
33.	26/16.07.2018	Tonner	-do-	Network Infotech	8496
34.	17/18.12.2018	Stationery	-do-	Taneja Enterprises	11219
35.	18/18.12.2018	Photocopier Rental Charges	Comprehensive Development (Outer Ring Road) between Vikaspuri to Meera Bagh	Frank Copier Pvt.Ltd.	21240
36.	20/18.12.2018	Stationery	Comprehensive Development (Outer Ring Road) between Mukarba Chowk to Madhuban Chowk	Neeru Enterprises	4015
37.	22/18.12.2018	Printer Inks	Comprehensive Development (Outer Ring Road) between Vikaspuri to Meera Bagh	Network Infotech	7900
38	20/15.03.2019	Stationery	--do--	Taneja Enterprises	7442
39.	78/30.03.2019	Replacement of screen in Laptop	Comprehensive Development (Outer Ring Road) between Mukarba Chowk to Madhuban Chowk	Network Infotech	4956
TOTAL					404452

The expenditure incurred Rs. 404452/- during the period 2016-19 has been charged to work which is irregular, the division may regularize expenditure from the Finance Department and other similar cases may be reviewed accordingly under intimation to audit



PARA NO.07

(Audit Memo No. 10

Dated :27.05.2020)

Sub. : **Maintaining and updating Website of purchase of IT Items****(A)Subject:-Technical Sanction/Financial Sanction not obtained from Department of Information Technology and Planning/ Finance Department for providing, maintaining and updating Website and Software for Public Works Department.**

As per the Guidelines, steps and procedures for planning of IT Project's para 2.5.4 & 2.5.5 stipulates that the Department would be required to send project report to Department of Information Technology to obtain its Technical Sanction(TS). After the TS of the Deptt. of Information Technology, the department needs to get sanction of planning/Finance Department. Information Technology initiatives may not only include development of application software but also process re-engineering, enhancement/up-gradation/customization of an existing software or development of IT infrastructure or development of website. During the course of audit, it has been noticed that:

A. The office of F-13, PWD has awarded tender for Providing, Maintaining and updating Website and software for Public Works Department, Delhi to M/s Calibre Websol Pvt. Ltd. as mentioned below:

S. No.	Letter No.	Amount(in Rs.)	Period	Remarks
1.	F.54(152)/F11PWD/2017/193dt. 23.03.17 Agmt. No. 03/F-15/PWD/2015-16 CV No. 66 dated 27.03.2017	4709680	Extended upto 20.04.2017	As per Fourteen Running A/c bill
2.	CV No.67 dated 27.03.2017	367988	21.02.16 to 20.03.2017	As per fifteen Running Account bill
3	02/EE/F-11/PWD/2017-18 CV No.34/24.03.2018	2360000	21.02.2018 to 20.03.2018	8th Running Account Bill
	Total	7437668		

Same observation was pointed out by previous audit party vide para No.03(Ref. Memo No.13) of audit period 2013-16 amounting to Rs.6295430/- which details as below:-

S.No.	Letter No.	Amount	Period
1.	54(10)/EE/FPD/F-134/PWD/2013-14/224dated07/11/2013	Rs.26,68,250/-	Fourteen Months
2.	54(10)/PWD/F-15/2015/604 dated15/12/2015	Rs.36,27,180/-	Fifteen Months
	Total	Rs.62,95,430/-	

As the project is development of website, Technical sanction of the Department of Information Technology and Financial Sanction of Finance Department is mandatory. Therefore, ex post facto sanction of the competent authority i.e. for Technical Sanction from the department of Information Technology and Financial Sanction from the Finance Department of Govt. of Delhi may be obtained and other similar cases may be reviewed accordingly under intimation to audit

(B) Subject: - Irregular purchase of IT equipment.

As per circular No.F.10(6)/2005/IT/3139-68 dated 24.07.2008 in which it has been mentioned that the powers for the purchase of computer hardware, software and accessories etc., hereby delegated to all Pr. Secretaries/Secretaries. However, technical clearance of Department of IT, GNCT of Delhi is still required in every case. Further vide circular No.F.8/3/2010-AC/usfa/41-44 dated 12.03.2015 issued by Pr. Secretary (Fin.), on delegation of enhanced financial power to Pr.Secretaries/Secretaries of Government of NCT of Delhi, at Sl.No.27(b) "Purchase of Computer (including Laptops, Printer and Computer Furniture) in which the financial powers have been enhanced but the items can only be purchased subject to the approval of TEC of IT Department".

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.

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.

During the scrutiny of the register of Supply Order/Cash Book, it has been observed that the division has been made following purchases during the audit period: -

S.N.	Items purchased	V.No. & Dt.	Amount	Purchased from(Open Market)
1.	HP LASER PRINTER	06/04.05.2016	15981	Network Infotech
2.	Hard Disk	13/12.12.2017	6490	Network Infotech
3.	Wire less mouse,Printer HP	21/19.03.2018	15812	Network Infotech
4.	Lap Top	39/25.07.2018	57320	Network Infotech
5.	UPS & Internal DVD R/W	11/7.12.2018	6339	IT Solutions
Total			101942	

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It has been found that the division has purchased the IT equipment on the basis of collecting quotations from the open market/GeM without any technical clearance from IT department, Govt. of NCT of Delhi as per above circular for purchasing the above IT equipment. As per office records, the division has not followed the procedure under Rule 149 of GFR 2017.

Same observation was pointed out by previous audit party vide para No.03(Ref. Memo No.13) of audit period 2013-16 amounting to Rs.1613500/- which details as below:-

Voucher No./Date	Item	Qty.	Rate	Amount
21/8.03.2016	Desk Top Computer	02	72500	145000
	Laserjet Multi Color Printer	02	38000	76000
	Scanner	18	64800	1166400
	UPS	02	1800	3600
	Tablet	05	44500	222500
	Total			1613500

The expenditure incurred Rs. 1715442/(Rs. 1613500/- + 101942)- during the audit period has been charged to work which is irregular, the division may the above expenditure by seeking the ex post facto sanction from Information & Technology, Govt. of Delhi and Finance Department. Similar cases may also be reviewed under intimation to audit.

PARA NO. 08

(Audit Memo No. 11 Dated :28.05.2020)

Subject: - Hiring of vehicles through work under during the period 2016-2019.

As per the existing delegation order No.8/3/2010-AC/usfa/41-44, dated 12.03.2015, issued by Finance Department, Administrative Secretaries have full powers to incur expenditure in respect of hiring of vehicles subject to the following conditions: -

- (a) That for each vehicle expenditure should not exceed Rs.35,000/- (Rupees Thirty-Five thousand only) per vehicle per month for Non-AC vehicles and Rs.45,000/- (Rupees Forty five thousand only) per vehicle per month for AC vehicles; and
- (b) That prior approval for the number of vehicles to be hired should be obtained from Finance Department at the beginning of financial year.

The existing instructions issued by Government of NCT of Delhi, vide Finance (Budget) Department's order No.F.14(9)/99-Fin.(B), dated May 5, 2000 on the subject. Prescribe that only the officers who are working in the revised pay structure of PB-4: Rs.37400-67000 + Grade Pay-Rs.10,000/- and above are entitled to staff cars and officers availing the facility of staff car are not entitled to transport allowance.

In case the department wants to hire vehicles for non-entitled officers in view of functional requirements, the department shall seek the prior approval of FD with proper justification. The departments shall ensure that the officers, who are allotted the hired vehicles, do not draw transport allowance.

During the course of audit, it has been observed that Flyover Project Division,F-1, Public Works Department, Delhi has hired/hiring vehicles for Executive Engineer/Assistant Engineer of the Division without approval of Finance Department, Govt. of NCT of Delhi which detail is as under:-

S.No	Agreement Number & Name of Work	Contractor Name	Total Tender Cost	Amt. Paid(Rs.)	Remarks
1.	WO03/SEFPD/F12/PWD/2015-2016 Comprehensive Development of corridor(Outer Ring Road)between Vikas Puri to Meera BAGH	MOHD. Yasim	239700	153036	CV No. 09/04.05.16 Detail as per fourth Running bill Hire & Running charges for LMV = Rs.126990/-for 102 days @ 1245/- Extra Km.=Rs.11496 (958 Km. @ Rs.12.00 per k.m. Overtime = Rs. 14550/- for 291 hrs.@ Rs. 50/-

2.	WO13/PM/PWD/F15/2015-16	Smt. Mamta	194750	184193	CV No. 17/06.05.16 Rs.30000/-per vehicle for 6 months plus additional charge
3.	4/WO/EE/(E)F-13(F-114)/EFPED/PWD/2016-17dt. 10-06-16	Mayank Tour & Travels	192240	192189	CV No. 27/22.12.16 Rs. 30000/-p.m. for 6 months plus extra hours 239 hrs, @ 51/- per hour
4.	10/PM/PWD/f-15/2016-17DT.14.12.16	Smt. Madhuri	143560	135800	CV NO. 10 DT.08.03.2017 Rs. 35000/- p.m. and Less rebate
5.	54/SE/F14/2016-17dt. 17.10.16	Devinder Kumar	-----	151129	CVNO. 11 dt.08.03.17 Rs.1249/- per day for 121 days= Rs. 151129/-
6.	11/SE/FPD/F-12/2016-17dt. 26.12.16	Mohd. Yasim	191450	190135	CV No. 06/06.07.17 Rs. 1240/- for 131 days= Rs. 162440/- Extra Hours 1509 @ Rs.10/-per k.m.=15090/- Overtime: 273 Hours @ 50/- =13650/- Less amount 1045/- by division
7.	06/WO/EE(E)F-13/PWD/16-17dt. 13.12.16	Mayank Tours & Travels	188400	188400	CV No. 54/31.07.17 Rs. 29200 p.m. for 6 months Overtime 240Hrs. @ Rs. 55/-= 13200/-
8.	01/WO/EE(E)F-13/PWD/17-18	Mayank Tours & Travels	198600	165500	CV No.41/18.12.2017 Rs.30100/- per month for 5 months=150500 + extra hours 200 hours @ 75/- per hour=15000

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9.	05/AE/FPD/F12/2017-18	Mohd Yasin	134920	109776	CV2/06.3.2018 Rs.1400/-per day for 71 days Extra km.58 km @12/- 696 Extra Hours 121 hours @ 80/- per hour=9680
10	.02/WO/EE(E)F-13/PWD/2017-2018	Mayank Tours & Travels	219000	209925	CV No.40 dated 25.07.2018 Rs. 33500/- per month for 6 months = 201000+ 119 Extra Hours @ Rs. 75/- per hour = 8925/-

The Executive Engineer and Assistant Engineer are working in this division below pay structure of PB-4 Rs.37400-67000 + Grade pay Rs.10,000/-. As per above said order these officers come under non-entitlement category. The division has not mentioned in their Notice Inviting Quotation which type of vehicle is required i.e. AC or Non AC for hiring of taxi.

From the scrutiny of supporting documents attached with the bills, it has been observed that the following discrepancy has not been scrutinized before the release of the payments:-

- 1) The division has not followed provision of GFR-2017 and also GeM process under rule 149 of GFR-2017
- 2) No details of the vehicles along with photocopy of the RC/fitness, Insurance, pollution certificate and permit is not found in the file/final bill.
- 3) The GPS device report is not found in the file.
- 4) The division has not followed the office order dated 24.08.2018 issued by GAD (Care taking) branch.
- 5) As per terms & conditions that the driver should have valid driving license and the vehicle should be registered with the concerned authority of Central/State Govt. A certificate to this effect should be provided. But no relevant documents found in the file/bills.

As per rule 19.2.2 Account code, charges which cannot be classified under Construction, Repair and Machinery & Equipment head of Expenditure accounted as contingent expenditure to the contingencies of work is strictly prohibited but the division is charging the expenditure of hiring of vehicle to Comprehensive Development of Corridor(Outer Ring Road) between Vikas puri to Meera Bagh, Mangol puri to Madhuban Chowk, etc.

Executive Engineer, F-1, Flyover project may take action to obtain the concurrence from Finance Department. Govt. of NCT of Delhi to regularize the expenditure on hiring of vehicle under intimation to audit. Similar cases may also be reviewed on the basis of above observations.

PARA NO.09

(Audit Memo No. 12 Dated :29.05.2020)

Subject: -Irregular expenditure on deployment of Contractual staff in division office without approval of Competent Authority.

As per the instructions of Administrative Reforms Department, Government of NCT of Delhi, for awarding the work relating to security, the staff requirement should be firmed up by the departments in consultation with AR and Finance Department, beforehand.

During the test check of Cash Book of Division for the year 2016-19 revealed that contractual staffs were deployed in the division in addition to the sanctioned and filled up posts. The details are as under: -

S. No.	CV No./Dt.	Agreement/WO No.	Description	Amount Paid (in Rs.)
1.	10/ 4.05.16	04SE/FED/F12/PWD/2015- 16DT.09.02.16 Contractor Name: Aman Constructions	Data Entry Operator, Messenger, Driver, Personnel Secretary, Diary/ Despatcher, Peon, Driver, Sweeper, etc.	542022
2.	11/ 4.05.16	14/PM/PWD/F-15/2015-16 dt. 08.02.16 Contractor Name: Vinod Bhardwaj	Steno, Data Entry Operator, Messenger, Driver, Personnel Secretary, Diary/ Despatcher, Peon, Driver, Sweeper, etc	454054
3.	40/ 23.5.16	67(1)/EE/PWD/F11/2015- 16DT.08.02.16 Contractor Name: Aman Constructions	Data Entry Operator, Messenger, Driver, Diary/ Despatcher, Peon, Driver, Sweeper, etc	467074
4.	59/ 21.6.16	01/SE/F14/PWD/2016-17 dt. 08/04/16 Contractor Name: Sony Detective & Allied Services Pvt. Ltd.	Providing clerical, Drivers, Multitasking and House keeping staff(Un-skilled, semi-skilled, skilled, Clerical and Non- Technical Supervisory staff	5355877

5.	66/ 30.12.16	01/SE/F14/PWD/2016-17 dt. 08/04/16 Contractor Name: Sony	Providing clerical, Drivers, Multitasking and House keeping staff(Un-skilled, semi-skilled,	4126378
6.	08/ 20.04.17	01/SE/F14/PWD/2016-17 DT.08.04.16 Contractor Name: Sony Detective & Allied Services Pvt. Ltd.	Providing clerical, Drivers, Multitasking and House keeping staff(Un-skilled, semi-skilled, skilled, Clerical and Non-Technical Supervisory staff	4155292
7.	17/ 05.08.17	01/SE/F14/PWD/2016-17 DT.08.04.16 Contractor Name: Sony Detective & Allied Services Pvt. Ltd.	Providing clerical, Drivers, Multitasking and House keeping staff(Un-skilled, semi-skilled, skilled, Clerical and Non-Technical Supervisory staff	3090862
8.	18/ 05.08.17	01/SE/F14/PWD/2016-17 DT. 08.04.16 Contractor Name: Sony Detective & Allied Services Pvt. Ltd.	Providing clerical, Drivers, Multitasking and House keeping staff(Un-skilled, semi-skilled, skilled, Clerical and Non-Technical Supervisory staff	5599631
9.	58/ 29.08.17	01/SE/F14/PWD/2016/17 DT.08.04.16 Contractor Name: Sony Detective & Allied Services Pvt. Ltd.	Providing clerical, Drivers, Multitasking and House keeping staff(Un-skilled, semi-skilled, skilled, Clerical and Non-Technical Supervisory staff	5902236
TOTAL				29693426

The following observations are made in this regard: -

No approval or concurrence of AR/Finance Department had been obtained for deployment of such additional personnel. Expenditure incurred on the deployment of private outsourced staff unauthorized aggregated to Rs. 29693426/- during 2016-19.

The division may regularize the expenditure incurred on deploying of contractual staff from Finance Department and A.R. Department under intimation to audit. Similar cases may also be reviewed under intimation to audit.

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PARA NO.10

(Audit Memo No. 14 Dated : 29.05.2020)

Sub. : Irregular execution of works through Work Orders

As per Section 14.1 of CPWD Works Manual, normally tenders should be called for all works costing more than Rs. 50,000. In case where the work is to be awarded expeditiously, the prescribed period of notice may be reduced. In urgent cases, or when the interest of the work so demands, or where it is more expedient to do so, works may be awarded without call of tenders after approval of the competent authority as per powers delegated in Appendix-I. Urgent works can be taken up at specific request of user department with prior in principle approval of CPWD officers competent to approve the execution of urgent works. Further it has been envisaged that the precise reasons should be recorded by the Divisional Officer before dispensing with call of tenders for works costing more than Rs. 50,000 and the work awarded after calling for quotations shall be construed to have been awarded without call of tenders. Normally, unless situation warrants otherwise, work orders shall be placed only after competitive call of quotations with publicity through web and notice board.

As per Section 5.4 of CPWD WORKS MANUAL 2014-Critical situations

5.4.1 Situations for calling spot quotations - competent authority

(1) Wherever a work is to be taken up, or a material is to be procured under critical situations, such as in the case of a break-down of an essential service, or works which brooks no delay, spot quotations may be collected from reputed and established agencies dealing with the work or supply of material, and the work awarded or supply order placed immediately.

(2) In case of a situation where there is a shortage of a critical material that is required to be arranged departmentally for the execution of a work, and its rate is not stable, and there is a wide day-today fluctuation in its rate in the market, spot quotations may be collected from reputed and established agencies dealing with the material, and supply order may be placed immediately for such quantities of material that are immediately required, and as are available with the agency. Spot quotations should be collected by EE or AE only

(3) Prior approval of such authority should be obtained, in oral if not in writing, before awarding the work or placing the supply order. Reference thereof should be mentioned while forwarding the case for obtaining the written approval of this authority, and the same should be sought at the earliest possible opportunity but not later than 10 days.

Scrutiny of work order register and work order file reveled that work order amounting to Rs. 74.21 lakh during the audit period 2016-2019 for routine nature of works like horticulture, AMC, hiring of vehicles, inaugurations, furniture etc., were placed for which quotations were invited without publicity through web. It was also observed that the approval of Chief Engineer/Chief Project Manager was not available in respect of urgency of the work. The details of work orders placed during 2016-2019 are as under :-

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Sl.No	Work order number	Name of Work	Amount of the work order	Name of Agency	Remarks (up to date payment)
PWD.F-133/E.E.F-133 2016-17					
1.	67(1)/EE/P WD/F11 dt.2016-17	Comprehensive Development of Corridor on Outer Ring Road between Mukarba Chowk to Wazirabad Chowk SH: Landscape in of Burari Intersection 14	375000	M/s Agrth Infra Consultants	410532
2.	67(1)/EE/P WD/F11 /2016-17	Comprehensive Development of Corridor on Outer Ring Road between Mukarba Chowk to Wazirabad Chowk SH: Supply and Installation of Inverter Batteries	24448	M/s BNB International	24448
3.	67(1)/EE/P WD/f- 11/2016-17	Comprehensive Development of Corridor on Outer Ring Road between Mukarba Chowk to Wazirabad Chowk Plantations of shrubs etc. in Central verge on both side ramps or Bhalswa Flyover	254552	Sh. Devender Singh	240219
4.	67(1)/EE/P WD/F11 /2016-17	Comprehensive Development of Corridor on Outer Ring Road between Mukarba Chowk to Wazirabad Chowk Providing and Fixing stainless Steel Inaugural Plagueat Bhalswa Flyover	39992	M/s Royal Signages	39992
5.	67(1)/EE/P WD/F11 /2016-17	Comprehensive Development of Corridor on Outer Ring Road between Mukarba Chowk to Wazirabad Chowk SH:O&D survey, Pedestrian Volume Count,etc. and detailed geometric design for c/o Half Underpass an ORR between Gopalpur Red Light-Jagatpur Bridge and C/0 FOB on ORR near CNG Pump Gandhi Vihar	210000	M/s Dhrupad Consultants Pvt. Ltd.	230640

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6.	67(1)/EE/P WD/F11 /2016-17	Comprehensive Development of Corridor on Outer Ring Road between Mukarba Chowk to Wazirabad Chowk SH:Providing and Fixing Tent for Inauguration of Mukund pur Flyover including Sound System and Stainless Steel Inaugural plaque	145880	Sh. Adarsh Kumar	145880
Total			1049872		
2017-18					
1.	67(1)/EE/P WD/F11 /2017-18	Road Corridor Incd. of Ring /road from Signature bridge to Shalimar Bagh Pass & I/c Constrn. of Flyover at Majnu ka Tilla and Metcouf House . Junction to oiun with existing elevated loop; at ISBT Kashmere Gate	95000	M/s Aventech Road Engg. Consortium Pvt. Ltd.	-----
Total			95000		
2018-19					
1.	67(1)/EE/P WD/F11 /2018-19	Comprehensive Development of Corridor on Outer Ring Road between Mukarba Chowk to Wazirabad Chowk SH:Topographic survey, ORD Survey Pedestrian Volume Count etc. and detailed geometric design at junction of Parallel Road and Main Burari Road to provide solution to the congestion at junction by improving the geometry and suggesting basible solution	190000	M/s Integrated Technoc System Pvt. Ltd.	
Total			190000		
F.131 2016-17					
1.	54(W.O.)SE /F14/2016	Comp. Dev. of Corridor(ORR) between Madhuban Chowk to Mukarba Chowk SH:Pdg. & Fixing of furniture in O/o E-inc PWD, MSO bldg.	274240	M/s Geetanjali Furnisher Pvt. Ltd.	-----

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2.	54(W.O.)SE /F14/2016/0 2	Comp. Dev. of Corridor(ORR) between Madhuban Chowk to Mukarba Chowk SH: pdg. the services of office Assisnt cum Data Entry Operator for the O/o Hon'ble Minister of PWD,GNCTD.	160800	Sh. Adesh Kumar	130516
3.	54(W.O.)SE /F14/2016/	Comp. Dev. of Corridor(ORR) between Madhuban Chowk to Mukarba Chowk SH: pdg. the services of Inspection Vehicle	229840	Sh. Devender Kumar	208487
4.	54(W.O.)SE /F14/2016/	Comp. Dev. of Corridor(ORR) between Madhuban Chowk to Mukarba Chowk SH: pdg. the services of office Assisnt cum Data Entry Operator for the O/o Hon'ble Minister of PWD,GNCTD.	156000	Sh. Nandeshwar Sharma	106397
5.	54(W.O.)SE /F14/2016/0 2	Comp. Dev. of Corridor(ORR) between Madhuban Chowk to Mukarba Chowk SH: Annual Maintenance of computer, printer&UPS etc. installed in the O/o CPM,F1, SE F14PWD at Mukarba	18000	M/s Network Infotech	-----
Total			838880		
2017-18					
1.	54(W.O.)SE /F14/2017- 18 (01)dt.21.04 .17	Comp. Dev. of Corridor(ORR) between Madhuban Chowk to Mukarba Chowk SH: pdg. the services of Inspection Vehicle	64610	Sh. Devender Kumar	68382
2.	54(W.O.)SE /F14/2017- 18 (02)dt.24.06 .17	Comp. Dev. of Corridor(ORR) between Madhuban Chowk to Mukarba Chowk SH: pdg. the services of Inspection Vehicle	128100	Sh. Devender Kumar	98649

3.	54(W.O.)SE /F14/2018 dt.17.10.18	Comp. Dev. of Corridor(ORR) between Madhuban Chowk to Mukarba Chowk SH: pdg. the services of Inspection Vehicle	101050	M/s Vasu Travel	41854 (IstRA)
4.	54(W.O.)SE /F14/2018 dt.03.03.18	Comp. Dev. of Corridor(ORR) between Madhuban Chowk to Mukarba Chowk SH: Annual Maintenance of computer, printer&UPS etc. installed in the O/o CPM,F1, SE F14PWD at Mukarba Chowk.	27612	M/s I.T. Solutions	--
Total			321372		
2018-19					
1.	54(W.O.)EE /F14/2018 dt.19.04.18	Comp. Dev. of Corridor(ORR) between Madhuban Chowk to Mukarba Chowk SH: pdg. the services of Inspection Vehicle	119100	M/s Vasu Travel	----
Total			119100		
F.12 2016-17					
1.	01/SE/FPD/ F12/PWD/2 016-17	Redevelopment of five DTC Depots at Seema puri, Shadipur, Gazipur, NSB & Hari NgrDepot-III in PPP Mode SH: Topographical survey of five nos. Bus Depot	59400	M/s Kesari & Associates	46451
2.	02/SE/FPD/ F12/2016- 17	Comp. Dev. of Corridor(ORR) between Vikas Puri to Meera Bagh SH: : pdg. the services of Inspection Vehicle	239708	Sh. Mohd. Yasin	

3.	03/SE/FPD/ F12/2016- 17	Comp. Dev. of Corridor(ORR) between Vikas Puri to Meera Bagh SH:Providing T&P and labour for removal of malba as and when required between janakpuri distt. centre to Meerabagh at risk and cost of Mass Agency, isposal o malba by mechanical transport ,providing Hydraulic excavator for execution of malba, providing labour for removal of malba	453500	APS Construction	413814
4.	04/SE/FPD/ F12/2016- 17	Comp. Dev. of Corridor(ORR) between Vikas Puri to Meera Bagh SH:Annual Mainenance of Pc's and its allied item,etc.	68000	M/s Network Infotech	68000
5.	05/SE/FPD/ F12/2016- 17	Comp. Dev. of Corridor(ORR) between Vikas Puri to Meera Bagh SH:Development of Horticulture works inramps area of elevated corridor	444762	M/s Vibhuti Builders	362599
6.	06/SE/FPD/ F12/2016- 17	Comp. Dev. of Corridor(ORR) between Vikas Puri to Meera Bagh SH:providing Invitation cards	60900	M/s Capital Printers	57342
7.	07/SE/FPD/ F12/2016- 17	Comp. Dev. of Corridor(ORR) between Vikas Puri to Meera Bagh SH:providing & fixing stainless steel Inaugural plaque	62893	M/s Kartikay Signages	62893
8.	08/SE/FPD/ F12/2016- 17	LED Screen with riser and all wires stage, etc.	200999	M/s Kwal Aggarwal Tents	200999


9.	09/SE/FPD/ F12/2016- 17	Inauguration	509625	M/s Kwal Aggarwal Tents	509625
10.	10/SE/FPD/ F12/2016- 17	Comp. Dev. of Corridor(ORR) between Vikas Puri to Meera Bagh SH: Providing services of maintenance of Elevated Corridor and carriage way	563900	M/s Nand Kishore Yadav	541526
11.	11/SE/FPD/ F12/2016- 17	Providing services of Inspection Vehicle	191450	Mohd. Yasin	190143
12.	12/SE/FPD/ F12/2016- 17	Providing services of Inspection Vehicle	102910	Mohd. Yasin	100793
Total			2958047		
2017-18					
1.	01/EE/FPD/ F12/PWD/2 017-18	Providing services of Inspection Vehicle for Flyover Project Div F2	190475	Smt. Mustri Khatun	176044
2.	02/EE/FPD/ F12/PWD/2 017-18	Construction of Bridge on Najafgarh drain at NH- 10/Nangloi, Tri Nagar/Inderlok, Karampura and Rampura to cover complete ROW alongwith road improvement in 100 metre length on either side of bridge including making of drainage scheme, footpath,etc. complete SH: Providing existing details of road/bridge	106200	M/s Kesari & Associates	104972
3.	04/EE/FPD/ F12/PWD/2 017-18	Comp. Dev. of Corridor(ORR) between Vikas Puri to Meera Bagh SH: Providing and fixing precast RCC Railing along the green belt from Delhi Admn. Flats Gate to Mahavir Nagar Gate at Vikaspuri, ervices of maintenance of Elevated Corridor and carriage way	134199	M/s Accurate Builders	102323

4.	05/EE/FPD/ F12/PWD/2 017-18	Comp. Dev. of Corridor(ORR) between Vikas Puri to Meera Bagh SH: Providing services of inspection vehicle	134920	Sh. Mohd. Yasin	105000
5.	06/EE/FPD/ F12/PWD/2 017-18	Construction of Cluster bus Depot including Boundary wall at Rohini SH: Conducting total station survey of the plot and preparation of layout and building drawings	150000	M/s Prabhat Kumar & Associates	123900
6.	07/EE/FPD/ F12/PWD/2 017-18	Construction of Cluster bus Depot including Boundary wall at East Vinod Nagar SH: Conducting total station survey of the plot and preparation of layout and building drawings	145000	M/s Prabhat Kumar & Associates	68440
7.	08/EE/FPD/ F12/PWD/2 017-18	Construction of Cluster bus Depot including Boundary wall at East Vinod Nagar SH: Conducting total station survey of the plot and preparation of layout and building drawings	140000	M/s Prabhat Kumar & Associates	66080 (1st RA)
8.	09/EE/FPD/ F12/PWD/2 017-18	Construction of Cluster bus Depot including Boundary wall at East Vinod Nagar SH: Conducting total station survey of the plot and preparation of layout and building drawings	180000	M/s Prabhat Kumar & Associates	197280
9.	10/EE/FPD/ F12/PWD/2 017-18	Comp. Dev. of Corridor(ORR) between Vikas Puri to Meera Bagh SH: Providing services of inspection vehicle	112800	Mohd. Yasin	105986
Total			1293594		
2018-19					
1.	1/EE/FPD/F 12/PWD/20 18-19	Providing and Installing Laptop	57320	M/s Network Infotech	57320

2.	2/EE/FPD/F 12/PWD/20 18-19	Comp. Dev. of Corridor(ORR) between Vikas Puri to Meera Bagh SH: Cleaning of PVC rain water pipe installed in elevated corridor	485875	Sh. Rizwan Ahmed	485875
3.	3/EE/FPD/F 12/PWD/20 18-19	Comp. Dev. of Corridor(ORR) between Vikas Puri to Meera Bagh SH: Topographical survey of properties to be demolished for removal of encroachment	12000	M/s Royal Engineers & Construction	120000
	Total		555195		

It is evident from the above work was awarded through spot quotation for routine nature of work which is a clear violation of above quoted rule because spot quotation can only be invited for urgent nature of work..

Executive Engineer, Flyover project, F-1 take necessary action to regularize the expenditure on execution of works through work orders from competent authority under intimation to audit. Similar cases may also be reviewed on the basis of above observations.



PARA NO.11

(Audit Memo No. 16

Dated:01.06.2020)

Sub: Expenditure on inauguration ceremonies conducted during 2016-19.

As per Appendix 1 CPWD Works Manual,2014, Financial powers delegated to CPWD officers are as under:

a) Accord of sanction to expenditure on ceremonies connected with laying of foundation stone and opening of public buildings	CE	25000/-
	ADG	1lac
	Spl. DG	2lac
	DG	5lac

During the test check of work order register, it has been found that the expenditure incurred on inauguration ceremonies during the year 2016-19 by the PWD for the projects comes to Rs.1020289/- which were sanctioned by the Executive Engineer, PWD and the details are as under:-

S.No.	Name of Work	Amount
1.	Comprehensive Development of Corridor on Outer Ring Road between Mukarba Chowk to Wazirabad Chowk(F-133) Providing and Fixing stainless Steel Inaugural Plaque at Bhalswa Flyover	39992
2.	Comprehensive Development of Corridor on Outer Ring Road between Mukarba Chowk to Wazirabad Chowk(F-133) Providing and Fixing Tent for Inauguration of Mukund pur Flyover including Sound System and Stainless Steel Inaugural plaque	145880
3.	Comp. Dev. of Corridor(ORR) between Vikas Puri to Meera Bagh(F-12) SH:providing Invitation cards	60900
4.	Comp. Dev. of Corridor(ORR) between Vikas Puri to Meera Bagh(F-12) SH:providing & fixing stainless steel Inaugural plaque	62893
5.	Comp. Dev. of Corridor(ORR) between Vikas Puri to Meera Bagh(F-12) LED Screen with riser and all wires stage, etc.	200999
6.	Comp. Dev. of Corridor(ORR) between Vikas Puri to Meera Bagh(F-12) Inauguration	509625
Total		1020289

Same observation was pointed out by previous audit party vide para No.01(Ref. Memo No.06,11 &14) of audit period 2013-16 amounting to Rs.5172746/- which were sanctioned by the Secretary and the details are as below:-

S.No.	Name of work(During 2013)	Amount
Expenditure on inauguration ceremonies during 2013		
1.	Comprehensive Development of Corridor between Vikaspuri to Meera Bagh	15,02,495/-
2.	C/o Elevated Road over Barapulla Nallah Phase-II	9,98,000/-
3.	Comprehensive Development of Corridor between Prembari Pul to Azad pur.	9,90,000/-
4.	Comprehensive Development of Corridor between Mukarba Chowk to Wazirabad.	3,78,600/-
5.	C/o Parallel road on the outside of Nallah from Sanjay Gandhi Transport Nagar to Eazirabad Chowk	9,90,000/-
6.	Comprehensive Development of Corridor between Mangol puri to Madhuban Chowk	2,06,367/-
7.	Comprehensive Development of Corridor between Madhuban Chowk to Mukarba Chowk	1,07,014/-
Total		51,72,476/-
S.No.	Purpose of sanction	Amount
1.	Making arrangement for inauguration ceremony of Madhuban Chowk to Mukarba Chowk(ORR) elevated corridor project	2,50,000/-
2.	Making arrangement for inauguration ceremony of Burari for inauguration ceremony of Burari Flyover of Comprehensive Development of Corridor (outer ring road) between Mukarba Chowk to Wazirabad Chowk Project.	1,43,616/-
3.	Making arrangement for inauguration ceremony of Mangol Puri to Madhuban Chowk elevated corridor project	2,50,000/-

The Chief Secretary, GNCTD vide Office Memorandum No. F.8/4/2014-AC/DSW/1878-2027 dated 03.11.2014 has put a ceiling on the expenditures incurred by the department on inauguration ceremonies which comes to Rs.10,000/- per occasion. The above mentioned expenditure are beyond the powers of the sanctioning authority.

Ex-post facto sanction from the Finance Department may be obtained and the irregular expenditure incurred by the division may be got regularized under intimation to audit. Similar cases may also be reviewed on the basis of above observations.

PARA NO.12

(Audit Memo No. 20

Dated :02.06.2020)

Subject: Irregular procurement of petty items

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.

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.



Order No.F.10(9)/2008/IT/P.II/7946-63 dated 22.11.2009, wherein it has been laid down that e-Procurement system should be compulsorily implemented by all the Department for all tenders over Rs.2 lakh in respect of procurement of goods, service etc.

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.3lac PA |
| 5.Spl. DG | - Rs.5lac PA |
| 6. D G | - Rs. Full powers |

Test check of records for the year 2016-2019 revealed that the division was frequently placing the order or procurement of petty stationery items. It seems that demand split to avoid the codal formalities of GFR. This was in contravention of the aforesaid provisions and during the year of the division procured stationery items amounting to Rs. **251127/-** (list attached)(Annexure "A").

During the scrutiny of the records of Delhi, no files were produced to audit period 2016-19. It came to the notice that files were not being maintained as there was no practice of doing so. Note sheet was never used for initiating the proposal and obtaining the approval of the competent authority on the purchase of the contingency items, repair the office equipments, stationery, computer, etc. or any other instructions/guidelines which should be recorded in the files. Only bills along with the sanctions were produced before the audit for scrutiny. It could not be ascertained by the audit from where the proposals initiated and under whose competency it falls.

The procedures as enumerated under Rule 149 of GFR2017, which stipulates that the procurement of Goods and Services by Ministries or Departments will be mandatory for goods or services available on GeM for procurement of goods and services. File be maintained by the office while initiating any proposal for purchase of the contingency items, office furniture, computer etc. and for repairs and maintenance of the same so that it can be ascertained whether the proposals so made are as per the provisions of GFR or not.

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, (formerly Rule 145 of GFR 2005) 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 2016-17 to 2018-19.

As per rule 155 of General Financial Rules 2017 (Formerly Rule 146 of GFR 2005), purchase of goods costing above Rs.25000/- and up to Rs.2,50,000/- may be made on the recommendations of duly constituted Local Purchase Committee. Before recommending place of the purchase order, the members of the committee are jointly required to record above mentioned certificate. But no such certificate found recorded.

In most of the cases, comparative statements made were not found signed by all the members of the purchase committee and also in some cases comparative statements were not found to justify the award letter.

Scrutiny of records revealed that the above said purchase has been completely violated by the unit and the purchases have been made against norms of GFR. It has also been observed that the vouchers were not marked as **paid and cancelled** as per receipts and payments rules.

Executive Engineer, Flyover project, F-1 take necessary steps to regularize the expenditure on petty stationery from competent authority under intimation to audit. Similar cases may also be reviewed on the basis of above observations



ANNEXURE "A"**DETAILS OF LOCAL PURCHASE OF PETTY STATIONERY STORES DURING THE AUDIT PERIOD 2016-19**

Sl. No.	Items	CV No. & dated	Amount	Remarks
2016-17				
1.	Toner	08/04.05.16	6615	M/s Network Infotech
2.	Stationery	38/23.05.16	17785	Neeru Enterprises
3.	Stationery	29/04.06.16	14239	Prity Enterprises
4.	Stationery	70/27.06.16	9302	Batra Sales Corporation
5.	Stationery	72/27.06.16	8109	Batra Sales Corporation
6.	Stationery(HQ)	73/27.06.16	11870	D.K. Traders
7.	Stationery(HQ)	74/27.06.16	11246	D.K. Traders
8.	Stationery	02/01.12.16	8382	Batra Sales Corporation
9.	Toner(MSO Bldg)	31/20.03.17	13799	Naveen Associates
10.	Stationery(HQ)	32/20.03.17	11657	Global Traders
Total			113004	
2017-18				
1.	Stationery	41/27.05.17	6206	Batra Sales Corporation
2.	Stationery	32/21.06.17	8327	Batra Sales Corporation
3.	Stationery	26/24.10.17	10458	Global Traders
4.	Toner(MSO Bldg)	09/12.12.17	20992	M/s Network Infotech
5.	Stationery	11/12.12.17	9907	Khurana Enterprises
6.	Toner	17/12.12.17	6548	Frank Copier pvt. Ltd.
Total			62438	
2018-19				
1.	Stationery	01/02.06.18	7003	Khurana Enterprises
2.	Stationery	02/02.06.18	10168	Global Traders
3.	Toner	26/16.07.18	8496	M/s Network Infotech
4.	Stationery	01/05.09.18	15686	Khurana Enterprises
5.	Stationery	36/26.09.18	14142	Neeru Enterprises
6.	Stationery	17/18.12.18	11219	Taneja Enterprises
7.	Stationery	20/18.12.18	4015	Neeru Enterprises
8.	Stationery	78/30.03.19	4956	M/s Network Infotech
Total			75685	
Grand Total			251127	

PARA NO.13

(Audit Memo. No.21 Dated: 02.06.2020)

Sub: Unauthorized payment towards the maintenance of the Vehicle No. : DL-1CP-2251(Ambassador).

During the test check of repair & maintenance bills, it has been noticed that these vehicles are getting repaired by the unit but the guidelines/instructions issued by Delhi Government for running and maintenance of vehicles are not being observed. Following irregularities have been noticed.

As per the procedure the government vehicle are first to send to Technical Officer of Transport Department, GNCT of Delhi who will inspect the vehicle and on the basis of inspection he will recommend the work in the vehicle. Then the vehicles are sent to the authorized workshop of Delhi Govt. for repair & maintenance /service etc. as recommended by the T.O. after getting the work at vehicle, it is sent to the TO again with the copy of the bill so that he can inspect the vehicle. Then on the basis of the inspection TO will verify the bill of the workshop. If the work was not as per his recommendation then he can even reduce the bill amount or send the vehicle again to workshop for getting the work again.

Further, as per instructions circulated by Delhi Government HOD has been vested full powers for the repairs, whereas HOO has been authorized repairs up to Rs.15000/- per annum per Light Motor Vehicle. From the relevant vouchers of above vehicles it has been noticed that an amount of Rs.209698/- was incurred on the repair of vehicle No. : DL-1CP- 2251(Ambassador) during the audit period. As per instructions on the subject the expenditure beyond Rs.15000/- should have been got sanctioned from the HOD of the concerned unit but the HOO did not bother to send the repair proposal and bills to HOD and all the bills were passed by himself which was against the instructions/guidelines issued by Delhi Government. A statement showing the work done is given here with for ready reference:-

Bill No. & Date	Name of Work/Part	Amount	Name of the Workshop
2016-2017			
25/28-04-2016	AC Pipe & Fan	2706	M/s Ashok Motors, C-Block, Main Wazirabad Road, Delhi
08/02/06/2016	Oil Filter, Engine oil, Ac switch	4639	---do---
48/16-06-2016	AC Amplifier, Oil Filter, Engine Oil, Air Filter	5459	---do---
28/29-07-2016	STG Boot, Wheel BRG etc.	2745	---do---
25/19-08-2016	Filter cartage, AC service, General services,etc.	7585	---do---

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43/26.10.2016	Wheel BRG In, Oil Seal Front, etc.	9475	---do---
Total		32609	
2017-18			
35/24.07.2017	Oil filter CARtridge, Engine Oil,Kamani Bush change, etc.	5533	---do---
42/27.05.2017	Clutch Plate, STG, Cleaning material, Throtli body packing, breakoil,etc.	21838	---do---
06/03.08.2017	Cleaning material ,oil, running repair, etc.	6362	---do---
48/25.08.2017	Break pipe, break oil, STG column.	4589	---do---
17/17.10.2017	Wheel Brg ing, etc.	3376	---do---
08/12.12.2017	STG RACK STG KIT(DAMPER BUSH), Wheel BRG grease, Clip,etc.	4248	--do---
Total		45946	
04/25.04.2018	Filter Air LAN/MPF1, AMB, Radiator AssyC/F, Spark Plug, Fuel Filter, Gasket Throttle BDY, AMB	19406	Rajiv Motors, L- Blk, Hari Nagar, New Delhi
17/07.07.2018	Fuel pump with strainer plus labour	3024	Rajiv Motors,L Blk, Hari Nagar, New Delhi
18/18.10.2018	Pad Spring, REP Kit, Brake Oil, WC Assy RR Kit Lining BRK,etc.	11972	Rajiv Motors,L Blk, Hari Nagar, New Delhi
21/18.12.18	Engine oil, oil filter, wheel brg & labour	4849	Rajiv Motors,L Blk, Hari Nagar, New Delhi
Total		131143	
Grand Total		209698	

The expenditure incurred on the repairs of vehicles beyond Rs. 15000/- during the audit period 2016-2019 may be got regularized from the competent authority under intimation to audit. Similar cases may also be reviewed on the basis of above observations. The same objection has been raised by the previous audit party vide TAN-03 (Ref. Memo No.5 dated 18-05-2012) during the audit period 2007-2012.

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PARA NO.14

(Audit Memo No. 22

Dated :02.06.2020)

Subject: - Performance/output& Non imposition of penalty on account of delay in completion of work of the Division.

PWD division is a maintenance division and follows the provisions of the CPWD Manuals and Account Code in the execution of it's work. These manuals provide for exercise of various checks and control to ensure economy, efficiency and effectiveness in PWD Projects. An evaluation of the level of compliance with these provisions indicated the following observations: -

As per CPWD Manual Section 29.1(1) at the time of issuing NIT for a particular work the Engineer in Charge should specify the time allowed for completion of the work consistent with the magnitude and urgency of the work and as per 29.1(2) the time allowed for carrying out the work as entered in the contract shall be strictly observed by the Contractor. Section 29.1(3) further specifies that the work shall throughout the stipulated period of the contract be proceeded with all due diligence (time being deemed to be the in the essence of the contract) on the part of the Contractor. The tender accepting authority shall review the work each month with all the concerned disciplines including the contractor, During the scrutiny of entries made in the Agreement Registers for the period 2016-2019, it has been observed that percentage of works completed within time in above divisions is very negligible as detailed below:-

Total Agreements during 2016-19	No. Undertaken	Of	Completed within stipulated/agreed time	Percentage completed within time	of works	Remarks
F-133(F-11)						
2016-17	-	04	0	Nil		One work rescind and one work is running till date
2017-18	-	03	00	nil		one project is running till date
2018-19	-	04	01	25%		One work rescind and one work is running till date
F-131(F-14)						
2016-17	-	03	01	25%		One work transferred to M-311 and one work is running till date
2017-18	-	00	Nil	Nil		No agreement executed during the period 2017-2018

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2018-19 - 05	01	20%	One work foreclosed, three works are running
F-12			
2016-17 - 05	1	20%	
2017-18 - 01	0	Nil	
2018-19 - 11	0	Nil	Two work transferred, one work determined and 5 works are running

In accordance with Clause 5 of General Condition of Contracts provides that "The time allowed for execution of the Works as specified in the Schedule "F" or the extended time in accordance with these conditions shall be the essence of the Contract. The execution of the works shall commence from such time period as mentioned in schedule "F" or from the date of handing over of the site whichever is later. If the Contractor commits default in commencing the execution of the work as aforesaid, Government shall without prejudice to any other right or remedy available in law, be at liberty to forfeit the performance guarantee absolutely. Further, as per Clause 2 of the General Conditions of contract if the contractor fails to maintain the progress of work as stipulated in the Clause 5, he is liable to pay compensation for the delay @1.5% per month of delay to be computed on per day basis, calculated on the tendered value of work. The total amount of compensation for delay to be paid under this condition shall not exceed 10% of the tendered value of work is recoverable from the contractor for delay in work.

Audit is of the view that lack of proper monitoring and poor planning of work has resulted in late completion of work which is still incomplete even after lapse of more than one year from the date of start. This shows that the division has adopted a very casual approach in respect of timely completion of their work. Some instances are given below:

S.No.	Agreement No.	Date of start	Date of completion as per agreement	Actual date of completion	Delay
1	02/SE/F14/PWD2016-17	18.08.2016	17.08.2019	11.05.2020	Eight months and 24 days
2	01/EE/FPD/F14/2018-2019	21.08.2018	18.05.2019	Work in progress , till date	One year and 14 days

n/c

3.	03/EE/PWD/F-11/2016-17	16.11.2016	15.07.2017	Work in progress , till date	Two years Ten months 17 days
4.	01/EE/PWD/F-11/2017-18	12.07.2017	11.12.2017	Work in progress , till date	Two years Five months and
5.	03/EE/F.12/2016-17	10.08.2016	09.11.2017	28.02.2019	One year 3months and 19 days
6.	06/EE/F-12/2018-19	21.06.2019	20.03.2019	Work in progress , till date	One year 2 months and 12 days
7.	09/EE/F-12/2018-19	23.08.2018	22.10.2018	14.02.2019	Five months and 21 days

As per CPWD Works Manual stipulate 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 in the essence of the contract).

Neither the Hindrance Register, nor Inspection Register, nor approval of EOT from competent authority provided to audit. In the absence of these documents, the audit party has not ascertained the EOT granted to Contractor as per the terms & conditions of the agreement.

Same observation was pointed out by previous audit party vide para No.01(Ref. memo no. 07,08 dated 14-05-12, 15-05-12) of audit period 2007-12 which the details are as below:-

Name of Project	SDOC	ADOC	Delay in days
C/o Grade Separator at Mukarba Chowk, G.T. Karnal Road, Delhi	11.10.08	14.07.09	276
C/o Grade Separator at Ring Road Azad Pur, Delhi	12.11.08	05.01.11	785
Underpass at Bhera Enclave on outer Ring Road, Pashchim Vihar, Delhi & C/o Flyovere at Nangloi, NH-10, Delhi	10.05.09	01.04.10	326

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C/o of Grade Separator at ISBT Anand Vihar	20.05.10	18.10.11	516
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B. Work is completed but final payment has not been made.(2007-2012)

The work of c/o grade separator at Ring Road, G.T. Karnal Road Inter Section at Azad Pur was completed on 05.01.11 but its final payment has not been made till so far.

The slow progress of works may be looked into and necessary steps be taken to gear up the execution of works. All the hindrances being faced during the execution of work be got authenticated from the E.E/S.E. at site register and wherever the delays are attributed on the part of contractor, penalty for late completion of work be imposed as per terms and condition. Similar cases may also be reviewed on the basis of above observations.



PARA NO.15

(Audit Memo No. 15 Dated :01.06.2020)

Subject: -Non-production of records (2016-2019)

Following records may be produced for scrutiny of Audit:

- 1. Non Consumable Stock Register
- 2. Property Register
- 3. Unserviceable/Condemnation record
- 4. GPS Register/ POL Register of Govt. Vehicle
- 5. Hindrance Register/Inspection Register

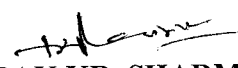
2013-2016

- 1. The details of the pending final bills.
- 2. List of unserviceable/ condemned articles in divisions and sub divisions
- 3. T & P Register of Divisions / Sub Divisions
- 4. MAS Register of all Divisions/ Sub Divisions
- 5. Dismantle Register.
- 6. The details of condemned vehicles
- 7. Repair Registers and Unserviceable spare parts register
- 8. Details of deposit works undertaken during the audit period and the present position.
- 9. Physical verification report of moveable assets.
- 10. Quality control Inspection Report.
- 11. Log Book and History Sheet of the Vehicles except vehicle DL-1CP-2251(ambassador).

2007-2012

- 1. Detail of records transferred (copy of agreements of F-133), observations raised in the report only on the basis of the bills/record produced except agreements.
- 2. Log Book and history sheet of the government vehicles
- 3. Total cost incurred on pile testing
- 4. Files/ records o consultant appointed

The above mentioned record may please be traced and shown to next audit for scrutiny.


(DEEPAK KR. SHARMA)
IAO, PARTY NO.24

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TAN NO.1

(Audit Memo No. 13 Dated :29.05.2020)

Subject: - Improper filing system.

During test check of the following work-related document, following irregularities were noticed.

- 1) **Improper file maintenance:-** All relevant records, viz.
- (a) Receipt of request from the concerned authority for Civil Work;
 - (b) Preparation of Work Estimates;
 - (c) Administrative approval and expenditure sanction of competent authority;
 - (d) Comparative Statement, Justification of rates;
 - (e) Approval of NIT;
 - (f) Floating of Tenders;
 - (g) Award of Work; and
 - (h) Final payment to Contractor

Work-wise files containing all the related documents from the start till the end of the work, i.e. from the indent-stage till the final payment of that work should be maintained in one single file – sequentially and chronologically – so as to facilitate the follow-up, scrutiny, investigation, etc. Each work should have a unique work order number. But, all the records maintained by this Division of PWD have been scattered and kept separately in different files. Hence, audit has found it very difficult to check whether the chronological working of the Division was proper or not. Neither any noting is being kept nor is file pages serially numbers. Further, many other vital records like Work Abstract Register, Contractor Ledger, Secured Advance Register, etc. are not being maintained.

Executive Engineer, Division F-1 may be advised to take immediate steps to remove the above discrepancies under intimation to audit.

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TAN NO.02
(Audit Memo No. 17

Dated:01.06.2020)

Sub: Unrealistic Estimates.

During the test check of records of PWD Division, F-133 (F-11), F-12, F-131(F-14)for the period 2016-17 to 2018-19, it has been noticed that there is huge variation between the estimates and the tendered amount. A few instances are as under:

Sr. No	Agreement No.	Name of work	Estimated Amount (In Rs.)	Tendered Amount (In Rs.)	Variation in %age
1.	03/EE/F-12/16-17	Comp. Dev. of Corridor(ORR) between Vikas Puri to Meera Bagh SH:Landscaping and Horticulture works	16447011	11297452	(-) 31.31
2.	04/EE/F-12/2016-17	Comp. Dev. of Corridor(ORR) between Vikas Puri to Meera Bagh SH:providing services of maintenance of Elevated corridor and carriage way	477888	328213	(-) 31.32
3.	05/EE/F-12/2016-17	Comp. Dev. of Corridor(ORR) between Vikas Puri to Meera Bagh SH:providing services of maintenance vehicle with labour & T& P etc.	477888	320190	(-) 33.00
4.	01/EE/F-12/2017-18	Comp. Dev. of Corridor(ORR) between Vikas Puri to Meera Bagh SH:Providing services of maintenance vehicle with labour & T& P for regular cleaning of road, drainage pipe, desilting of drain etc.	1243282	778543	(-)37.38%
5.	05/EE/F-12/2018-19	Consruction of Bus Depots at East Vinod Nagar, Mudela Kalan, Ghumenhera and Rohini Sector,137	264000	142600	(-) 45.98

6.	03/EE/FPD/F14/ PwD/18-19	C/o Two Cluster Bus Depot I/c Boundary wall at Sector-37, Rohini	334088250	255310241	(-) 23.58
7.	01/EE/FPD/F11/ 2016-17	Development of Horticulture works	37290402	23658662.8 7	(-)36.55
8	02/EE/FPD/F11/ 2016-17	Providing & fixing of laying stone pitching	88965262	60087480	(-)32.46
9	03/EE/PWD/F- 11/2017-18	Providing services of maintenance T& P for regular cleaning of road Footover deck, drainage, pipes,etc.	860442	507746.82	(-)40.99

The above details of work awarded much below the estimated cost which shows that estimates were prepared casually & no proper attention was given to work. Necessary steps should be taken to remove the above discrepancies and compliance be shown to audit.

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TAN NO. 3

(Audit Memo. No. 18 Dated: 01.06.2020)

Subject:- Improper maintenance of Postage Stamp register.

During the test check of Despatch Register and Postage Stamp Register in r/o the Flyover Division F-133 (F-11), F-12, F-131(F-14), it has been observed that the following discrepancies have been noticed.

- 1) The despatcher will enter the particulars of the communications and the value of stamps affixed thereon in the dispatch register.

Apart from the above, the following procedure should be adopted regarding maintenance of Postage Stamps record/register:

- 1) The despatcher should maintain an account of the postage stamps in format Appendix-18 in the following format.

Appendix-18

Date	Value of stamps			Balance at close of the day (2+3-4)	Signature of	
	In hand the day	Received during	Used during the day		Dispatcher	Section Officer/HOO
1	2	3	4	5	6	7

2. Separate Register should be maintained for ordinary postage stamps and service postage stamps.
3. Column 2 will repeat the figure in column 5 of the previous day.
4. In the case of ordinary postage stamps, column 4 should reproduce the daily total struck in dispatch registers for foreign dak. In the case of service postage stamps the column should reproduce the sum of the daily totals struck in:
5. **The Head of Office will check the entries made in the register every day and append his signature with date in token of his having done so. He will also conduct surprise test checks of envelopes ready for dispatch by post to make sure:**
 - (a) That the value of stamps affixed thereon tallies with that shown in the despatch register and
 - (b) That the required value has been secured by using the minimum number of stamps of appropriate higher denominations.
6. The Head of Office will also inspect two registers once a month and verify that the value of stamps in hand tallies with that shown in the register. In the computerized system, this information will be generated once a month.

4/c



Annual Stock Verification of Postage Stamps has never been done by HOO/DDO. Non-monitoring / maintenance of Postage Stamp Register is a lapse on part of the Head Of Office/DDO.

Head of Office, Flyover Project, F-1 Division may take immediate steps to remove the above discrepancies under intimation to audit.

TAN NO.04

(Audit Memo No. 19

Dated :01.06.2020)

Sub. : Unfruitful expenditure on advertisement due to fore-closure of work.

The CPWD Manual vide Section 15.1 (2) stipulates that before approval of NIT it is desirable to have availability of clear site, funds and approval of building plans from local bodies. During the test check of Agreement Register of division F-133 (F-11), F-12, F-131(F-14), Delhi, it was observed that the division has awarded the work to the contractor as detailed below:

Sr. No.	Name of work	Tender ed Cost of work	Stipulated date of start	Completion date	Agreement No.	Date of fore-closure	Name of contractor
1.	Comp. Dev. of Corridor(ORR) between Madhuban Chowk to Mukarba Chowk SH:C/o Boundary wall for Govt. Land at Shah Alam Bandh Marg, Jahangir Puri, Delhi.	152859 28	24.08.2018	23.02.2019	02/EE/FPD/F14/ 2018-19	05.02.2019 Foreclosure due to site disturbance	Sh. Vijay Kumar Khandelwal
2.	Comprehensive Development of corridor(ORR) between Mukarba Chowk and Wazirabad ChowkSH: Providing and	600874 80	08.09.2016	07.02.2017	02/EE/F.133(F- 11)/2016-17	Work Rescind Date not mentioned	Sh. Sanjeev Kumar & Bros.

3.	Comprehensive Development of corridor(ORR) between Mukarba Chowk and Wazirabad ChowkSH: Desilting drain from Mukarba Chowk to Jahangir puri and Jagat pur	1023642	02.07.2018	01.10.2018	03/EE/F.11/2018-19	11.07.2018 Work Rescind	M/s Tirupati Construction
4.	Comprehensive Development of corridor(ORR) between Mukarba Chowk and Wazirabad ChowkSH: Desilting drain from Mukarba Chowk to Jahangir puri and Jagat pur	1087764	23.08.18	22.11.2018	06/EE/F.11/2018-19	26.11.2018 Work Rescind	M/s Arun Infra
5.	Comprehensive Development of corridor(ORR) between Vikas Puri to Meera Bagh SH:	2842105	not mentioned	2 months	07/F12/2018-19	Determined vide letter no. 54/154).F1 2/FPD/201 8-19/377 dt. 23-07-	Sh. Dinesh Kumar

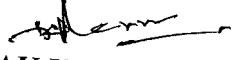
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1/c

Regarding PVC pipes for elevated corridor and Misc work					18	
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The above works could not be started and the work was fore-closed under clause 3A of the agreement. The audit is of the opinion that awarding of above work is without ensuring the availability of clear site as envisaged as per CPWD Manual It is suggested that the NIT may be called after ensuring the conditions mentioned in section 15.1.(2) of CPWD Manual.

Head of Office, Flyover Project, F-1 Division may take immediate steps to remove the above discrepancies under intimation to audit.


(DEEPAK KR. SHARMA)
IAO, PARTY NO.24