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**GOVERNMENT OF N.C.T OF DELHI
DIRECTORATE OF AUDIT
4TH LEVEL, C-, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Internal Audit report on accounts of Office of Executive Engineer (C), South West Road-I, PWD, Brar Square, Delhi Cantt., New Delhi for the period 2018-19

Introduction

The accounts of office of the Office of Executive Engineer (C), South West Road-I, PWD, Brar Square, Delhi Cantt., New Delhi for the period 2018-19 were test audited by the Audit Party No-XXIII during the period 19.08.2019 to 30.08.2019 (10 working days) comprising of Shri A.K. Bhatt, (I.A.O), Shri S.K. Shrivastava (AAO) and Sh. Inder Singh (Sr. Asstt.).

Aims and Objectives

The Division falls under the jurisdiction of Chief Engineer, (South) MSO Building, I.P. Estate, New Delhi and Superintendent Engineer, South West Circle B-6, NCC Campus Safdurjung Enclave New Delhi and the Division is headed by the Executive Engineer, South West, Road-I, Brar Square, Delhi Cantt., New Delhi, who is also functioning as DDO. There are five Sub-Divisions under the jurisdiction of Executive Engineer (C). The Division is responsible for works of construction and maintenance of various roads i.e. Ring Road from Hyatt Regency to Mayapuri, Africa Awanue, Outer Ring Road (Ber Sarai to NH-8), Internal Roads of R.k. Puram, Andheria Mor to N.M. Marg 'T' point, Internal Road of Vasant Kunj, Belson Mandela Marg, Vasant Kunj to Priya Cinema and Internal Raod of Vasant Vihar, Satguru Ram Singh Marg, Ullan Batter Marg, Vandematram Marg, Inderpuri falls under the jurisdiction of Executive Engineer PWD Division South West Road-I.

Detail of HOO/DDO/Cashier during 2018-19

HOO/DDO

S.No	Name and Designation	Period of stay in Division as of date
1	Sh. S.K. Sinha, EE(C)	02.07.2016 to till date

A.K. Bhatt

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Divisional Accountant

S.No	Name and Designation	Period of stay in Division as of date
No one posted as Divisional Accountant		

Cashier

S.No	Name and Designation	Period of stay in Division as of date
1	Sh. K.C. Chopra	Oct., 2016 to till date

Budget Allotment and Expenditure during 2018-19 (Rs. In Lakh)

PLAN

FINANCIAL YEAR	BUDGET	EXPENDITURE	BALANCE
2018-19	3185	3164.81	20.19

NON PLAN

FINANCIAL YEAR	BUDGET	EXPENDITURE	BALANCE
2018-19	2210	2189.72	20.28

Sanctioned strength as on 31.03.2019

S.No.	NAME OF POST	SANCTIONED	FILLED	VACANT
1	GROUP A	01	01	0
2	GROUP B	09	08	01
3	GROUP C	27	16	11
4	WORK CHARGED STAFF	52	52	0
	TOTAL	89	77	12

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Statutory Audit

As informed by the Executive Engineer (C), South West Road-I, PWD, Brar Square, Delhi Cantt., New Delhi, the AGCR Audit of this office has been conducted by the AGCR upto financial year 2017-18.

Maintenance of Records

The maintenance of records of office of the Executive Engineer (C), South West Road-I, PWD, Brar Square, Delhi Cantt., New Delhi for the period 2018-19 was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

Old Internal Audit Report

There were 13 Paras outstanding. Out of 13 paras, 2 paras are settled fully which 1 para is settled partly in this Audit.

Sr. No.	Year	Total para	Para Settled	Para no. Settled	Outstanding Paras
1.	2012-14	5	1 (partly)	2	5
2.	2014-18	8	2	1 & 8	6
	Total	13	2		11

The details of old recoveries are as under:

Sr. No.	Year	Para No	Brief of the Para's	Total amount	Amount recovered	Balance
1.	2012-14	2	Short Recovery of DGEHS amounting to Rs.5775/-	5775/-	4500/-	1275/-
2.	2012-14	4	Short Recovery of TDS amounting to Rs. 3984/-	3984/-	Nil	3984/-
3.	2014-18	1	Recovery of License Fee Rs.455/-	455/-	455/-	Nil
4	2014-18	7	Short deduction of TDS u/s 194 (J) amounting to Rs.14172/-	14172/-	Nil	14172/-
			TOTAL	24386/-	4955/-	19431/-

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Current Audit Report

During the course of current audit, 24 audit memos were issued. Out of these, 08 were record memos and remaining 16 were observations memos highlighting various irregularities. No memo is settled on the spot. Therefore, all the 16 memos, converted into 10 Para (9 Para + 1 NPR) and 7 TAN.

Memo No.	Para No.	Brief of the para	Outstanding Para	Outstanding Tan
10	1	Execution of work with abnormally low rate	1	
11	2	Delayed in completion of work	1	
12	3	Non levy of compensation in delayed work Rs. 58,28,370	1	
13	4	Non Revision of Technical Sanction	1	
14	5	Unrealistic Estimates	1	
16	6	Short deduction of TDS under section 194(J) amounting to Rs.20,400/-.	1	
17	7	Irregularities/Shortcomings in the execution of work – Recovery of Rs.1,28,200/-.	1	
18	8	Provision of Contingency and its Utilization during the period 2018-2019.	1	
22	9	Purchase made outside GeM	1	
	10	Non Production of Record	1	
	TAN No.			
9	1	Public Works (Suspense) Deposit		1
15	2	Un-cleared cheques		1
19	3	Non Maintenance of Contractor Ledger		1
20	4	Review of Measurement Book		1
21	5	Shortcomings in Pay Bill Register.		1
23	6	Irregularities in maintaining Tender Opening Register		1
24	7	Non-maintenance of register of Bills		1
		Total	10	7

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The details of current recoveries are as under: -

Sr. No.	Audit Memo No.	Para No.	Brief of the Para's	Amount (Rs.)	Amount recovered (Rs.)	Balance Amount (Rs.)
1	16	6	Short deduction of TDS under section 194(J) amounting to Rs.20,400/-.	20,400/-	Nil	20,400/-
2	17	7	Irregularities/Shortcomings in the execution of work – Recovery of Rs.1,28,200/-.	1,28,200/-	Nil	1,28,200/-
			TOTAL	1,48,600/-	Nil	1,48,600/-

The internal audit report has been prepared on the basis of information/records furnished and made available by the Executive Engineer (C), South West Road-I, PWD, Brar Square, Delhi Cantt., New Delhi. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Auditee.

A.K. Bhatt

(A.K. BHATT)
I.A.O, Audit Party No. XXIII

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PART - II
CURRENT AUDIT REPORT
2009-10 to 2013-14

PARA - 1 Over Payment of Transport Allowance amounting to Rs.3,040/-
(Audit Memo No.4 dated 11.7.2014)

During the test check of the records/ statement provided to audit it was observed that Smt. Murti Devi, Beldar of Civil Road Maintenance Division, M - 113 was on leave as per detail given below:

S. No.	Name & Designation	Leave Period	Nature of Leave	T.A. paid Rs.
1.	Ms. Murti Devi, Beldar	24/9/2013 to 17/10/2013	Medical Leave	3040/-
Transport Allowance for the month of October 2013 was wrongly paid				

As per rules, if an employee remains absent from duty for a full calendar month due to leave/training/tour etc., then he/she is not entitled to draw the transport allowance. The irregular transport allowance paid to Ms. Murti Devi, Beldar amounting to Rs.3,040/- may be recovered and deposited in government account after due verification. All similar other cases may also be reviewed at the Division level and necessary remedial action may be taken under intimation to Audit.

Para No-1

PARA-2

Short recovery of DGEHS amounting to Rs. 8,775/-
(Audit Memo No.5 dated 11.7.2014)

Vide Directorate of Health Services, GNCTD letter No.F.25(iii)/DGEHS/140/DHS/09/ 4413 - 18 dated 20.08.2010, the subscription rates of DGEHS has been revised w.e.f. 1st August 2010. During the test check of PBR and relevant records, short contribution to DGEHS were detected as per details given below :

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S.No.	Name and Designation	Grade Pay	Subscription	
			Due	Deducted
		Rs.	Rs.	Rs.
1	2	3	4	5
1	Mr. Nathu, Beldar	1800	125	50
2	Mr. Kishan, Beldar	1800	125	50
3	Mr. Tejbir Sirgh, Beldar	1800 (yet to be revised)	125	50

Short Recovery	Period		Months	Total Short Recovery Col. 6 X 9
	From	To		
Rs.				Rs.
6	7	8	9	10
75	Jan 2012	Sept. 2013	21	1575- ✓
75	Jan 2012	July 2013	19	1425- ✓
75	Jan 2012	Feb. 2014	26	1950- ✓
			Total Rs.	4950- ✓

The short recovery of Rs.4,950/- against DGEHS subscription rates may be recovered from the concerned official, after due verification under intimation to Audit.

In all the three cases the DGEHS subscription for the period 1st August 2010 to 31st December 2011, ie for 17 months has been short recovered as per L.P.C. pasted on the PBR. After due verification short recovery of Rs.3,825/- (1,275 X 3) may be recovered from the above 3 Beldars under intimation to Audit. The short recovery of DGEHS amounting to Rs.8775/- (4,950 + 3825) may be recovered from the concerned official, after due verification under intimation to Audit.

All other similar cases may be reviewed at your end and suitable remedial action may be taken under intimation to Audit.

PARA - 3

Short Recovery of License Fee of Rs.30,936/-

(Audit Memo No.7 dated 15.7.2014)

- This Para is partly settled out of Rs. 5775/- The Recovered amount is Rs. 4950/-*
- The amount of Rs. 1275/- is returned to Mr. Nathu Beldar*
- (1950 + 825)*
- 112*
- The test check of License Fee deducted from 18 employees of M-113 Division revealed that the license fee from 1.7.2012 to till date were short deducted to the tune of Rs.30,936/- against the Govt. accommodation allotted to them. See Annexure for short recovery. Hence, the license fee short recovered earlier may be recovered now, after due verification under intimation to Audit.

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ANNEXURE - 1

S. No.	NAME AND DESIGNATION	Address	TYPE	LICENSE FEE			Short Recovery			Short Recovery			RECOVERY G. TOTAL Col. 11+14 Rs.	
				DUE 1/7/10	DEDUCTED 1/7/10	1/7/13	Col. 5-7 In mts.	Total Col. 9 X 10 Rs.	Col. 6-8 In mts.	Total Col. 12 X 13 Rs.				
1	Mr. Bhagwan Dass, Beldar	476/II, R.K.Puram	II	205	245	116	116	89	36	3204	129	12	1548	4752
2	Mr. Bhagwan Dass, Beldar	476/II, R.K.Puram	II	205	245	116	116	89	36	1152	52	12	624	1776
1	Mr. Bhagwan Dass, Beldar	476/II, R.K.Puram	II	205	245	116	116	89	36	1152	52	12	624	1776
2	Mr. Jeewath Thakur,	D-787, Netaji Nagar	I	95	115	63	63	32	36	756	41	12	492	1248
3	Brahm Kishore	C-1011, Netaji Nagar	II	95	125	74	74	21	36	972	47	12	564	1536
3	Brahm Kishore	D-343, Sewa Nagar	I	95	115	68	68	27	36	360	19	12	228	588
4	Bhagwan Singh	D-343, Sewa Nagar	I	95	115	68	68	27	36	360	19	12	228	588
4	Bhagwan Singh	1137/II, R.K.Puram	I	115	135	105	116	10	36	360	30	12	360	720
5	Des Raj	1137/II, R.K.Puram	I	115	135	105	105	10	36	360	30	12	360	720
5	Des Raj	45/II, Pushp Vihar	I	115	135	105	105	10	36	360	30	12	360	720
6	Narinder Singh Bidhuri	45/II, Pushp Vihar	I	115	135	105	128	10	36	1152	52	12	624	1776
6	Narinder Singh Bidhuri	589/II, R.K.Puram	I	115	135	105	128	10	36	1152	52	12	624	1776
7	Pooran	589/II, R.K.Puram	I	115	135	105	128	10	36	1152	52	12	624	1776
7	Pooran	D-574, Netaji Nagar	I	95	115	63	63	32	36	5076	181	12	2172	7248
8	Mukesh Devi	D-574, Netaji Nagar	I	95	115	63	63	32	36	5076	181	12	2172	7248
8	Mukesh Devi	1770/F, Netaji Ngr	II	205	245	64	64	141	36	576	36	12	432	1008
9	Narain Singh, MLD	1770/F, Netaji Ngr	II	205	245	64	64	141	36	576	36	12	432	1008
9	Narain Singh, MLD	L327, Sewa Nagar	I	95	115	79	79	16	36	2232	102	12	1224	3456
10	Baij Nath Shah	L327, Sewa Nagar	I	95	115	79	79	16	36	2232	102	12	1224	3456
10	Baij Nath Shah	659/V, R.K.Puram	II	205	245	143	143	62	36	576	36	12	432	1008
11	Raj Singh, Mason	659/V, R.K.Puram	II	205	245	143	143	62	36	576	36	12	432	1008
11	Raj Singh, Mason	P334, Kasturba Ngr.	I	95	115	79	79	16	36	360	30	12	360	720
12	Ram Prakash	P334, Kasturba Ngr.	I	95	115	79	79	16	36	360	30	12	360	720
12	Ram Prakash	H234, Srinivasपुरi	I	95	115	85	85	10	36	360	30	12	360	720
13	Raj Vir	H234, Srinivasपुरi	I	95	115	85	85	10	36	360	30	12	360	720

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14	Devta Prasad	762 S-3, Pushp Vih	1	115	135	105	105	10	36	360	30	12	360	720
15	Hari Charan	1292/N, R.K.Puram	1	95	115	81	81	14	36	504	34	12	408	912
16	Nand Lal	767/VII, R.K.Puram	1	95	115	90	90	5	36	180	25	12	300	480
17	Mathai	C124, Netaji Nagar	1	95	145	74	74	21	36	756	41	12	492	1248
18	Ghuman Singh, MLD	242/N, M.B.Road	1	205	245	188	188	17	36	612	57	12	684	1296
													30936	

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2. Also it was noticed that the above 16 officials License fee schedule of Directorate of Estate, Govt. of India are not sent on line via E Awas programme. Compliance may be shown to Audit at the earliest.

The Division may also review any similar short deduction and the remedial actions may be taken under intimation to audit.

PARA-4
PARA 2 Para No. 2

Short Recovery of TDS amounting to Rs.3,984/-

(Audit Memo No.8 dated 16.7.2014)

As per the guidelines issued by the Directorate of Information and Publicity, Govt. of N.C.T. of Delhi, "all the media release – either of the Departments or DIP shall be routed only through D.I.P. But, in contravention to the above said Rules, the Division M – 113 released payments to M/s Pehchan Advertising and Marketing P. Ltd., 307-08, EMCA Chambers, Darya Ganj, Delhi as per details given below:

S. No.	Voucher No.	Date	Amount Paid Rs.	Remarks
1	53	14.2.2013	16462	
2	54	14.2.2013	16462	
3	55	14.2.2013	18291	
4	56	14.2.2013	16462	
5	57	14.2.2013	16462	
6	58	14.2.2013	18291	
7	59	14.2.2013	16462	
8	60	14.2.2013	16462	
9	61	14.2.2013	14633	
10	62	14.2.2013	14462	
11	63	14.2.2013	16462	
12	64	14.2.2013	18291	
		Total	199202	

In all the above cases, the Executive Engineer, M – 142 has flouted the prescribed rules for the release of advertisement which needs regularization of the competent authority under intimation to audit. Besides, TDS @ 2% has not been deducted on Rs.199202/-. Hence, an amount of Rs.3,984/- may be deducted from the firm, now, after due verification under intimation to audit.

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PARA 5

PARA 3

Para No. 3

Hire of Vehicle

(Audit Memo No.6, 6(a), 6(b) dated 14.7.14, 16.7.2014)

The test check of Cash Vouchers revealed the following shortcomings -

S. No.	Cash Voucher No.	Date	Amount Rs.	Remarks
1	38	5.5.12	49038	The A/A for the hire of vehicle not produced to audit.
2	68	18.6.12	54663	The A/A for the hire of vehicle not produced to audit.
3	17	7.8.12	110433	The A/A for the hire of vehicle not produced to audit.
4	125	27.8.2013	145669	The A/A for the hire of vehicle not produced to audit.
5	20	20.11.13	102166	The A/A for the hire of vehicle not produced to audit.
6	47	19.11.13	32026	The A/A for the hire of vehicle not produced to audit.

The Administrative Approval along with the relevant file, log book - all of the hired vehicle not produced to Audit for verification. The same may be produced at the time of next audit.

PARA 6

PARA 4

Para No. 4

Purchase of computer hardware and accessories

(Audit Memo No.9 dated 16.7.2014)

In pursuance of Department of Information Technology (D.I.T.), Govt. of Delhi, the computer hardware and its accessories may be purchased by the Head of the Department with the prior Technical clearance of the D.I.T., GNCTD. But in the following cases, violating both the tenets, the Division has purchased Computer and its accessories frequently as per details given below:

S. No.	Voucher No.	Date	Amount Rs.	Remarks
1	10	4.9.2013	69278	1 Computer
2	11	4.9.2013	115949	2 computers purchased

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3	63	18.6.12	90000	2 Desktop
4	63	18.6.12	80000	2 Desktop
5	63	18.6.12	15000	2 Laser Printer
6	63	18.6.12	40660	Extra Item
7	64	18.6.12	27990	HP Note Book
8	64	18.6.12	4500	Window 7 Home Basic
9	64	18.6.12	450	Norton Antivirus
Total Rs.			443827	

All the above purchases were made from the open market ignoring the guidelines issued by the D.I.T. The matching specification given by DGS & D or NICS I was not watched/recorded, as required under guidelines. The purchases made from the Open market were not done through e-procurement platform of I.T. Department, as required under guidelines.

Hence, the regularization of the expenditure from the H.O.D. and D.I.T. may be obtained under intimation to Audit. All similar other cases of violation of rules may be reviewed at the Division level and remedial action may be taken under intimation to Audit.

~~PARA 5~~
PARA 7

PARA NO. 5

Non observance of Delegation of Financial Power Rules

(Audit Memo No.6, 6(a), 6(b) dated 14.7.14 and 16.7.2014)

- (i) **Petrol** As per the guidelines of the Delhi Govt., POL per month per vehicle cannot exceed 200 litres. Ignoring the guidelines petrol in excess of 200 litres were consumed as per details given below :

S. No.	Cash Voucher No.	Date	Amount Rs.	Consumption of Petrol by DL3CBD3368
1	3	10.4.12	24439	355 Ltrs Petrol.
2	43	7.5.12	29439	425 Ltrs. Petrol.
3	49	13.6.12	29963	425 Ltrs Petrol.
4	83	28.8.12	28205	395 Ltrs Petrol.
5	84	28.8.12	23516	338 Ltrs Petrol.
6	32	15.4.13	33793	425 Ltrs. Petrol.
7	32	5.9.13	37168	455 Ltrs. Petrol.
8	46	19.11.13	31915	385 Ltrs Petrol.
9	16	3.3.14	29332	354 Ltrs Petrol.

The above mentioned fuel has been filled in the vehicle bearing registration No. DL3CBD3368 belonging to the Office of Superintendent Engineer M - 11. As the log

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book of the relevant vehicle is not made available in the Division, it could not be ascertained the total Petrol consumed per month by the Audit. In other words, it could be ensured whether the S.E. has consumed petrol over and above what has been mentioned above. The excess consumption of petrol needs the regularization of the competent authority under intimation to Audit

(ii) Miscellaneous Purchase (Audit Memo No.6, 6(a), 6(b) dated 14.7.14 and 16.7.2014)

Ignoring the delegation of financial power rules, the expenditure were incurred as per detailed below:

S. No.	Cash Voucher No.	Date	Amount Rs.	Remarks
1	9	4.3.14	2000	The reasons for incurring expenditure of sweeping charges (2/14) of RM, CM – 11 not explained
2	12	4.3.14	4000	The A/A for purchase of Toner and its issue not shown to Audit
3	13	5.3.14	4336	The A/A for purchase of Toner and its issue not shown to Audit
4	13	5.3.14	750	C.M.No.120 dt. 3.1.14, the A/Approval for printing visiting card not shown to audit.
5	17	7.3.14	26944	Almirah
6	18	7.3.14	83158	Chairs
7	1/10	7.3.14	1890	Antivirus
8	1/11	7.10.13	3350	HDD 500GB
9	2/1		1690	A/A for payment of other Debits for Rs. 674/- of Telephone No.26106924 not shown to audit.
10	134	26.3.14	1429	A/A for payment of other Debits for Rs. 776.78 of Tel. No.26167624 not shown to audit.
11	4	10.4.12	14450	The A/A for the deluxe seat and velvet cloth cover and other work of vehicle No.DL3 CBD3368 not shown to audit.
12	50	19.4.12	14020	The A/A for the work under taken on vehicle No.DL3 CBD3368 not shown to audit.
13	8/13	2.3.14	500	The A/A for the car wash not shown to audit. The car does not belongs to the Division

The regularization of the competent authority for the omission and commission listed above may be obtained under intimation to audit.

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PARA - 8

Non production of record

The following records/ documents for the period of Audit was not produced for audit verification :

1. Liveries Register
2. Non Consumable Register
3. Long Term Advance Register
4. Records pertaining to AM of photo stat machine
5. Spouse Information
6. LTC/ TA Register
7. Log book/ files pertaining to hire of vehicle.
8. Contractor Ledger
9. Class IV GPF Ledger, Broad sheet and relevant records

The above records may be produced for verification at the time of next audit.


(M Ramamoorthi)
I.A.O. - V

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Current Audit Report

During the course of current audit, 40 audit memos were issued including 2 record memos, highlighting various irregularities & recoveries to the tune of Rs 41584/- were issued. On the basis of compliance shown by the Department out of 40 memos 2 memos were settled on the spot and an amount of Rs 26957/- was recovered. Out of remaining 38 memos, 10 memo were converted into 8 para (2 memos were merged) and remaining 28 memo converted into Tan 19 (9 Memo merged) in the current audit report.

Details of Current Recovery (Audit period 2015-16 to 2016-17)

Memo/Para No.	Total Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
8	6145	5690	455
9	1275	1275	0
10	560	560	0
30	19432	19432	0
38	14172	0	14172
Total	41584	26957	14627

The internal audit report has been prepared on the basis of information furnished and made available by the PWD M-113(New) Brar Square New Delhi for the period 2014-15 to 2017-18. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non-information on the part of audit.

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PARA 1 - Recovery of License Fee Rs 455/-
(Memo No.8)

Dated: 08/08/2018)

License fee in respect of Central Government accommodations have been revised from July 2017 vide OM No.F.18011/2/2015-POL.III dated 19/07/2017. On scrutiny of PBR and Salary bills it has been observed that the department had made less deduction of license fee from the salary of the under mentioned employee which is not according to the revised rates as per details given below:-

S N o	Name and designation	Residential address	Period	Licen se fee due	License fee deducted	No of month	Amount recoverable
1	Rajbir Singh, Beldar	H No 234, Block H, Type I, Sri Niwas Puri, ND	7/17 to 7/18	150	115	13	455
	Total						455

HOS may ensure the recovery of 455/- from the concerned employees after due verification of facts and records under intimation to audit. Other similar cases may also be examined for the audit period.

*This para is settled
as recovery has been made
April 2018
DAs-23*

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~~PARA 6~~ **PARA 9: Irregular publication of advertisement**
(Memo No.11)

Dated: 08/08/2018)

As per the guidelines issued by the Directorate of information and Publicity. Department, Government of NCT of Delhi "all the media release- either of the department or DIP shall be routed only through DIP. But scrutiny /test check of the vouchers for the month of March, 2018 it has been noticed that:-

1. In contravention of the above said guidelines, the Division M-113 has released advertisement and payment to the following advertisement agencies directly. Some of the cases are as under:-

S. No	Voucher No	Date	Amount paid
1	33	08/03/2018	10352
2	34	08/03/2018	10380
3	35	08/03/2018	16267
4	36	08/03/2018	10352
5	37	08/03/2018	10381
6	38	08/03/2018	11973
7	39	08/03/2018	11973
8	40	08/03/2018	12059
9	41	08/03/2018	11944
10	42	08/03/2018	18770
11	43	08/03/2018	11945
12	44	08/03/2018	11944
13	45	08/03/2018	12087
14	46	08/03/2018	18799
15	53	14/02/2013	16462
16	54	14/02/2013	16462
17	55	14/02/2013	18291
18	56	14/02/2013	16462
19	57	14/02/2013	16462
20	58	14/02/2013	18291
21	59	14/02/2013	16462
22	60	14/02/2013	16462
23	61	14/02/2013	14633
24	62	14/02/2013	14462
25	63	14/02/2013	16462
26	64	14/02/2013	18291

1. The bills are neither verified nor their entry recorded in MB register/ advertisement expenses/contingency Register.

In all the above cases, the Executive Engineer M -113 may please get the expenditure incurred regularized from the competent authority.

ME

Para No. 7
PARA 3: - Purchases made outside GeM.

(Audit Memo No 12

Dated: 10/08/2018)

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As per the directions issued by the Finance (Accounts) Department, Govt of NCT of Delhi vide OM No. F20/08/2017/866-873 dated 24-06-2017 read with OM Dated 24-08-2017, the procurement of Goods & Services has been made mandatorily for all those goods or Services which are available on GeM.

On the scrutiny of Bills/Vouchers provided, it has been noticed that Division office continued to make purchases regularly from the local dealers in total violation of Govt. Guidelines and without procuring a non-availability certificate from GeM. Some examples are as under:-

S. No	Voucher No	Date	Amount paid	Item purchased
i	49	08/03/2018	12626/-	Computers accessories
2	52	08/03/2018	14931/-	Stationery items
3	77	20/03/2018	15045/-	Toner
4	76	20/03/2018	21476/-	Toner

Executive Engineer may please get the expenditure regularized from the competent authority, under intimation to audit.

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Page No. 8

PARA 4: Irregularities in repair of vehicle

(Audit Memo No. 26 Dated: 17/08/2018)

On test check of voucher for the audit period, it has been noticed that the following payments have been made for repair of vehicles:-

S No.	CV No	Date	Amount	Name of the Agency	Vehicle Number
1	192	31 March 18	17651	New Delhi Car Clinic	DL 6 C M5421
2	88	23 March 18	7677	New Delhi Car Clinic	DL 6 C M5421

HOO is competent to sanction an amount not more than 15000/- per annum per vehicle upon the approval of technical officer of the Directorate of Transport which has not been done in the instant case

Executive Engineer may, therefore, get the above expenditure regularized from the competent authority under intimation to audit.

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Page No. 9

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PARA 5: Purchase of petrol beyond prescribed limit.

(Audit Memo No. 27

Dated: 17/08/2018)

On test check of voucher for the audit period, it has been noticed that in the following cases payments on purchase of petrol have been made beyond prescribed limit:-

S No	Number of vehicle	CV No	Date	Amount	Consumed petrol
1	DL 6 C M5421	89	23March,18	23161	300
2	DL 7 C E8847	94	26 March 16	14315	220
3	DL 7 C E8847	68	27March 17	17827	220
4	DL3BD3368	3	10.04.2012	24439	355
5	DL3BD3368	43	07.05.2012		425
6	DL3BD3368	49	13.06.2012		425
7	DL3BD3368	83	28.08.2012		395
8	DL3BD3368	84	28.08.2012		338
9	DL3BD3368	32	15.04.2013		425
10	DL3BD3368	32	05.09.2013		455
11	DL3BD3368	46	19.11.2013		385
12	DL3BD3368	16	03.03.2014		354

Executive Engineer may regularize the excess consumption beyond 200 lt from the Finance Department, under intimation to audit.

Page No. 10

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PARA 6:- Non operation of 10 CA clause in agreement- i.e. payment due to/from contractor because of variation(increase or decrease) in prices of materials after receipt of tenders.

(Audit Memo No. 28

Dated: 20.08.2018)

On test check/scrutiny of records/information provided by the Division, it has been noticed that 10CA clause is applicable for different materials in a number of agreements but operation of 10CA clause has not taken place as is revealed from the index issued by government in the due to decrease in rates between 2014 to 2016. Details of some cases in which 10CA clause is applicable but not calculated by the Division at the time of finalization of final bill of the work are as under:-

Aggrement No.	Name of the Work	Tendered amount	Date of Start	Date of Completion
70/14-15	Providing Mastic work on Intersection on Various Roads such as Munirka Sliproad, near Jia Sarai, Malai Mandir, Africa Avenue at Junction of Ch. Jhandu Singh Marg, Major Som Nath Marg etc. under PWD Sub division M-1132. {54(418)}	9895844	20.10.14	18.1.15
46/15-16	Improvement of Ring Road from AIIMS to Hyatt Regency & Africa Avenue Road under PWD South Zone, New Delhi {54(559)}	4250126 0	15.10.15	14.11.15
54/15-16	Providing and fixing M.S. grills on central verge of MM road at Mahipalpur under PWD division M-113 (N), New Delhi. {54(541)}	5657227	25.10.15	23.01.16
97/16-17	Improvement of proposed model road from 'R' Block round about Rajender Nagar to Todapur crossing at Dev Parkash Shastri Marg New Delhi. {54(674)}	9920779	08.09.16	07.01.17
115/16-17	Road restoration of Various Roads cut by various agencies under Division SW R-I. (SH:- Restoration of road cut for laying of storm water drain at C-1 service road and Vatika marg under Sub-Division 1/SW R-I). {54(691)}	4964263	03.10.16	31.12.16
136/16-17	Improvement of riding surface of Shankar Road under PWD Sub Division-III, S.W.R.-I, New Delhi. {54(702)}	1045534 4	03.11.16	02.01.17

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137/16-17	Improvement of riding surface of PUSA Road under PWD Sub Division-III, S.W.R-I, New Delhi. {54(701)}	1280724 0	03.11.16	02.02.17
138/16-17	Improvement of riding surface of Ganga Ram Hospital Marg under PWD Sub Division-III, S.W.R-I, New Delhi. {54(700)}	4907960	03.11.16	02.01.17
139/16-17	Improvement of riding surface of Ram Nath Vij Marg under PWD Sub Division-III, S.W.R-I, New Delhi. {54(699)}	5061534	03.11.16	02.01.17

Regarding operational of Clause 10CA, a memorandum number 24/EE(V)IR/2015-VS-1 dt. 5/8/16 has been issued by the Vigilance Unit of the CPWD to examine the operation of clause 10CA in work completed and ongoing works for affecting recoveries in case of overpayment.

Executive Engineer may please examine and calculate the 10CA amount in all the cases from 2014-18 in which 10 CA is applicable but not calculated at the time of payment of final bill. If any overpayment is noticed due to minus 10CA amount, the same may be recovered after due verification of facts and figures from the contractor, under intimation to audit.

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Page No. 11
PABA 7: Short deduction of TDS under section 194 J amounting to Rs.14172 /-.

(Audit Memo No 38)

Dated: 21/08/2018)

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

During scrutiny of records of the office of The **EE PWD Road Maintenance Division 113** revealed that the said office has deducted TDS only @ 2 % from the professional instead of @ 10 % as detailed below:

Sl.No	V.No./Dated.	Name of work	Name of agency	Amount paid	Income Tax due @ 10 %	Income tax deducted @ 2%	Balance Income tax to be recovered
1	43/17.03.15	Topographical survey of proposed road under Sub Division 1133	TPA Engineering Consultancy Private Ltd	134938	13494	2699	10795
2	173/31.03.17	Topographical survey of MM Road from Fortis Hospital to Church (towards Andheria Mor)	Rao Engineering Enterprises	42210	4221	844	3377
Total							14172

Executive Engineer may get a certificate from the concerned firms to the effect that TDS against the aforesaid bills/vouchers has been deposited with the Income tax Department, under intimation to audit.

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PARA 8: NON PRODUCTION OF RECORD

(Audit Memo 1 Dated 06/08/2018)

The following records have not been produced for inspection to the audit.

1. Register of cheque book and receipt book
2. Property Register.
3. Form 16 for the audit period.
4. Stock Register(Consumable and non-consumable)
5. Postage Stamp Register.
6. Liveries Account.
7. LTC/TA/CEA/Conveyance Allowance Register
8. Electricity/Water/telephone Register.
9. Cash receipt in Form 3
10. Fidelity/Surety bond.
11. History sheet and log book of vehicles.
12. Contractor Ledger/Bill Register/Deposit Register/MB issue Register.
13. Arbitration cases file.
14. List of rescinded work/foreclose work/awarded but not completed work
15. File relating to hiring of private vehicle and AMC of computers/printers etc.
16. Hiring of Security services.
17. Liveries Register
18. Long Term Advance Register
19. Class IV GPF Ledger, Broad Sheet and relevant records
Records of agreement no 101/17-18,141/17-18,111/16-17,46/15-16,70/15-16
demanded for detailed audit vide memo no.14.

*This Para has been
taken as Fern
True Bhatt
DAs-23*

HC

TAN 1: - 18 Years' Service Verification

(Audit Memo No 3)

Dated: 07/08/2018)

As per rule 32(1) of CCS Pension Rules, the office is required to get the service verified from P.A.O. in respect of the official who have rendered 18 Years of Service or are to be retired with in the 5 years. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned in the prescribe Performa. On review/test check of the records in this regard it was noticed that the verification of service from PAO has not been done in the following cases:-

Sr. No.	Name & Designation
1	Nandan Singh Negi, Beldar
2.	Sri Niwar, Beldar
3	Mahesh Prasad, Beldar
4	Chand Ram, Beldar
5	Krishna Devi, Beldar
6	Dhan Raj, Beldar
7	Sona Lal, Beldar
8	Teekam Singh, Beldar
9	Hargyan Singh, Beldar
10	Veena Devi, Beldar
11	Pawan Kumar, Beldar

Similar cases may also be checked and the verification of qualifying services may be got done from P.A.O. under intimation to audit.

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TAN 2:
(Audit Memo No 4

Improper maintenance of Pay Bill Registers

Dated;-07.08.2018)

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During the test check of pay bill registers of the audit period from 2014-18, the following shortcomings have been noticed:-

1. Every entry in the PBR should be authenticated by a responsible person other than writer who will make his/her initial in token of correctness of the entry made, but it was seen that in a number of cases, entries in the PBR were not found checked/verified by writer and supervising authority.
2. Upper columns i.e. previous PBR No., PAN No., Service verified, GPF details pay band and other information of employee etc. have not been filled.
3. Abstract of Pay Bills (GAR-18) in the PBR has not been maintained. This should also be signed by the DDO.
4. Numerous cuttings & over-writings were noticed in the PBR which were not attested by the Competent Authority in the PBRs maintained by the School.
5. Page counting certificate has not been recorded in the PBRs.
6. Alphabetically Index of employees has not been maintained in the PBR. Totaling of all column of salary, allowances and deductions for income tax purposes have not been carried out in the PBR for the audit period. Hence the amount of gross salary, other allowances and deductions shown in the calculation sheet of income tax can be checked by the audit.
7. LPC of the employees who have joined/ transferred during the audit period has not been attached in the PBR.

Necessary steps may please be taken to update the PBRs at the earliest possible under intimation to audit.

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TAN 3: - Irregular maintenance of GPF Account of work charged staff.

Dated: 07/08/2018)

(Memo No.5

On scrutiny/ test check of records it has been noticed that the GPF Account of work charged staff has not been maintained properly. The irregularities are as under:-

1. Monthly subscription of GPF has not been posted in the GPF Ledger. Instead of posting monthly subscription, a computerized sheet of GPF account with interest has been pasted in the GPF Ledger.
2. Page counting certificate has not been recorded in the GPF Ledger.
3. Alphabetically Index of employees has not been maintained in the Ledger.
4. No detail of final payment made to the employees in the case of retirement has been made in the Ledger.
5. No documentary proof is available in the GPF Ledger of opening balance brought forward and subscriptions made in case of employees joined in this Division in the middle of the year.
6. Calculation of interest has not been made as per the prescribed formula under the GPF rules. During the year 2016-17 and 2017-18, Interest amount has been rounded off every month/half yearly instead of rounded it off at the end of the year on cumulative total of interest.

Necessary steps may be taken to update the PBRs at the earliest possible under intimation to audit.

KZ

TAN 4: - Short coming in maintenance of Service Books.

(Audit Memo No. 6)

Dated: 08/08/2018)

During the test check of Service books maintained by the Division, the following short coming has been noticed:-

1. The particulars of the each government servant at the first page of the service book should be re-attested after every five years and fresh photo graphs should be appended and attested after every 10 year. But on test check/scrutiny of service books it has been noticed that this has not been followed in most of the cases. Some examples are given below:-

Sr. No.	Name & Designation
1	Sri Niwar, Beldar
2.	Mahesh Prasad, Beldar
3	Chand Ram, Beldar
4	Krishna Devi, Beldar
5	Dhan Raj, Beldar
6	Sona Lal, Beldar
7	Teekam Singh, Beldar
8	Hargyan Singh, Beldar
9	Veena Devi, Beldar
10	Pawan Kumar, Beldar

2. **Service Book to be shown to the official every year as per SR 202:**

The Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been verified. Signature of official in Foreign Service will be obtained after the Accounts Officer has made necessary entries connected with Foreign Service. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. Showing the service book to the official and obtaining his signature therein has been complied with in respect of the previous financial year.

The Executive Engineer may get the all the service books of the employees updated under intimation to audit.

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TAN 5: Outsourcing the service of clerk, computer operator, Peons and Messengers.

(Audit Memo No 13

Dated: 10/08/2018)

On Scrutiny of Bills/vouchers No CV 100 dated 26/03/2018 and agreement No 206/EE/PWD/SWR.I/17-18, it has been noticed that the Division office had hired above mentioned workmen through outsourcing. The details are given below:-

Some examples are as under:-

S. No	Agreement No	Period of hiring services	Workman hired	Quantity in agreement
1	206/EE/PWD/SWR.I/17-18	06/04/17 to 05/04/2018	Messenger-1	12 months
			Computer Operator-3	36 months
			Peon -4	48 months
			Clerk -1	12 months

Executive Engineer may please get the approval of the competent authority, if not already obtained, for the above said outsourced staff and show it to the next audit.

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TAN 6: - Non Maintenance of contractor ledger.

(Audit Memo No 16 Dated: 13/08/2018)

Section 10.2 of CPWD Works Manual stipulates that the accounts relating to contracts should be kept in CPWA Form 43 as Contractor Ledger and separate folio or set of foils should be reserved for all the transactions with each contractor and it should be written up and maintained up-to-date.

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

Executive Engineer may please get the contractor Register prepared and show it to the next audit.

ME

TAN 7: - Non maintenance of register of bills
(Audit Memo No 17)

Dated: 13/08/2018)

As per para 10.1 of the CPWD Works Manual, a consolidated record of all the bills received from the subdivisions in respect of works/supplies should be maintained in the register of bills. The bills should be entered in the register strictly in the order of their receipts and the payment of the bills should also be made strictly in the order of their receipts. On scrutiny of relevant records/ information provided by the Division, it is revealed that the registers of bills were not maintained.

It was further noticed on scrutiny of relevant records/ information provided by the Division that the division had not maintained history sheets of the assets to record the details maintenance work carried out such as dates of works carried out, the nature of works done, expenditure incurred etc. in the absence of history sheet of repairs and maintenance work carried were not ascertainable.

Register of bills and history sheets of the assets with regard to repairs and maintenance works carried out should be maintained to ensure transparency in processing and payments of bills as well as transparency in taking up of maintenance works.

Executive Engineer may please get the Bill Register prepared and show it to the next audit.

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TAN 8: - Unrealistic ~~budget~~ estimate

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(Audit Memo No 18)

Dated: 13/08/2018)

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

On scrutiny/test check of the agreement register/list of the work provided to audit for 2015 to 2017-18, it has been noticed that majority of the tenders were awarded below the estimated cost. The details of tenders which were awarded more than 40% below are as under: -

FINANCIAL YEAR 2014-2015			
Agmt. No.	Name of work	Estimate Tender Amount	%age Below /Above
14	A/R & M/O to various Roads under PWD Division M-113 during 2014-15. SH:- Repair of Road with rubberised bitumen under Sub Division M-1133. {54(354)}	19,37,300/- 11,60,830/-	40.08% below
16	A/R and M/O to various roads under PWD Division M-113, New Delhi during 2014-15. SH- Provision of Manhole Opening over existing drain of Africa Avenue Road Under Sub-Division M-1132. {54(358)}	21,96,000/- 12,95,860/-	40.99% below
17	A/R and M/O to various roads under PWD Divn. M-113, New Delhi during 2014-15. (SH- Providing Services of Security Guard in the premises of PWD Division M-113 and PWD Circle M-14 office). {54(362)}	3,78,810/- 2,01,960/-	46.69% below
21	A/R and M/O to various roads under PWD Division M-113 during 2014-15. SH- Desilting of existing drainage system with Mechanical device on various roads under Sub Division M-1134. {54(364)}	29,06,250/- 15,76,200/-	45.77% below
28	A/R & M/O to various Roads under PWD Division M-113, During 2014-15. SH:-Painting of Kerb stones railing under sub division M-1133. {54(376)}	8,40,944/ 4,71,013/-	43.99% below
30	A/R & M/O to various Roads under PWD Division M-113, During 2014-15. SH:- Painting of Kerb stones under sub division M-1131. {54(374)}	10,84,556/- 4,16,578/-	61.59% below
31	A/R & M/O to various Roads under PWD Division M-113, During 2014-15. SH:- Painting of Kerb stones under sub division M-1134. {54(377)}	14,73,481/- 6,00,001/-	59.28% below
32	A/R & M/O to various Roads under PWD Division M-113, During 2014-15. SH:- Kerb stone and railing painting under sub division M-1132. {54(375)}	16,38,789/- 7,93,829/-	51.56% below

AR 2015-2016			
Agmt. No.	Name of work	Estimate Tender Amount	%age Below /Above
1	2	3	4

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	Improvement of four nos. of subways (AIIMS, Safdarjung Hospital, Nauroji Nagar and Hyatt Subway) under Sub Division M-1131 during 2014-15. {54(497)}	67,04,280/- 34,23,205/-	48.94% below
2	A/R & M/O to Various roads under PWD Division M-113(N) during 2014-15. (SH: Improvement of existing S.W. Drainage system on Shaheed Jeet Singh Marg). {54(492)}	34,83,850/- 19,81,962/-	43.11% below
3	A/R & M/O to various roads under PWD Division M-113(N) during 2014-15. SH:- Desilting of various drains by Super Sucker Machine of under Sub Divn. M-1131. {54(465)}	29,32,200/- 16,67,650/-	43.13% below
6	A/R & M/O to various roads under PWD Division M-113 during 2014-15. (SH: Patch Repair work on Kaifi Azmi Marg, Church Road, Vivekanand Marg, Vankateshwar Marg under Sub Division M-1132). {54(493)}	41,90,304/- 24,30,795/-	41.99% below
7	Restoration of Vivekanand Marg, Venkateshwar Marg and Church road including footpaths damaged by various agencies under Sub Divn. M-1132. {54(496)}	27,32,264/- 15,57,664/-	42.99% below
9	A/R & M/O to various Roads under PWD M-113 (N) during 2014-15. (SH: Providing access to drain for its effective cleaning along Venketeshwar Marg under Sub Division M-1132. {54(499)}	24,84,567/- 13,91,358/-	44% below
11	A/R & M/O to various Road under PWD Division M-113 (N), New Delhi dg.2015-16. SH: Providing access to drain for its effective cleaning along Church Road & Providing M.S. Grill, Raising of Manholes and other works on various Roads under Sub Division M-1132. {	19,24,391/- 11,10,374/-	42.30% below

FINANCIAL YEAR 2016-2017

Ag mt. No.	Name of work	Estimate Tender Amount	%age Below /Above
6	A/R & M/O to various Road under PWD Division South West Road-I dg.2015-16. SH: Road Marking Painting with thermoplastic paint of Bus Lanes of Various roads Under Sub-Division IV. {54(604)}	26,77,357/- 16,06,146/-	40.01% below
18	A/R & M/O to various Road under PWD Division South West Road-I dg.2015-16. SH: Painting of kerb stone, M.S. Railing etc. Under Sub-Division III. {54(606)}	12,40,484/- 6,01,511/-	51.5% below
20	A/R & M/O to various Road under PWD Division South West Road-I dg.2015-16. SH: Painting of kerb stone and railing of various roads Under Sub-Division-I. {54(610)}	28,50,882/- 12,95,726/-	54.55% below
21	A/R & M/O to various Road under PWD Division South West Road-I dg.2015-16. SH: Painting of kerb stone, M.S. Railing, Crash Barrier, Planters on Under Sub-Division IV. {54(609)}	28,43,063/- 13,36,240/-	53% below
24	A/R & M/O to various Road under PWD Division South West Road-I dg.2016-17. SH: Bus Lane Marking Under Sub-Division III. {54(611)}	28,13,535/- 15,15,728/-	46.13% below
42	A/R & M/O to various roads under PWD Division South West Road-I during 2016-17. SH:- Providing diesel pump for removing water logging etc. Under Sub Division-II. {54(639)}	11,40,303/- 6,44,760/-	43.46% below
44	A/R & M/O to various roads under PWD Division South West Road-I during 2016-17. SH:- Provision and Installation of Diesel Pumps during monsoon season Under Sub Division-III. {54(636)}	8,79,184/- 5,00,600/-	43.00% below

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45	A/R & M/O to various roads under PWD Division South West Road-I during 2016-17. SH:- Provision and Installation of Diesel Pumps Mayapuri during monsoon season Under Sub Division-IV. {54(637)}	.10,17,655/- 5,76,100/-	43.39% below
46	A/R & M/O to various roads under PWD Division South West Road-I during 2016-17. SH:- Providing Mobile Vehicle and Diesel Pump for rainy season for raining out water from roads Under Sub Division I. {54(638)}	8,59,077/- 4,86,690/-	43.35% below
50	A/R & M/O to various roads under PWD Division South West Road-I during 2016-17. SH: Comprehensive Maintenance of signages Under Sub Division-II. {54(642)}	4,71,717/- 2,61,331/-	44.60% below

FINANCIAL YEAR 2017-2018

Agmt. No.	Name of work	Estimate Tender Amount	%age Below /Above
10	A/R & M/O to various road under South West Road-I during 2016-17. SH: Repairing of Side Berm with RMC and Repairing of Footpath on Shankar Road, PUSA Road & Ganga Ram Hospital Marg etc. Under Sub Division-III. {54(815)}	44,07,652/- 23,55,008/-	46.57% below
11	A/R & M/O to various roads under PWD Division South West Road-I during 2016-17. SH: Improvement and repair works of footpath, central verge, berm and carriageway of various roads Under Sub Division-III. {54(794)}	64,39,028/- 35,17,641/-	45.37% below
14	A/R & M/O to various roads under PWD Division South West Road-I during 2016-17. SH: Mechanical Desilting by Super Sucker Machine of Storm Water Drain or Sewer Mixed Drain of various roads Under Sub Division-III. {54(808)}	73,35,548/- 40,10,344/-	45.33% below
17	A/R & M/O to various roads under PWD Division South West Road-I during 2016-17. SH: Painting of Kerb Stone and Railing at Various Roads Under Sub Division-I. {54(833)}	24,83,966/- 13,16,502/-	47.00% below
29	Road Restoration work cut by DRDO from Shankar Chowk to Opposite of Army 2 company HQ gate Vandematram Marg for laying OFC Cable Under Division-IV. {54(814)}	48,68,087/- 26,29,254/-	45.99% below
31	Restoration of Road cut by IGL on K.S. Krishnan Marg Under Sub Division-III. {54(840)}	28,56,652/- 16,85,425/-	41% below
32	A/R & M/O to various roads under PWD Division South West Road-I during 2017-18. SH:- Providing Mobile Vehicle and Diesel Pump for rainy season for raining out water from roads (Sec-I & II) Under Sub Division I. {54(845)}	13,20,958/- 6,66,000/-	49.58% below
33	A/R & M/O to various roads under PWD Division South West Road-I during 2017-18. SH:- Providing Mobile Vehicle and Diesel Pump for rainy season Under Sub Division V. {54(850)}	8,64,675/- 3,86,100/-	55.35% below

On completion of every work, it is certified by the competent authority that the work has been completed according to the technical specification and terms and condition of the agreement. Audit was not able to understand as to how contractors would be able to execute the work without compromising the quality of work because there is a provision of 15 percent contractor profit and over- head in the analysis of

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rates on the basis of which Scheduled Rates are worked out. There are several clauses in the contract to address the variation in the cost of material and labour as well to make sure that the minimum wages are paid to the labour. According to the terms and condition of the agreement, the contractor has to use the material of required quality and specification. So, in case a contractor quotes the rate more than 15 percent below the estimated cost, it means the contractor not only sacrificing his own profit but also ready to execute the work below prevailing rate in the market which seems unjustified in normal circumstances. It was observed that agencies are quoting the rate even more than 50 percent below estimated cost which indicates that either the estimates are not being prepared according to the actual site requirement and the estimated cost are inflated or the quality of work is being compromised at the time of execution of work. In a general view, it can be said that it is beneficial for the Department if rates are quoted far below the estimated cost but Audit is of the view that the estimates should be prepared more precisely and there should be such provision to make sure that the quality of work is not compromised in the works awarded below the estimated cost.

Executive Engineer may please look into the reasons of this steep variation and take necessary steps to minimize it by making realistic assessment.

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(41) (17) (15)

TAN 9: - Taking liability in excess of budget allotment.

(Audit Memo No 19

Dated: 13/08/2018)

According to section 2.1 5 of CPWD manual stipulates that no work should normally be commenced or any liability thereon incurred until an administrative approval has been obtained a properly prepared detailed estimate has been technically sanctioned and where necessary expenditure sanction has been accorded and allotment of funds made.

On scrutiny of records/information related to budget allotment and tender awarded for maintenance works provided by the Division, it has been noticed that allotment of funds made to the Division under 3054 Maintenance roads & bridges and comprehensive maintenance for maintenance work is less than the estimated cost of work awarded during the financial year 2016-17 and 2017-18. Details of budget allotment under 3054 maintenance roads & bridges and estimated cost of work awarded as per list information provided by the Division are as under :-

Financial Year	Budget allotment under 3054 maintenance roads & bridges	Budget allotment under 3054 Comprehensive Mainence	Budget allotment under 3054 for W/C Staff Salary	Estimated Cost of work awarded for maintenance of road and bridges
2016-17	1895 lacs	300 lacs	NIL	3545.47 lacs
2017-18	1750 lacs	200 lacs	450 lacs	3022.99 lacs

Remarks: In the budget allotment for the year 2016-17, the work charge salary budget is also included.

Division officer may ensure that the expenditure is incurred within the budget allotment of the financial year and not take unnecessary liability in excess of fund made available.

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TAN 10: - Irregularities in maintaining tender opening register.
(Audit Memo No 20 Dated: 14/08/2018)

According to the CPWA code, if deposits of earnest money are not refunded on the same day, it should be accounted for in the CB or noted in the register of interest-bearing securities in form 85. But on test check, it has been noticed that there is neither acknowledgement of bidder available in register of opening of tenders for the amount refunded on the same day nor the entry of non-refunded earnest money noted in the register of interest bearing securities/cash book. In the absence of the same, audit cannot verify whether the earnest money has been properly accounted for in accordance with CPWA Code/CPWD works Manual.

Executive Engineer may therefore look into it and ensure that tender opening Register is maintained as per the CPWA Code/CPWD works Manual and shown to the next audit.

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TAN 11: Discrepancies in vouchers/bills of payment of works.

(Audit Memo No 22

Dated: 14/08/2018)

On Scrutiny /test check of Bills/vouchers works payments for the audit period, the following irregularities have been noticed:-

1. On verification of the supporting vouchers i.e. sanction of deviations, extra items, substituted items attached with bills, it has been noticed that there are deviation in quantities of items and extra items/substituted items in the works executed. But in the bills, there are no remarks/reference given about the deviation of quantity i.e. increase or decrease in the quantities of items of work in reference with the agreement, sanctioned rate of quantity deviated, amount etc. Further no reference of sanction number , date, sanctioning authority have been given in the bill against the items in case of sanction of deviation, executed extra items/ substituted items. In the absence of this information in bills, it cannot be checked that all the deviation, extra items/ substituted have been approved by the competent authority without the detailed audit of every bill/voucher with agreement.
2. In the Deviation statement, Extra Items Statement, Substituted items statement sanctioned by the AE/EE, there are neither dispatch number, date of sanction nor endorsement to any authority i.e. AE/EE/Higher authorities/Contractor/Accounts functionaries etc. for information and necessary action.
3. In cases where the works are not completed within the stipulated date of completion. Extension of time without levy of compensation after approval of the competent authority should be issued in prescribed Performa given in Appendix 30 of CPWD Works Manual and in case of Extension of time with levy of compensation after approval of the competent authority should be issued in prescribed Performa given in Appendix 31 of CPWD Works Manual. But on test check, it has been noticed that Executive Engineer has not issued sanction of EOT with levy or without levy of compensation in prescribed Performa. It is issued on the application form and photocopy is attached with bill. Neither there is dispatch number, date of sanction nor endorsement to any authority i.e. AE/EE/Higher authorities/Contractor/accounts functionaries etc. for information and necessary action. Hence it cannot be audited that EOT have been approved by the competent authority with levy or without levy of compensation without detailed checking of application form. No reference has been given in the bills/vouchers about sanction of EOT with levy of compensation or without levy of compensation with dispatch number and date.
4. In a number of the Test Check Statement attached with works bills Voucher, test check of EE has not been filled with reference to MB number and page. Hence the mandatory test check of EE i.e. 10% of total work done cannot be checked without detailed audit of MB.
5. Check list has not been filled properly. A number of columns have been kept blank.
6. Details of some vouchers/ bills in which the above irregularities noticed are as under :-

S. No	Voucher No.	Date	Gross Amount of bill	Agreement Number
1.	162	31/3/17	1434397/-	128/EE/SWR-1/Pwd/2016-17
2	163	31/3/17	1341448/=	129/EE/SWR-1/Pwd/2016-17
3	211	31/3/18	368284/=	91/ EE/SWR-1/Pwd/2017-18
4	91	23/3/18	5571853/-	164/ EE/SWR-1/Pwd/2016-17

Executive Engineer may please take necessary corrective action, under intimation to audit.

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TAN 12: **Irregularities in maintenance of cash book.**

(Audit Memo No.23

Dated: 14/08/2018

During test check of cash books, the following irregularities have been noticed in the cash books maintained for the audit period 2014-15 to 2017-18:-

1. The mandatory page count certificate has not been recorded in cash book i.e. CB No. 9 & 10.
2. Total of the Cash book should be checked by other than the writer but the total on each page of cash book has been written from pencil and was not checked by other than writer.(example CB NO. 9 and 10)
3. Surprise check of cash at chest was not conducted to ensure that balances shown in the cash book tally with the balances in the cash chest.
4. Cutting not attested by the DDO (Example- page no. 70,190 in cash book no. 10 page no. 48 in cash book no. 9).
5. For every entry, there is a voucher setting forth full and clear particulars of the claim and all information, necessary for its proper classification and identification in accounts. But no complete information necessary for its proper classification and identification has been given in Cash Book i.e. agreement number in particular column, classification of charges etc. In the absence of complete information, the monthly account submitted to PAO cannot be checked with cash book.
6. Neither receipt number is mentioned in cash book in case of receipt of Govt. Money or office copy of receipt provided to audit for checking. According to the CPWA code 6.3.1 when money is received by government officer on behalf of government it should at once be brought to account in the Cash Book and a receipt in CPWA form 3 should invariably be granted to the payer. In the absence of office copy of receipt issued by Division, the receipt amount and particular cannot be cross verified by the audit with the entry made in cash book.
7. Road Restoration charges received online from 1/4/17 to 31/3/18 amounting Rs 42289793/- has been entered on 31/3/18 in CB-11/P-18 but no details necessary for its identification and classification has been entered in cash book.

Executive Engineer may take necessary corrective action, under intimation to audit.

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(37) (13) (4)

TAN 13: Non reconciliation of amount remitted into the bank and non-cancellation of time barred cheques.
(Audit Memo No.24

Dated: 16.8.2018)

On test check of Form 51 for the month or March, 18 it is noticed in Part I- Cash Remittances and Acknowledge-that there was a difference of Rs 2158 between the amount remitted by the Division and the amounts acknowledged by the bank/PAO. The difference of Rs 2158/- may be reconciled under intimation to audit.

Further in Part II of the Form 51- Cheque issued and paid-, cheques amounting to Rs 2289619/-pertaining to the period 2/2013 to 08/2017. As all the cheques amounting to Rs 2289619/- issued by the Division had become time barred as of date, these may be cancelled by the Division after due verification from bank (certificate from bank about nonpayment of cheques amounting to Rs 2289619/-) /PAO as there may be a chance of committing a mistake at the level of Division office in preparing Part II statement of the Form 51- Cheque issued and paid from the records of the Bank Statement.

The Executive Engineer may take necessary action to rectify the above anomalies, the under intimation to audit and show the outcome to the next audit.

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TAN 14: Irregularities in Road Cutting permission

(Audit Memo No. 25

Dated: 16/08/2018)

On test check of Road Cutting Register for the audit period, the following irregularities have been noticed:-

8. In a number of cases, the Division has received the applications from different agencies regarding road cutting permission but there is no entry of receipt of road cutting permission charges and the current status of the application of the agency as to whether road cutting permission has been granted or not and the requisite charges received or not.

Serial number of application in road cutting permission register	Name of the agency who applied for road cutting permission
51	MTNL
52	BSES
53	DJB
54	MTNL
57	Vodafone
177	DJB
178	MTNL
179	BSES
285	Reliance Jio

9. No entry related to deposit of road cutting charges in Govt. Treasury received from various agencies against permission i.e. TR-5/Form No. 3 number have been mentioned in the register. In the absence of this information, it cannot be cross verified/ checked by the audit that all the receipt have been deposited in the Govt. account.

Serial number of application in road cutting permission register	Name of the agency who applied for road cutting permission	Amount of road cutting charges received
56	TATA	343782
149	Air Tel	63485+ 15871
241	Air Tel	4207590+1051898
386	Vodafone	155894+38974

10. The mandatory page counting certificate has not been recorded in the road cutting permission register.
11. The entries in the register have not been signed by the writer and not verified by any other authority.

The Executive Engineer may take necessary steps to update the Road Cutting Register and show it to the next audit.

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TAN 15: - Delay in payment of final bill.

(Audit Memo No 29

Dated: 20.08.2018)

According to the section 30.2 of CPWD Work Manual 2014, the following time schedule for payment of bills and issue of completion certificates has been prescribed:-

Stage	Time Limit
1	2
Submission of final bill by the contractor	Within One month of the date of the final certificate of completion furnished by the Engineer-in-charge or 3 months of the physical completion of the work, whichever is earlier (Clause 9).
Payment of final bills for works up to Rs. 45 lakhs	2 months. (Clause 9) of receipt of final bill from the contractor
Payment of final bills for works over Rs. 45 lakhs and upto Rs. 2.5 crore.	3 months. (Clause 9) of receipt of final bill from the contractor
Payment of final bills for works over Rs.2.5 crore.	6 months. (Clause 9) of receipt of final bill from the contractor

On scrutiny/test check of the records/vouchers, it has been noticed that the bills are not paid according to time schedule prescribed in CPWD Manual. Details of some bills are as under:-

Sl.No.	Agreement no.	Tendered amount	Actual date of completion of work.	Voucher No/Date of payment	Remarks
1	130/16-17	1851685	29.11.16	93/24.03.17	
2	35/16-17	1560180	30.09.16	49/13.04.17	
3	38/16-17	1913230	07.04.17	133/23.06.18	
4	160/16-17	2208204	15.07.17	13/11.05.18	
5	139/16-17	5061534	31.12.16	91/31.08.17	
6	11/17-18	3517641	02.11.17	43/03.08.18	
7	44/15-16	45902487	20.06.16		Final bill yet to be paid
8	36/15-16	10872183	11.07.17		Final bill yet to be paid

Executive Engineer may ensure timely payment of the bills and show the outcome to the next audit.

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TAN 16: - Shortcoming in awarded and completed work

(Audit Memo No 30 to35
(Audit Memo No36, 37, 39

Dated: 20.08.2018)
Dated 21/08/20-18)

On test check/scrutiny of records of the works scrutinized by the audit vide aforesaid audit Memo, the following shortcomings have been noticed:-

A. Agreement No. 81/EE/PWD/M-113/16-17

1. According to section 5.2 of CPWD Works Manual, computerized MB should be machine numbered and MB number with total pages contained in MB should be given by the Division. But it has been noticed that computerized MB has been numbered manually and pages contained in MB is not certified by Executive Engineer.
2. The following Deviation Statement and Extra Item Statement were sanctioned but there are neither file number, dispatch number, date of sanction nor endorsement to any other authority i.e: AE/EE/Higher authorities/Contractor/Accounts functionaries etc. for information and necessary action. Only photocopies are attached with the bill.

Name of the Statement	Amount	Sanctioning Authority
Deviation Statement No. 1	114578/-	AE
Deviation Statement No. II	46419/-	AE
Deviation Statement No. III	509917/-	EE
Extra Item Statement No.1	89572/-	AE
Extra Item Statement No. II	563761/-	EE

3. No remarks/reference has been given in MB and Bill about the sanction of above mentioned Deviation Statement and Extra Item Statement by Competent Authority.
4. Further no reference of sanction of competent authority have been given in the Abstract of bill (against items of work in which quantity deviated more than 10% against agreement quantity and extra items executed).
5. As per Section 25.1 (4) of CPWD Works Manual, the Executive Engineer and Assistant Engineer should invariably, sign the Site Order Book in token of their having read all the instructions issued by various Officers and replies made thereto. In case the Executive Engineer or Assistant Engineer himself wants to give any instructions, he should record them in the Site Order Book. The compliance of orders/instructions given by the supervisory staff and the date(s) of its(their) compliance should be recorded side by side in the Site Order Book by the Junior Engineer/ Assistant Engineer with dated initials. The Executive Engineer should also periodically review the Site Order Book to ensure that it is being properly maintained and used. The Site Order Book should be consulted at the time of making payments to the contractor. On scrutiny of the Deviation Item and Extra Item statement, it has been noticed that deviations of work amounting 670914/- and extra items amounting Rs. 653333/- were executed in this work. It was, however noticed that in neither of the cases, the instructions for executing the items of work were recorded in the Site Order Book to authenticate issuance of instructions by the competent authority prior to execution of the work.
6. Every page of agreement is not signed by the executive engineer.
7. In cases where the works are not completed within the stipulated date of completion. Extension of time without levy of compensation after approval of the competent authority should be issued in prescribed Performa given in Appendix 30 of CPWD Works Manual and in case of Extension of time with levy of compensation after approval of the competent authority should be issued in prescribed Performa given in Appendix 31 of CPWD Works Manual. But on scrutiny of agreement and supporting documents of bill, it has been noticed that according to agreement clause 2 at page 26, the SE is the competent authority for fixing compensation under Clause 2.

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But Executive Engineer has issued sanction of EOT without levy of compensation on the application form without the approval of SE. Photocopy of application on which approval given by EE is attached with bill instead of issue of sanction of EOT on prescribed format. Neither there is file number, dispatch number, date of sanction nor endorsement to any authority i.e. AE/EE/Higher authorities/Contractor/accounts functionaries etc. for information and necessary action. No reference has been given in the MB and bills about sanction of EOT without levy of compensation.

8. In Test Check Statement attached with work bill, test check of EE has not been filled with reference to MB number and page.
9. Details of the period when the above mentioned road was last repaired along with nature of maintenance and its defect liability period has not been provided by the Division.

B. Agreement No. 55/EE/PWD/M-113/15-16

Apart from discrepancies pointed out in para (A) 1,3,4,6 above it is noticed that :-

1. The following Deviation Statement and Extra Item Statement were sanctioned but there are neither file number, dispatch number, date of sanction nor endorsement to any other authority i.e. AE/EE/Higher authorities/Contractor/Accounts functionaries etc. for information and necessary action. Only photocopies are attached with the bill.

Name of the Statement	Amount	Sanctioning Authority
Deviation Statement No. 1	424779/-	EE
Extra Item Statement No.1	80523/-	AE

2. Check list is not enclosed with bill.
3. FLR are neither attached with the bill nor provided to audit.
4. The Division failed to furnish the Site order book, Inspection register to audit.

C Agreement No.89/EE/PWD/M-113/14-15

Apart from discrepancies pointed out in para (A) 1,3,4,6 above it is noticed that:

1. According to the supporting documents of bills, the following Deviation Statement and Extra Item Statement were sanctioned but there are neither file number, dispatch number, date of sanction nor endorsement to any other authority i.e. AE/EE/Higher authorities/Contractor/Accounts functionaries etc. for information and necessary action except Deviation Statement number III. Only photocopies are attached with the bill.

Name of the Statement	Amount	Sanctioning Authority
Deviation Statement No. 1	118967/-	AE
Deviation Statement No. II	1091254/-	EE
Deviation Statement No. III	2065670/-	SE
Extra Item Statement No.1	119309/-	AE
Extra Item Statement No. II	1021098/-	EE
Extra Item Statement No. II	1432748/-	SE

2. Extra Item statement approved by competent authority, it is not mentioned that the rates approved are market rate or DSR rate minus 47.55%.
 3. The 3rd & Final Bill has been paid on 27/9/15 vide CV No.93 after withheld amount of Rs. 150000/- on a/c of non-sanction of Deviation. But according to the documents attached with bill, all the deviation statements were sanctioned by the competent authority.
 4. In cases where the works are not completed within the stipulated date of completion. Extension of time without levy of compensation after approval of the competent authority should be issued in prescribed Performa given in Appendix 30 of CPWD Works Manual and in case of Extension of time with levy of compensation after approval of the competent authority should be issued in prescribed Performa given in Appendix 31 of CPWD Works Manual. The work was completed on 27/4/15 instead of stipulated date of completion of 23/1/15 after a delay of 3 months 4 days.
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The 3rd & Final Bill has been paid on 27/9/15 vide CV No.93 without sanction of EOT from the Competent authority after withheld amount of Rs. 291486/-. No proof has been produced to audit regarding sanction of EOT till date.

5. According to the agreement, Clause 10CA is applicable for different types of Bitumen, Cement, Reinforcement bar TMT and Steel. The 3rd & Final Bill has been paid on 27/9/15 vide CV No.93 without calculating and sanction of 10 CA Statement from the Competent authority after withheld amount of Rs. 250000/-. This withheld amount has been released on 6/10/16 vide CV No.16 after calculating the 10CA amount of only Cement for the consumption of Jan.2016 amounting Rs. 3463/- instead of calculating the 10 CA amount on all items covered under 10 CA i.e. different types of Bitumen, Cement, Reinforcement bar TMT and Steel. It is irregular. Hence it is required to calculate the 10CA amount for all items covered under 10CA and recovered accordingly under intimation to audit.

6. According to the 3rd and Final Bill, Rs.50000/- each has been withheld for minor defects and non-submission of MCD Slip. But neither the related records nor the present status of the withheld amount has been produced to audit.

7. There is huge deviation and extra items amounting Rs.5849046/- which is 80.27% of the tendered amount. The Engineers who prepare the estimates are technical persons and experts in their field and it is expected that they are capable to ascertain the actual cost of work, quantity and item to be executed. But in the above cases, it appears that proper mechanism was not applied while preparing the estimates resulting in huge deviation and extra work. It seems that estimates were prepared on notional basis and not according to the requirement of site.

8. Though the work was delayed and completed on 27/4/15. The Performance Bank Guarantee for Rs.365000/- was not validated beyond 15/3/15.

9. Details of the period when the above mentioned road was last repaired along with nature of maintenance and its defect liability is not available with the Division.

D. Agreement No. 14/EE/PWD/M-113/17-18

Apart from discrepancies pointed out in para (A) 1,3,4,6 above it is noticed that:-

1. In cases where the works are not completed within the stipulated date of completion. Extension of time without levy of compensation after approval of the competent authority should be issued in prescribed Performa given in Appendix 30 of CPWD Works Manual and in case of Extension of time with levy of compensation after approval of the competent authority should be issued in prescribed Performa given in Appendix 31 of CPWD Works Manual. But on scrutiny of agreement and supporting documents of bill, it has been noticed that according to agreement clause 2 at page 26, SE is the competent authority for fixing compensation under Clause 2. But Executive Engineer has issued sanction of EOT without levy of compensation on the application form instead of issue of sanction of EOT on prescribed format without the approval of SE. Photocopy of application on which approval given by EE is attached with bill. Neither there is file number dispatch number, date of sanction nor endorsement to any authority i.e. AE/EE/Higher authorities/Contractor/accounts functionaries etc. for information and necessary action. No reference has been given in the MB and bills about sanction of EOT without levy of compensation
2. According to the special condition in agreement at page 55 for Super Sucker Machine, the payment shall be made on the basis on log book (related to operation of supper sucker machine) which format is also prescribed on page 55 but the division has failed to provide the log book to audit.
3. In Test Check Statement attached with work bill, test check of EE has not been filled with reference to MB number and page.
4. Check list has not been filled properly. A number of columns have been kept blank

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E. Agreement No. 109/EE/PWD/Div./113/2016-17

1. The tender was invited on 3/9/16 on 'Item Rate' basis for four items of work.
2. On the basis of eligibility, the financial bids of four bidders were opened on 9/9/16 for four bidders.
3. The comparative statement for rate of each item of work offered by the four bidders was as under:

Agmt. Item No.	Quantity	Units	M/s Amit Enterprises	M/s Sanjay Enterprises	M/s Jayant Singh	M/s Samridhi Construction	L-1 Vendor
1	25	M.T	10000	11250	11110	12000	M/s Amit Enterprises
2	10	Cum	1290	1100	1155	800	M/s Samridhi Construction
3	50	Each	900	995	730	900	M/s Jayant Singh
4	40	Sqm.	1450	1450	1720	900	M/s Samridhi Construction

It could be seen from above that despite the fact that M/s Amit Enterprises had quoted the lowest rate only for one item and that the tender was on 'Item Rate' basis. The award of work was regulated on the analogy of 'Percentage tendering basis' by aggregating rates of all items of work.

4. The Justification Statement prepared by the Division in comparison to the rates offered by M/s Amit Enterprises were as under:-

Agmt. Item No.	Quantity	Rate offered by M/s Amit Enterprises	Amount	Market Rate	Amount
1	25	10000	250000	15222	380550
2	10	1290	12900	1262.12	12631
3	50	900	45000	1182.50	59125
4	40	1450	58000	1263.12	50525

It could be seen from above that in case of two items of work, the Division had accepted rates offered by M/s Amit Enterprises even though they were in excess of the justification rates.

5. The scrutiny of the final payment made to the contractor revealed that the Division had to pay an extra amount of Rs. 47,377/- on account of items wherein M/s Amit Enterprises was other than L-1 as shown below:

Agmt. Item No.	Quantity actually executed	Amount paid to M/s Amit Enterprises	Amount payable at LI rates	Difference
2	10.26 cum	13235.40	8208 (800 x 10.26)	5027.40
3	55 each	49500	40150 (730 x 55)	9350
4	60 sqm.	87000	54000 (900 x 60)	33000
Total				47377.4

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F Agreement No. 70/EE/PWD/Div.M-113/14-15

Apart from discrepancies pointed out in para (A) 1,3,4,6 above it is noticed that:

1. The following Deviation Statement and Extra Item Statement were sanctioned but there are neither dispatch number, date of neither sanction nor endorsement to any other authority i.e. AE/EE/Higher authorities/Contractor/Accounts functionaries etc. for information and necessary action except the deviation sanctioned by SE. Only photocopies are attached with the bill.

Name of the Statement	Amount	Sanctioning Authority	
Deviation Statement No. I	98743/-	AE	
Deviation Statement No. II	464064/-	EE	
Deviation Statement No. III	2968173/-	SE	

2. According to the agreement, Clause 10CA is applicable. But neither the amount of 10CA is calculated at the time of finalization of Final bill nor any certificate is given in the MB and Bill that the amount of 10CA is not in negative and no amount is recoverable from the contractor on account of 10CA.
3. According to the Bitumen Register, some material is lying at site in spite of completion of work.
4. There is huge deviation amounting Rs. 3530980/- which is 35.68% of the tendered amount. It is mentioned in sanction of deviation "As per Requirement of site". The Engineers who prepare the estimates are technical persons and experts in their field and it is expected that they are capable to ascertain the actual cost of work, quantity and item to be executed. But in the above cases, it appears that proper mechanism was not applied while preparing the estimates or scope of work increased resulting in huge deviation. It seems that estimates were prepared on notional basis and not according to the requirement of site.
5. According to the terms and condition of the agreement at page 54, the P.G. proportionate to bituminous mastic work shall be released only after satisfactory completion of 5 year defect liability period. The work was completed on 5/11/14 and PG should be valid upto 5/11/19. But The Performance Bank Guarantee for Rs.494792/- was not validated beyond 31/5/15.

G Agreement No. 97/EE/PWD/SWR-I/D.S./17-18

Apart from discrepancies pointed out in para (A) 1,3,4,6 above it is noticed that:

1. The following Deviation Statement and Extra Item Statement were sanctioned but there are neither dispatch number, date of neither sanction nor endorsement to any other authority i.e. AE/EE/Higher authorities/Contractor/Accounts functionaries etc. for information and necessary action. Only photocopies are attached with the bill.

Name of the Statement	Amount	Sanctioning Authority	
Deviation Statement No. I	170874/-	AE	
Deviation Statement No. II	387147/-	EE	
Extra Item Statement No. I	165233/-	AE	
Extra Item Statement No. II	246681/-	EE	

it has been noticed that deviations of work amounting 558021/- and extra items amounting Rs. 411914/- were executed in this work. It was, however noticed that in neither of the cases, the instructions for executing the items of work were recorded in the Site Order Book to authenticate issuance of instructions by the competent authority prior to execution of the work.

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2. According to the agreement, Clause 10CA is applicable for cement in this work. But neither the amount of 10CA is calculated at the time of finalization of Final bill nor any certificate is given in the MB/ Bill that the amount of 10CA is not in negative and no amount is recoverable from the contractor on account of 10CA.
 3. Details of the road cutting charges received from various agencies against which this work is technically sanctioned and executed with deviation and extra items not provided to audit as this work is executed against deposit work head.

H: Agreement No. 137/EE/PWD/SWR-I/GNCTD/2016-17

Apart from discrepancies pointed out in para (A) 1,3,4,6 above it is noticed that:

1. The following Deviation Statement and Extra Item Statement were sanctioned but there are neither file number, dispatch number, date of sanction nor endorsement to any other authority i.e. AE/EE/Higher authorities/Contractor/Accounts functionaries etc. for information and necessary action. Only photocopies are attached with the bill.

Name of the Statement	Amount	Sanctioning Authority
Deviation Statement No. 1	819997/-	EE

On scrutiny of the Deviation Item, it has been noticed that deviations of work amounting 819997/- were executed in this work. It was, however noticed that no instructions for executing the items of work additionally were recorded in the Site Order Book to authenticate issuance of instructions by the competent authority prior to execution of the work.

2. According to the 2nd and Final Bill, Rs.50000/- has been withheld for 3rd party audit report. But neither the related records nor the present status of withheld amount has been produced to audit.
2. FLR are neither attached with the bill nor provided to audit.
4. The Division failed to furnish the Hindrance Register to audit.
5. Original MB of this work is -not produced to audit.

I. No.97/EE/PWD/SWR-I/16-17

1. MB of this work is not provided to audit.
2. According to the supporting documents of bills, the following Deviation Statement and Extra Item Statement were sanctioned but there are neither file number, dispatch number, date of sanction nor endorsement to any other authority i.e. AE/EE/Higher authorities/Contractor/Accounts functionaries etc. for information and necessary action except Deviation Statement number III sanctioned by SE. Only photocopies are attached with the bill.

Name of the Statement	Amount	Sanctioning Authority
Deviation Statement No. I	70045/-	AE
Deviation Statement No. II	676537/-	EE
Deviation Statement No. III	1824351/-	SE
Extra Item Statement No.1	55500/-	AE
Extra Item Statement No. II	1271742/-	EE

3. It has been noticed that deviations of work and extra items amounting Rs. 3898175/- were executed in this work. It was, however noticed that the instructions for executing the items of work were not recorded in the Site Order Book to authenticate issuance of instructions by the competent authority prior to execution of the work.
 4. According to the agreement, Clause 10CA is applicable. But neither the amount of 10CA is calculated at the time of finalization of Final bill nor any certificate is given in the Bill that the amount of 10CA is not in negative and no amount is recoverable from the contractor on account of 10CA.
 5. According to the final bill, the total work done is Rs. 14302674/- against the tendered amount of Rs.9920779/- which is 44.17 % more than the tendered amount. The Engineers who prepare the estimates are technical persons and experts in their
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(28) (12)

field and it is expected that they are capable to ascertain the actual cost of work, quantity and item to be executed. But in the above cases, it appears that proper mechanism was not applied while preparing the estimates or scope of work increased resulting in huge deviation and extra work. It seems that estimates were prepared on notional basis and not according to the requirement of site.

6. On checking of work file, it has been noticed that a memo has been issued by the Chief Engineer (south) vide letter no. CE/South/PWD/589 dt. 5.10.16 in which it is mentioned "mindless replacement of kerb stones with the new ones is being done which is totally undesirable and tantamount to causing wasteful expenditure". This letter appears to indicate the work done without actual requirement. Outcome of the complaint and memo may be informed.

Executive Engineer is requested to address the discrepancies pointed above after due verification of facts and figures and calculate the 10CA amount of all items covered under 10CA and recovered according if any overpayment noticed due to minus 10CA under intimation to audit.

Hk

TAN 17: **Improper maintenance of Agreement Register.**

(Audit Memo No 40)

Dated: 21/8/18)

During the test check of Agreement register of the audit period from 2014-18, the following shortcomings have been noticed:-

1. Every entry in the Agreement Register should be authenticated by a responsible person other than writer who will make his/her initial in token of correctness of the entry made, but it has been seen that entries in the agreement registers from 2015-16 to 2017-18 were not found checked/verified by writer and Executive Engineer.
2. No page numbering and Page counting certificate has not been recorded in the agreement register.

Executive Engineer is requested to address the above shortcomings and ensure proper maintenance of agreement register.

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(56) (2)

TAN 18: Heavy outstanding balances amounting to Rs. 319077460/- under Public Works (Suspense) Deposits.

(Audit Memo No. 2

Dated: 07/08/2018)

During test check of the monthly accounts of Ex. Engineer, Division M-113 for the Month of March, 2018, it has been observed that a heavy outstanding/unclaimed/unadjusted balance is still lying outstanding as on 31.3.2018 under the head "Public Works Deposits" 8443-Part-II/III/V as per details given below:-

Civil deposit of contractors as security (Part – II)	Rs. 7, 29, 56,630/-
Civil deposit public works to be done (Part – III)	
Deposit work	Rs. 19, 50, 50, 53/-
Civil Deposits other Deposit (Part – V)	
Misc. Deposit	Rs. 5, 10, 70,777/-

Total


Rs. 31, 90, 77,460/-

Part-II Deposits relates to recovery of security amount deducted from the contractor's bills. Part-III accumulation received from other agencies for execution of work. Part-V Deposits relates to withheld amount of non-sanction of EOT, testing defects or defects in works.

As per Receipts and Payment Rule, the undisputed/unclaimed amount which is lying more than 3 years should have been deposited to Govt. Account immediately. Executive Engineer is requested to work out the amount lying more than 3 years old and deposit the same into govt. account immediately after due verification of facts and figures under intimation to the audit.

Further, Deposit Register is required to be maintained in the prescribed form (PARA 15.5.1) of CPWA code and the transactions have to be posted under the respective prescribed detailed heads with reference to terms and conditions of the respective agreement but it has been noticed that no deposit register has been maintained/produced to audit as stipulated under CPWA code.

The Executive Engineer may please get the outstanding balances settled under intimation to audit.



(5) (1)

TAN 19: Irregularities in computation of Income Tax recoverable.

(Audit Memo No.21

Dated: 13.08.2018)

According to the Income Tax Act, an employee can claim deduction of maximum Rs 150000/- towards repayment of principal under Section 80 C and Rs. 200000/= towards payment/accrual of interest under Section 24 but the tax benefit of home loan under these Section for repayment of principal part of the home loan/interest are allowed after the construction has been completed and possession handed over. No deduction would be allowed under these sections for repayment of principal/interest for the years during which the property was under construction/possession was not handed over.

During test check of income tax calculation sheets for the F.Y. 2014-15 to 2017-18, it has been found that the rebate under Sec 24 and under section 80 C on account of payment of interest and Principal had been allowed to the following employee on the basis of only provisional certificate issued by respective lender bank/institution during this period instead of actual interest and Principal payment certificate issued by the lender bank after closing of the financial. Further no proof or record of possession letter/ completion certificate in case of loan for construction had been attached/obtained with computation of income tax statement at the time of allowing deduction under Sec 24 and under section 80 C:-

S No	Name and Designation of employee	Financial Year
1	Jai Pal, Beldar	2016-17

Executive Engineer may re-assess the income tax liability of the employee in the light of observation above and ensure that the deduction of income tax of the employee has been made correctly, under intimation to audit.

Similar other cases may also be checked for computation of income tax liability by the HOO.

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PART-II

CURRENT AUDIT REPORT (2018-2019)

**Para No. 1:- Execution of work with abnormally low rate.
(Ref. Audit Memo No.10 dated 19.08.2019)**

On test check of record, it has been observed that during the year 2018-19 in the following works, the tender amount was below more than 45% of the estimated cost. All the abnormally low rate works are certified by the engineers that work done as per CPWD specification. Estimate is being carried out on the basis of DSR 2014. During the year 2018-19 cost of almost all construction materials as well as labor cost also increased. It raises a serious question about the quality of work done and the method of estimation of the work. It needs elucidation that how the department ensures quality with this abnormally low rate quoted work. The below mentioned work should be referred to QCC of the department and report should be obtained. Details are given below:-

S.No.	Agreement No.	Name of Work	Agency	Estimated Cost (Rs.)	Tender Amount (Rs.)	% Below the Estimated Cost
1	17	A/R & M/O to various roads under PWD Division South West Road-I during 2017-18. SH: Comprehensive Maintenance of Various Types Signages on Various Roads Under Sub Division-I. {54(997)}	Shri Jayant Singh	18,54,359	8,57,485	53.76
2	28	A/R & M/O to various roads under PWD Division South West Road-I during 2018-19. SH:- Providing Mobile Vehicle and Diesel Pump for rainy season for draining out water from roads Under Sub Division III. {54(1034)}	Shri Nand Ram	11,28,519	4,98,800	55.98
3	31	A/R & M/O to various roads under PWD Division South West Road-I during 2018-19. SH:- Providing Water Tanker for Capacity of 10000 Ltr for Washing of Kerb Stone, Central Verge, Footpath, Road Signage For Sub Division-I, III, IV & V Under Sub Division-IV. {54(1038)}	Shri Kulwant Singh	12,85,608	6,22,320	51.59
4	32	A/R & M/O to various roads under PWD Division South West Road-I during 2018-19. SH:- Providing Mobile Vehicle and Diesel Pump for rainy season for draining out water from roads Under Sub Division V. {54(1036)}	Shri Kulwant Singh	10,77,489	4,92,390	54.30
5	33	A/R & M/O to various roads under PWD Division South West Road-I during 2018-19. SH:- Providing Mobile Vehicle and Diesel Pump for rainy season for draining out water from roads Under Sub Division II. {54(1033)}	Shri Kulwant Singh	7,47,279	3,81,600	48.27

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6	34	A/R & M/O to various roads under PWD Division South West Road-I during 2018-19. SH:- Providing and Operating Water Tankers of Capacity 10000 Ltr mounted on TATA 709 or Equivalent with required labour and T&P for Washing of Kerb Stone, Central Verge, Footpath, Road Signage (Sec-I & II) Under Sub Division-II. {54(1037)}	Shri Singh Kulwant	9,64,206	4,66,380	51.63
7	73	Road Restoration Cut by Various Agencies in South West Road-I during 2018-19. SH: Restoration of Road cutting, footpath and berm portion at Satguru Ram Singh Marg & Ring Road Under Sub Division-IV. {54(1078)}	M/s Dushyant Enterprises	54,11,829	28,79,093	46.80
8	81	A/R & M/O to various Road under PWD Division South West Road-I during 2018-19. SH: Painting of Kerb Stone & Railing at Various Roads Under Sub Division-I.	Shri MOHD AFTAB	32,62,757	12,52,572	61.61
9	82	A/R & M/O to various Road under PWD Division South West Road-I during 2018-19. SH: Painting of Kerb Stone, M.S. Railing, Crash Barriers, Planter Walls Under Sub Division-IV.	Shri MOHD AFTAB	29,13,794	11,18,606	61.61
10	83	A/R & M/O to various Road under PWD Division South West Road-I during 2018-19. SH: Painting of Kerb Stones, Toe Wall, Railings and Crash Barrier Under Sub Division-V.	Shri MOHD AFTAB	10,34,600	3,97,183	61.61
11	85	A/R & M/O to various Road under PWD Division South West Road-I during 2018-19. SH: Painting of Kerb Stones & Railing at Various Roads (Sec-I & II) Under Sub Division-II.	Shri MOHD AFTAB	15,23,265	5,84,781	61.61
12	91	A/R & M/O to various roads under PWD Division South West Road-I During 2018-19. SH: Misc. Repair Work on Various Roads Under Sub Division-III.	M/s Dushyant Enterprises	17,99,913	8,81,057	51.05
13	95	A/R & M/O to various roads under PWD Division South West Road-I During 2018-19. SH: Misc. Repair Work on Various Roads Under Sub Division-IV.	M/S AMIT ENTERPRISES	25,75,193	12,87,854	49.99
14	96	A/R & M/O to various roads under PWD Division South West Road-I During 2018-19. SH: Misc. Repair Work on Various Roads Under Sub Division-V.	Shri Singh Jayant	20,31,501	10,56,584	47.99
15	104	Road Restoration of Munirka Marg Cut by IGL for Laying Gas Pipeline South West Road-I Under Sub Division-V.	Shri Singh Jayant	4,87,279	2,60,061	46.63
16	108	A/R & M/O to various roads under PWD Division South West Road-I during 2018-19. SH: Supply of material for day to day maintenance Under Sub Division-IV.	Shri ARUN KUMAR SINGH	5,75,860	3,05,600	46.93
17	110	Road Restoration Cut by BSES, MTNL, IGL and other agencies from Vivekanand Crossing to CNG Pump & Vivekanand Crossing to Nelson Mandela Crossing on Outer Ring Road South West Road-I During 2018-19 Under Sub Division-I.	M/S Bhawani Constructions	41,28,618	21,06,834	48.97

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18	113	A/R & M/O to various roads under PWD Division South West Road-I during 2018-19. SH: Supplying and Stacking of Material for day to day maintenance of roads Under Sub Division-III.	M/s Dushyant Enterprises	4,53,812	2,42,200	46.63
19	116	Road Restoration Work Cut by DJB For Laying Water Pipeline Network Along the Entire Vasant Vihar Area (Paschimi Marg, Poorvi Marg & Basant Marg) Under PWD Division South West Road-I During 2018-19 Under Sub Division-II.	M/s AJAY CONSTRUCTION CO	40,69,183	22,51,886	44.66
20	133	Road Restoration of Swami Vivekanand Marg Cut by BSES For Laying of Cable for New load of 400 KW Under South West Road-I During 2018-19 Under Sub Division-II.	M/s Dushyant Enterprises	31,31,631	16,37,843	47.70
21	138	Restoration of Footpath, Carriage way and Drain on Girdhari Lal Goswami Marg, Dev Prakash Shashtri Marg and Shankar Road Damaged during laying of Services by IGL, DLI and Bharti Airtel Under SWR-I During 2018-19 Under Sub Division-III.	Shri Nand Ram	19,08,970	8,80,035	53.90
22	139	Road Restoration of Mehrauli Mahipalpur Road Cut by DJB along Sector A Pocket B & C and from BSES Office to Andheria More South West Road-I During 2018-19 Under Sub Division-V.	M/s A. Kumar	21,32,298	10,04,312	52.90
23	140	Road Restoration of Mehrauli Mahipalpur Road Cut by Reliance Jio and SDMC from Defence Enclave to Mata Chowk and Kishangarh to Sector A Pocket B & C Gate No. 7 respectively South West Road-I During 2018-19 Under Sub Division-V.	M/s A. Kumar	21,20,018	10,18,033	51.98
24	148	Restoration of Road on PUSA Road Damaged During Laying of Services by IGL Under SWR-I During 2018-19 Under Sub Division-III.	Shri Vijay Kumar	12,29,481	5,90,274	51.99

Similar other cases may also be reviewed under intimation to Audit.

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Para No. 2:- Delay in completion of work.
(Ref. Audit Memo No.11 dated 20.08.2019)

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

Sl. No.	Agreement No.	Name of Work	Agency Name	Tendered Amount	DOS	DOC	Delay (Approx.) Till date (20.08.19)
1	15	A/R & M/O to various Road under PWD Division South West Road-I dg.2017-18. SH: Providing Services of Clerk, Computer Operator, Peon and Messengers for Division Office Under Sub Division-IV. {54(1024)}	M/s TRENDY SECURITY SERVICES	17,97,298	28-04-18	27-04-19	3 Month
2	19	Construction of "Foot Over Bridge" with "Staircase" and "lift" for padestrians crossing near Mohammadpur Village at Africa Avenue Road, New Delhi during 2017-18. {54(461)}	M/s S S Chauhan & Sons	253,40,238	21-05-18	20-11-18	9 Month
3	20	A/R & M/O to various roads under PWD Division South West Road-I during 2017-18. SH: Providing Maintenance Van with required labourers and T&P including supply of materials for maintaining roads Under Sub Division-V. {54(1026)}	M/S AMOCON	11,30,000	29-05-18	28-11-18	8 Month
4	22	A/R & M/O to various roads under PWD Division South West Road-I during 2018-19. SH: Providing Services of Mobile Maintenance Vehicle for Day to Day Maintenance Work Under Sub Division-II. {54(1041)}	M/s SAMRIDHI CONSTRUCTION	5,82,494	30-05-18	29-09-18	10 Month
5	24	Improvement of drainage system at Dhaula Kuan loops during 2018-19. Sh:- Providing and Laying LA Pipe for pumping out of water from Wells and providing additional manholes and RCC Pipe line under Sub Division-IV. {54(1028)}	M/s Sharvan Construction Co.	30,57,743	29-05-18	28-07-18	1 Year
6	25	A/R & M/O to various roads under PWD Division South West Road-I during 2018-19. SH: Providing Services of Maintenance Van With required	Shri Kulwant Singh	28,30,355	01-06-18	30-05-19	2 Month

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		labour, T&P and Material Under Sub Division-I. {54(1040)}					
7	26	A/R & M/O to various roads under PWD Division South West Road-I during 2018-19. SH: Supplying and Operating Mobile Maintenance Vehicle for Sec-I & II Under Sub Division-III. {54(1042)}	Shri BISHWA MOHAN JHA	19,76,023	29-05-18	28-05-19	2 Month
8	35	A/R & M/O to various roads under PWD Division South West Road-I during 2018-19. SH:- Providing Mobile Vehicle and Diesel Pump for rainy season for draining out water from roads Under Sub Division IV. {54(1035)}	M/S AMIT ENTERPRISES	7,00,200	07-06-18	06-09-18	11 Month
9	45	A/R & M/O to various Road under PWD Division South West Road-I dg.2018-19. SH: Misc. Repair on Various Road Under Sub Division-V. {54(1055)}	M/S AMOCON	15,67,084	30-07-18	29-09-18	10 Month
10	52	A/R & M/O to various roads under PWD Division South West Road-I during 2018-19. SH: Repairs to Damaged Footpath & Drain, Berm Portion etc. at Service Road from Moti Bagh Crossing to Aradhana Enclave of Ring Road Under Sub Division-II. {54(1051)}	Shri BISHWA MOHAN JHA	20,91,031	02-08-18	01-11-18	9 Month
11	68	A/R & M/O to various roads under PWD Division South West Road-I during 2018-19. SH: Cleaning of Roads in Swachh Bharat Mission Movement Under Sub Division-V (Balance Work). {54(1085)}	M/s P K ASSOCIATES	7,99,884	21-09-18	20-04-19	4 Month
12	72	Development of Slip Roads at Junctions of Babu Genu Marg and Major Som Nath Marg on RTR Marg Under PWD Division South West Road-I, New Delhi. {54(1083)}	M/S Bhawani Constructions	31,76,161	03-10-18	02-01-19	7 Month
13	75	A/R & M/O to various roads under PWD Division South West Road-I during 2018-19. SH: Cleaning and Day to Day Maintenance of Various Roads Under Sec-I Under Sub Division-II. {54(1081)}	Shri Rajpal Sehgal	13,46,550	05-10-18	04-06-19	2 Month
14	79	A/R & M/O to various Road under PWD Division South West Road-I dg.2018-19. SH: Providing of Safety Person at Dhaula Kuan Subways New Delhi Under Sub Division-IV.	M/s STAR SECURITY AND PLACEMENT SERVICES	22,00,500	23-10-18	22-04-19	3 Month

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15	80	Providing and Fixing of Signage board on Dwarka approach road and VVIP Route to airport under PWD Division South West Road-I, New Delhi.	M/s Anil Engineering Works	15,94,612	26-10-18	25-01-19	6 Month
16	84	A/R & M/O to various Road under PWD Division South West Road-I during 2018-19. SH: Painting of Kerb Stone, M.S Railing etc. Under Sub Division-III.	Shri MOHD AFTAB	7,41,705	29-10-18	28-11-18	8 Month
17	99	A/R & M/O to various roads under PWD Division South West Road-I during 2018-19. SH: Providing Maintenance Van Under Sub Division-V.	M/s SAMRIDHI CONSTRUCTION	2,64,000	12-12-18	11-04-19	4 Month
18	101	A/R & M/O to Various Road Under PWD Division South West Road-I dg.2018-19. SH: Providing Water Tankers Capacity of 10000 Ltr for Sprinkling/Washing of Kerb Stone, Central Verge, Footpath etc. Under Various Sub Divisions.	M/S AMIT ENTERPRISES	5,66,820	27-12-18	26-03-19	4 Month
19	103	A/R & M/O to Various Roads Under PWD Division South West Road-I during 2018-19. SH: Removal of Malba & Upkeeping of Kachha Portion of various roads Under Sub Division-I.	Shri BISHWA MOHAN JHA	9,26,730	27-12-18	26-06-19	1 Month
20	112	A/R & M/O to Various Roads Under PWD Division South West Road-I During 2018-19. SH: Provisions of Speed Calming Measures on Various Roads of SWR-I, Under Sub Division-I	Shri BISHWA MOHAN JHA	17,41,651	23-01-19	22-03-19	4 Month
21	122	Providing and Fixing, Missing and Additional Retro Reflective Signage Boards on Various Roads during 2018-19 Under Sub Division-V, South West Road-I, Delhi.	M/s Anil Engineering Works	6,42,686	14-02-19	13-04-19	4 Month
22	125	A/R & M/O to various roads under PWD Division South West Road-I during 2018-19. SH: Provision of Table Top Near Sector-I Intersections, Vivekanand Marg, Ring Road as required by Delhi Traffic Police Under Sub Division-II. {54(1151)}	M/S Bhawani Constructions	7,05,994	03-03-19	17-04-19	4 Month
23	130	Providing and laying Stone Matrix Asphalt (SMA) on ROB Loha Mandi and Crossing on Girdhari Lal Goswami Marg (Road No. 89) Under PWD Division South West Road-I, Under Sub Division-III.	M/s Chaudhary Construction Company Private Limited	54,26,395	14-03-19	13-04-19	4 Month

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24	133	Road Restoration of Swami Vivekanand Marg Cut by BSES For Laying of Cable for New load of 400 KW Under South West Road-I During 2018-19 Under Sub Division-II.	M/s Dushyant Enterprises	16,37,843	14-03-19	13-05-19	3 Month
25	134	Widening of Tamil Sangam Marg at Deep MCD Nallah Under PWD South West Road-I During 2018-19 Under Sub Division-II.	M/s S Chauhan & Sons	50,80,430	14-03-19	13-06-19	2 Month
26	135	Construction of "Foot Over Bridge" with "Staircase" and "Lift" for pedestrians crossing near Mohan Singh Market at Tamil Sangam Marg (Road ID No. 141), New Delhi.	M/s S Chauhan & Sons	171,75,692	14-03-19	13-06-19	2 Month
27	139	Road Restoration of Mehrauli Mahipalpur Road Cut by DJB along Sector A Pocket B & C and from BSES Office to Andheria More South West Road-I During 2018-19 Under Sub Division-V.	M/s A. Kumar	10,04,312	14-03-19	13-05-19	3 Month
28	140	Road Restoration of Mehrauli Mahipalpur Road Cut by Reliance Jio and SDMC from Defence Enclave to Mata Chowk and Kishangarh to Sector A Pocket B & C Gate No. 7 respectively South West Road-I During 2018-19 Under Sub Division-V.	M/s A. Kumar	10,18,033	14-03-19	13-05-19	3 Month
29	148	Restoration of Road on PUSA Road Damaged During Laying of Services by IGL Under SWR-I During 2018-19 Under Sub Division-III.	Shri Vijay Kumar	5,90,274	03-04-19	02-05-19	3 Month
TOTAL				877,12,738			

From the above it is evident that the 29 works having tendered cost of Rs. 8,77,12,738/- were not completed till date. Reason for delay in completion of above work may be elucidated to the Audit. Similar other cases may also be reviewed under intimation to Audit.

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

Para No. 3:- Non levy of compensation in delayed work Rs. 58,28,370 /-.
(Ref. Audit Memo No.12 dated 20.8.2019)

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

Section 29.7 of CPWD works Manual stipulates that whenever any hindrance whether on part of department or on part of contractor comes to the notice of the Assistant Engineer, he should at once make a note of such hindrance in the register kept at site and immediately make a report to the Executive Engineer within a week. Further, Executive Engineer shall review the Hindrance Register at least once in

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a month. Each hindrance should be entered in the Hindrance Register which should be authenticated by the Executive Engineer and contractor. It is also mentioned in the manual that review of hindrance register shall be compulsory in division office by EE and AAO at the time of payment of each Running Account Bill and final bill and certificate shall be recorded that all up to date hindrances on part of department and contractor have been recorded in the hindrance register.

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

Sl. No.	Agreement No.	Name of Work	Agency Name	DOC	Delay (Approx.) Till date (20-08-19)	Tendered Amount	Amount of compensation not levied (@1.5% per month subject to 10% of TA) (Rs.)
1	15	A/R & M/O to various Road under PWD Division South West Road-I dg.2017-18. SH: Providing Services of Clerk, Computer Operator, Peon and Messengers for Division Office Under Sub Division-IV. {54(1024)}	M/s TRENDY SECURITY SERVICES	27-04-19	3 Month	17,97,298	80,878
2	19	Construction of "Foot Over Bridge" with "Staircase" and "lift" for pedestrians crossing near Mohammadpur Village at Africa Avenue Road, New Delhi during 2017-18. {54(461)}	M/s S S Chauhan & Sons	20-11-18	9 Month	253,40,238	25,34,024
3	20	A/R & M/O to various roads under PWD Division South West Road-I during 2017-18. SH: Providing Maintenance Van with required labourers and T&P including supply of materials for maintaining roads Under Sub Division-V. {54(1026)}	M/S AMOCON	28-11-18	8 Month	11,30,000	1,13,000
4	22	A/R & M/O to various roads under PWD Division South West Road-I during 2018-19. SH: Providing Services of Mobile Maintenance Vehicle for Day to Day Maintenance Work Under Sub Division-II. {54(1041)}	M/s SAMRIDHI CONSTRUCTION	29-09-18	10 Month	5,82,494	58,249
5	24	Improvement of drainage system at Dhaula Kuan loops during 2018-19. Sh:- Providing and Laying LA Pipe for pumping out of water from Wells and providing additional manholes and RCC Pipe line under Sub Division-IV. {54(1028)}	M/s Sharvan Construction Co.	28-07-18	1 Year	30,57,743	3,05,774
6	25	A/R & M/O to various roads under PWD Division South West Road-I during 2018-19. SH: Providing Services of Maintenance Van With required labour, T&P and Material Under Sub Division-I. {54(1040)}	Shri Singh Kulwant	30-05-19	2 Month	28,30,355	84,911
7	26	A/R & M/O to various roads under PWD Division South West Road-I during 2018-19. SH: Supplying and Operating Mobile Maintenance Vehicle for Sec-I & II Under Sub Division-III. {54(1042)}	Shri BISHWA MOHAN JHA	28-05-19	2 Month	19,76,023	59,281

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8	35	A/R & M/O to various roads under PWD Division South West Road-I during 2018-19. SH:- Providing Mobile Vehicle and Diesel Pump for rainy season for draining out water from roads Under Sub Division IV. {54(1035)}	M/S AMIT ENTERPRISES	06-09-18	11 Month	7,00,200	70,020
9	45	A/R & M/O to various Road under PWD Division South West Road-I dg.2018-19. SH: Misc. Repair on Various Road Under Sub Division-V. {54(1055)}	M/S AMOCON	29-09-18	10 Month	15,67,084	1,56,708
10	52	A/R & M/O to various roads under PWD Division South West Road-I during 2018-19. SH: Repairs to Damaged Footpath & Drain, Berm Portion etc. at Service Road from Moti Bagh Crossing to Aradhana Enclave of Ring Road Under Sub Division-II. {54(1051)}	Shri BISHWA MOHAN JHA	01-11-18	9 Month	20,91,031	2,09,103
11	68	A/R & M/O to various roads under PWD Division South West Road-I during 2018-19. SH: Cleaning of Roads in Swachh Bharat Mission Movement Under Sub Division-V (Balance Work). {54(1085)}	M/s P K ASSOCIATES	20-04-19	4 Month	7,99,884	47,993
12	72	Development of Slip Roads at Junctions of Babu Genu Marg and Major Som Nath Marg on RTR Marg Under PWD Division South West Road-I, New Delhi. {54(1083)}	M/S Bhawani Constructions	02-01-19	7 Month	31,76,161	3,17,616
13	75	A/R & M/O to various roads under PWD Division South West Road-I during 2018-19. SH: Cleaning and Day to Day Maintenance of Various Roads Under Sec-I Under Sub Division-II. {54(1081)}	Shri Rajpal Sehgal	04-06-19	2 Month	13,46,550	40,397
14	79	A/R & M/O to various Road under PWD Division South West Road-I dg.2018-19. SH: Providing of Safety Person at Dhaula Kuan Subways New Delhi Under Sub Division-IV.	M/s STAR SECURITY AND PLACEMENT SERVICES	22-04-19	3 Month	22,00,500	99,023
15	80	Providing and Fixing of Signage board on Dwarka approach road and VVIP Route to airport under PWD Division South West Road-I, New Delhi.	M/s Anil Engineering Works	25-01-19	6 Month	15,94,612	1,43,515
16	84	A/R & M/O to various Road under PWD Division South West Road-I during 2018-19. SH: Painting of Kerb Stone, M.S Railing etc. Under Sub Division-III.	Shri MOHD AFTAB	28-11-18	8 Month	7,41,705	74,171
17	99	A/R & M/O to various roads under PWD Division South West Road-I during 2018-19. SH: Providing Maintenance Van Under Sub Division-V.	M/s SAMRIDHI CONSTRUCTION	11-04-19	4 Month	2,64,000	15,840
18	101	A/R & M/O to Various Road Under PWD Division South West Road-I dg.2018-19. SH: Providing Water Tankers Capacity of 10000 Ltr for Sprinkling/Washing of Kerb Stone, Central Verge, Footpath etc. Under Various Sub Divisions.	M/S AMIT ENTERPRISES	26-03-19	4 Month	5,66,820	34,009

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19	103	A/R & M/O to Various Roads Under PWD Division South West Road-I during 2018-19. SH: Removal of Malba & Upkeeping of Kachha Portion of various roads Under Sub Division-I.	Shri BISHWA MOHAN JHA	26-06-19	1 Month	9,26,730	13,901
20	112	A/R & M/O to Various Roads Under PWD Division South West Road-I During 2018-19. SH: Provisions of Speed Calming Measures on Various Roads of SWR-I, Under Sub Division-I	Shri BISHWA MOHAN JHA	22-03-19	4 Month	17,41,651	1,04,499
21	122	Providing and Fixing, Missing and Additional Retro Reflective Signage Boards on Various Roads during 2018-19 Under Sub Division-V, South West Road-I, Delhi.	M/s Anil Engineering Works	13-04-19	4 Month	6,42,686	38,561
22	125	A/R & M/O to various roads under PWD Division South West Road-I during 2018-19. SH: Provision of Table Top Near Sector-I Intersections, Vivekanand Marg, Ring Road as required by Delhi Traffic Police Under Sub Division-II. {54(1151)}	M/S Bhawani Constructions	17-04-19	4 Month	7,05,994	42,360
23	130	Providing and laying Stone Matrix Asphalt (SMA) on ROB Loha Mandi and Crossing on Girdhari Lal Goswami Marg (Road No. 89) Under PWD Division South West Road-I, Under Sub Division-III.	M/s Chaudhary Construction Company Private Limited	13-04-19	4 Month	54,26,395	3,25,584
24	133	Road Restoration of Swami Vivekanand Marg Cut by BSES For Laying of Cable for New load of 400 KW Under South West Road-I During 2018-19 Under Sub Division-II.	M/s Dushyant Enterprises	13-05-19	3 Month	16,37,843	73,703
25	134	Widening of Tamil Sangam Marg at Deep MCD Nallah Under PWD South West Road-I During 2018-19 Under Sub Division-II.	M/s S S Chauhan & Sons	13-06-19	2 Month	50,80,430	1,52,413
26	135	Construction of "Foot Over Bridge" with "Staircase" and "Lift" for pedestrians crossing near Mohan Singh Market at Tamil Sangam Marg (Road ID No. 141), New Delhi.	M/s S S Chauhan & Sons	13-06-19	2 Month	171,75,692	5,15,271
27	139	Road Restoration of Mehrauli Mahipalpur Road Cut by DJB along Sector A Pocket B & C and from BSES Office to Andheria More South West Road-I During 2018-19 Under Sub Division-V.	M/s A. Kumar	13-05-19	3 Month	10,04,312	45,194
28	140	Road Restoration of Mehrauli Mahipalpur Road Cut by Reliance Jio and SDMC from Defence Enclave to Mata Chowk and Kishangarh to Sector A Pocket B & C Gate No. 7 respectively South West Road-I During 2018-19 Under Sub Division-V.	M/s A. Kumar	13-05-19	3 Month	10,18,033	45,811
29	148	Restoration of Road on PUSA Road Damaged During Laying of Services by IGL Under SWR-I During 2018-19 Under Sub Division-III.	Shri Vijay Kumar	02-05-19	3 Month	5,90,274	26,562
TOTAL						877,12,738	58,28,370

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

Para No. 4:- Non Revision of Technical Sanction
(Ref. Audit Memo No.13 dated 22.08.2019)

Section 2.3.5 of CPWD works manual stipulates that excess up to 10% of the amount of the administrative approval may be authorized by officers of the CPWD up to their respective powers In case it exceeds this limit a revised technical sanction must be obtained from the competent authority.

Test check of the record revealed that the gross bill of these works exceeded the Technical sanction by more than 10%.

Agreement No.	Name of Work	Name of Contractor	Amount of Technical sanction (Rs.)	Amount of Technical sanction (Col.4) plus 10% (Rs.)	Total expdr. of the Bill (Rs.)	Amount by which Technical sanction exceeded (Rs.) Col.6 - Col.5
1	2	3	4	5	6	7
3	A/R & M/O to various Road under PWD Division South West Road-I dg.2017-18. SH: Providing of Security Service & Messenger Under Sub Division-IV. {54(1020)}	M/s STAR SECURITY AND PLACEMENT SERVICES	3478400	3826240	4254405	428165
16	A/R & M/O to various Road under PWD Division South West Road-I dg.2018-19. SH: Comprehensive Maintenance Under Sub Division-I. {54(1027)}	M/s STAR SECURITY AND PLACEMENT SERVICES	3608600	3969460	4437408	467948
27	A/R & M/O to various roads under PWD Division South West Road-I during 2017-18. SH: Desilting of Various Storm Water Pipe Drains, Covered Drain etc by Super Sucker Machine on Swami Vivekanand Marg, Venkateshwar Marg, Kama Koti Marg, Tamil Sangam Marg, Poorvi Marg, Basant Marg I & II, Paschimi Marg, Kaifi Azmi Marg, Prem Nath Dogra Marg, Church Road (Sec-II) Under Sub Division-II. {54(1006)}	M/S RAJNISH YADAV	6131000	6744100	6776008	31908

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Planning Branch of this Division is directed to revise the Technical sanction and for the above cited work from the competent Authority under intimation to Audit.

Para No. 5:- Unrealistic Estimates. (Ref. Audit Memo No.14 dated 22.08.2019)

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

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

S.No.	Agmt. No.	Name of work	Agency	Tender Amount (Rs.)	Actual Payment made (Rs.)	Difference between Tender Amount & Actual payment made (Rs.)
1	3	A/R & M/O to various Road under PWD Division South West Road-I dg.2017-18. SH: Providing of Security Service & Messenger Under Sub Division-IV. {54(1020)}	M/s STAR SECURITY AND PLACEMENT SERVICES	36,36,432	42,54,405	6,17,973
2	9	A/R & M/O to various roads under PWD Division South West Road-I during 2017-18. SH: Desilting of Various Drains Under Sub Division-III. {54(1016)}	Shri Rajpal Sehgal	32,13,786	39,96,891	7,83,105
3	14	Road Restoration for the stretch between Nanakpura Petrol Pump to Motibagh Church Road Africa Avenue Near Sector-2 R. K. Puram cut by DJB for replacement of 1500 mm dia South Delhi Main and 1000 mm dia Palam Main in left out portion from Haiderpur Water Treatment Plant to Deer Park and Palam Reservoir South West Road-I Under Sub Division-II. {54(995)}	M/s Awasthi Construcion Co.	43,33,561	52,44,723	9,11,162
4	16	A/R & M/O to various Road under PWD Division South West Road-I dg.2018-19. SH: Comprehensive Maintenance Under Sub Division-I. {54(1027)}	M/s STAR SECURITY AND PLACEMENT SERVICES	38,71,920	44,37,408	5,65,488
5	23	Improvement of Footpath by providing disabled friendly provision on B.J. Marg from Outer Ring Road to Springdales School PWD Division South West Road-I Under Sub Division-I. {54(1039)}	Shri Kulwant Singh	37,99,776	45,31,491	7,31,715

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6	25	A/R & M/O to various roads under PWD Division South West Road-I during 2018-19. SH: Providing Services of Maintenance Van With required labour, T&P and Material Under Sub Division-I. {54(1040)}	Shri Kulwant Singh	28,30,355	35,33,898	7,03,543
7	27	A/R & M/O to various roads under PWD Division South West Road-I during 2017-18. SH: Desilting of Various Storm Water Pipe Drains, Covered Drain etc by Super Sucker Machine on Swami Vivekanand Marg, Venkateshwar Marg, Kama Koti Marg, Tamil Sangam Marg, Poorvi Marg, Basant Marg I & II, Paschimi Marg, Kaifi Azmi Marg, Prem Nath Dogra Marg, Church Road (Sec-II) Under Sub Division-II. {54(1006)}	M/S RAJNISH YADAV	54,69,780	67,76,008	13,06,228
8	44	Road Restoration cut by MTNL & BSES on Munirka Road, Outer Ring Road and Major Som Math Marg Under South West Road-I Under Sub Division-I, New Delhi. {54(1044)}	M/s MANAV CONSTRUCTION COMPANY	34,56,168	42,20,044	7,63,876
9	46	Restoration of Road, Footpath, Toe Wall, Drain etc. cut by BSES for Laying 33KV Cables on Shankar Road Under Sub Division-III. {54(1048)}	M/S NAND KISHORE YADAV	38,13,989	47,40,375	9,26,386
10	48	Road Restoration of Mehrauli Mahipalpur Road from DDA Sector E-2 Hosing to Ryan International School cut by BRPL for Laying 66 KV Electric Line for BPRD, NCRB & CISF Mahipalpur Under Sub Division-V. {54(1047)}	M/S Bhawani Constructions	31,86,607	37,36,053	5,49,446
11	66	Improvement of Riding Surface of main carriageway from Subroto Park to Army Hospital on Outer Ring Road under PWD Division South West Road-I, Under Sub Division-I, New Delhi. {54(1086)}	M/s Roadtech	63,56,963	75,78,872	12,21,909
12	69	Improvement of Dhaula Kuan Round About Ornamental Grills, Central Verge, Subways, Connected Island, Intersection Points, Footpath and round about grills under Sub Division-IV during 2018-19. {54(1043)}	M/S SHARVAN CONSTRUCTION CO.	40,90,394	51,09,501	10,19,107
13	73	Road Restoration Cut by Various Agencies in South West Road-I during 2018-19. SH: Restoration of Road cutting, footpath and berm portion at Satguru Ram Singh Marg & Ring Road Under Sub Division-IV. {54(1078)}	M/s Dushyant Enterprises	28,79,093	35,23,093	6,44,000

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14	88	Road Restoration of Ring Road cut by I.G.L. for laying 12" dia steel pipeline from Hyatt Regency to Moti Bagh Metro Station Under Sub Division-II, South West Road-I, Delhi during 2018-19.	M/s Roadtech	16,84,631	20,97,889	4,13,258
15	100	Improvement of Damaged Footpath, Drain etc. at Paschimi Marg (ID 782) Under Sub Division-II, South West Road-I, Delhi during 2018-19.	Shri Kulwant Singh	50,22,910	61,29,042	11,06,132
16	117	Improvement of Riding Surface of Arya Samaj Road, Gurudwara Road, S.K.Dass Road and Abdul Rehman Road Under PWD Division South West Road-I, Under Sub Division-III, New Delhi.	M/s Chaudhary Construction Company Private Limited	74,71,743	98,84,476	24,12,733
17	131	Improvement of Service Road from Masoodpur Flyover to Vasant Kunj Police Station & from ONGC Building to Priya Red Light and Footpath from Priya Red Light towards ONGC Building under PWD South West Road-I During 2018-19 Under Sub Division-I.	M/s Roadtech	41,80,034	51,89,537	10,09,503
18	136	Improvement of Riding Surface of Slip Road above Dwarka Underpass on Dwarka Approach Road Under PWD Division South West Road-I, Sub Division-I, New Delhi.	M/s Awasthi Construction Co.	43,07,299	54,74,479	11,67,180
TOTAL						168,52,744

From the above it indicates that the estimates were prepared in casual manner and proper site conditions were overlooked. It is also evident that the amount put to tender and amount actually paid in above 18 works executed during the year 2018-19 there amount of works were escalated aggregating to Rs.168.52 lacs.

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

Para No. 6: Short deduction of TDS under section 194(J) amounting to Rs.20,400/-.
(Ref. Audit Memo No.16 dated 22.08.2019)

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

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During scrutiny of records of the office of this Division revealed that the said office has deducted TDS only @ 2% from the professional instead of @ 10% as detailed below:

S.No.	V.No.	Dated	Name of Work	Name of Agency	Amount Paid (Rs.)	Income Tax due @ 10%	Income Tax deducted @ 2%	Balance Income Tax to be recovered
1	217	22.10.2018	Topographical survey of proposed road	TPA Engineering Consultancy Pvt. Ltd.	1,75,000	17,500	3,500	14,000
2	138	23.10.2018	Topographical survey of proposed road under Sub Division 1132	TPA Engineering Consultancy Pvt. Ltd.	80,000	8,000	1,600	6,400
TOTAL					2,55,000	25,500	5,100	20,400

Executive Engineer may get a certificate from the concerned firms to the effect that TDS against the aforesaid bills/vouchers has been deposited with the Income tax Department, under intimation to audit.

Para No. 7:- Irregularities/Shortcomings in the execution of work – Recovery of Rs.1,28,200/-.
(Ref. Audit Memo No.17 dated 23.08.2019)

Test check of the Final Bill of the following work for 2018-19 show that the Division has not followed the condition stipulated in the Agreements.

(i) Non deployment of technical staff at the work site:

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

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

S.No.	Name of Contractor & Agmt. No.	Estimated Cost (Rs.)	Period of work	Amount of compensation to be made (Rs.)
1.	M/s Nand Kishore Yadav. Agmt. No. 46/EE/PWD-SWR-I/2018-19	56,93,370.00	02.08.2018 to 10.10.2018 (2 months 10 days)	35,000.00
2.	M/s Sharvan Construction Co. Agmt. No. 69/EE/PWD-SWR-I/2018-19	68,16,188.00	24.09.2018 to 24.12.2018 (3 months)	45,000.00
3.	M/s Kulwant Singh Agmt. No. 100/EE/PWD-SWR-I/2018-19	86,06,769.00	16.12.2018 to 15.03.2019 (3 months)	45,000.00
			Total	1,25,000.00

(ii) **Non submission of fortnightly Labour Reports:**

As per clause 19 D of the General Conditions of Contract for CPWD works, the contractor has to submit the fortnightly Labour report in the division for the complete period of execution of work failing which the contractor is liable to pay Rs.200/- for each default as compensations. In the following cases neither such labour report is available nor the recovery was made from the bill by the Division:

S.No	Name of Contractor & Agmt. No.	Estimated Cost (Rs.)	Period of work	Amount to be recovered @ Rs.200/- per fortnight
1.	M/s Nand Kishore Yadav. Agmt. No. 46/EE/PWD-SWR-I/2018-19	56,93,370.00	02.08.2018 to 10.10.2018 (4 fortnight)	800.00
2.	M/s Sharvan Construction Co. Agmt. No. 69/EE/PWD-SWR-I/2018-19	68,16,188.00	24.09.2018 to 24.12.2018 (6 fortnight)	1,200.00
3.	M/s Kulwant Singh Agmt. No. 100/EE/PWD-SWR-I/2018-19	86,06,769.00	16.12.2018 to 15.03.2019 (6 fortnight)	1,200.00
			Total	3,200.00

The recovery of compensation for non-deployment of qualified technical staff and non-submission of fortnightly labour report as mentioned above **Rs. 1,28,200/- (1,25,000+3,200)** may be effected from the contractors after due verification of relevant facts under intimation to audit.

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Para No. 8:- Provision of Contingency and its Utilization during the period 2018-2019.
(Ref. Audit Memo No.18 dated 23.08.2019)

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

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

Financial Year 2018-19

S.No.	CV No.	Date	Type of Bill	Charged to	Amount
1	8	19.04.2018	Electricity Bill	A/R & M/O	10,000.00
2	10	20.04.2018	DJB Water Bill	A/R & M/O	3,782.00
3	12	27.04.2018	DJB Water Bill	A/R & M/O	6,809.00
4	13	27.04.2018	Electricity Bill	A/R & M/O	12,420.00
5	19	23.04.2018	MTNL Bill	A/R & M/O	2,505.00
6	20	23.04.2018	MTNL Bill	A/R & M/O	860.00
7	21	23.04.2018	MTNL Bill	A/R & M/O	1,379.00
8	22	23.04.2018	MTNL Bill	A/R & M/O	1,665.00
9	23	23.04.2018	MTNL Bill	A/R & M/O	1,823.00
10	24	23.04.2018	MTNL Bill	A/R & M/O	1,561.00
11	8	11.05.2018	Electricity Bill	A/R & M/O	10,000.00
12	53	15.05.2018	DJB Water Bill	A/R & M/O	1,918.00
13	58	16.05.2018	Repair of Computer	A/R & M/O	6,850.00
14	60	16.05.2018	Stationery	A/R & M/O	14,615.00
15	61	16.05.2018	Stationery	A/R & M/O	13,988.00
16	72	19.05.2018	Electricity Bill	A/R & M/O	21,670.00
17	73	19.05.2018	MTNL Bill	A/R & M/O	860.00
18	74	19.05.2018	MTNL Bill	A/R & M/O	2,854.00
19	75	19.05.2018	MTNL Bill	A/R & M/O	1,561.00
20	76	19.05.2018	MTNL Bill	A/R & M/O	1,823.00
21	77	19.05.2018	MTNL Bill	A/R & M/O	1,499.00
22	78	19.05.2018	MTNL Bill	A/R & M/O	1,379.00
23	79	19.05.2018	Electricity Bill	A/R & M/O	30,000.00
24	18	14.06.2018	Stationery	A/R & M/O	38,662.00
25	30	19.06.2018	Electricity Bill	A/R & M/O	28,700.00
26	33	20.06.2018	Electricity Bill	A/R & M/O	10,000.00

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27	35	23.06.2018	MTNL Bill	A/R & M/O	860.00
28	36	23.06.2018	MTNL Bill	A/R & M/O	2,870.00
29	37	23.06.2018	MTNL Bill	A/R & M/O	1,561.00
30	38	23.06.2018	MTNL Bill	A/R & M/O	1,823.00
31	39	23.06.2018	MTNL Bill	A/R & M/O	1,483.00
32	40	23.06.2018	MTNL Bill	A/R & M/O	1,379.00
33	41	23.06.2018	DJB Water Bill	A/R & M/O	2,979.00
34	2	05.07.2018	Conveyance	A/R & M/O	500.00
35	17	06.07.2018	Stationery	A/R & M/O	14,907.00
36	50	16.07.2018	Electricity Bill	A/R & M/O	32,360.00
37	51	16.07.2018	Electricity Bill	A/R & M/O	10,000.00
38	59	20.07.2018	Electricity Bill	A/R & M/O	16,040.00
39	81	26.07.2018	Stationery	A/R & M/O	12,191.00
40	39	15.09.2018	Stationery	A/R & M/O	13,780.00
41	16	05.11.2018	Conveyance	A/R & M/O	500.00
42	17	05.11.2018	Conveyance	A/R & M/O	500.00
43	18	05.11.2018	Conveyance	A/R & M/O	500.00
44	19	05.11.2018	Conveyance	A/R & M/O	500.00
45	20	05.11.2018	Conveyance	A/R & M/O	500.00
46	21	05.11.2018	Conveyance	A/R & M/O	500.00
47	22	05.11.2018	Conveyance	A/R & M/O	500.00
48	23	05.11.2018	Conveyance	A/R & M/O	500.00
49	24	05.11.2018	Conveyance	A/R & M/O	500.00
50	28	16.11.2018	Electricity Bill	A/R & M/O	16,120.00
51	49	27.12.2018	Electricity Bill	A/R & M/O	11,860.00
52	50	28.12.2018	Electricity Bill	A/R & M/O	12,820.00
53	34	25.01.2019	Electricity Bill	A/R & M/O	11,450.00
54	35	25.01.2019	DJB Water Bill	A/R & M/O	3,203.00
55	43	28.01.2019	Stationery	A/R & M/O	14,832.00
56	9	02.02.2019	Computer Item	A/R & M/O	8,554.00
57	10	02.02.2019	Computer Item	A/R & M/O	6,284.00
58	16	02.02.2019	Computer Item	A/R & M/O	18,300.00
59	17	02.02.2019	Computer Item	A/R & M/O	88,233.00
60	144	07.02.2019	Computer Item	A/R & M/O	4,543.00
61	202	25.02.2019	Computer Item	A/R & M/O	3,775.00
62	204	25.02.2019	Computer Item	A/R & M/O	23,670.00
63	1	02.03.2019	Electricity Bill	A/R & M/O	15,930.00
64	39	14.03.2019	MTNL Bill	A/R & M/O	4,245.00
65	40	14.03.2019	MTNL Bill	A/R & M/O	1,370.00
66	44	14.03.2019	Electricity Bill	A/R & M/O	18,010.00
67	102	25.03.2019	MTNL Bill	A/R & M/O	244.00

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68	103	25.03.2019	MTNL Bill	A/R & M/O	132.00
69	104	25.03.2019	MTNL Bill	A/R & M/O	1,770.00
70	105	25.03.2019	MTNL Bill	A/R & M/O	1,561.00
71	106	25.03.2019	MTNL Bill	A/R & M/O	1,823.00
72	107	25.03.2019	MTNL Bill	A/R & M/O	1,391.00
73	108	25.03.2019	MTNL Bill	A/R & M/O	1,379.00
74	109	25.03.2019	MTNL Bill	A/R & M/O	1,391.00
				TOTAL	6,19,306.00

The Department may take necessary action to regularize Rs.6,19,306/- with the approval of Finance Department, Govt. of NCT of Delhi in terms of OM No. F.1(9)/2015-16/Fin-Exp-4/Infra/6277-6416 dated 22.12.2015.

Para No. 9:- Purchase made outside GeM. (Ref. Audit Memo No.22 dated 26.08.2019)

As per the directions issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide OM No. F.20/08/2017/866-873 dated 24.6.2017 read with OM dated 24.8.2017 the procurement of Goods and Services has been made mandatory for all those goods or services which are available on Gem.

On the Scrutiny of Bills/vouchers provided, it has been noticed that Division office continued to make purchases regularly from the local dealers in total violation of Govt. Guidelines and without procuring a non-availability certificate from Gem. Some examples are as under:-

Sr. No.	Voucher No.	Date	Amount paid (Rs.)	Item Purchased
1.	60	16.05.2018	14,615/-	Stationery
2.	61	16.05.2018	13,988/-	Stationery
3.	17	06.07.2018	14,907/-	Stationery
4.	43	28.01.2019	14,832/-	Stationery
5.	9	02.02.2019	8,554/-	Computer accessories
6.	10	02.02.2019	6,284/-	Computer accessories
7.	16	02.02.2019	18,300/-	Computer accessories
		Total	91,480/-	

Executive Engineer may please get the expenditure regularized from the competent authority under intimation to audit.

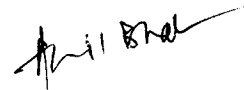
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Para No. 10:- Non Production of Records

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

2014-15 to 2017-18

1. Register of cheque book and receipt book.
2. Property Register
3. Form 16 for the audit period 2014-15 to 2017-18
4. Stock Register (Consumable and Non-Consumable)
5. Postage Stamp Register
6. Liveries Account
7. LTC/TA/CEA/Conveyance Allowance Register
8. Electricity/Water/Telephone Register
9. Cash receipt in Form 3
10. Fidelity/Surety bond
11. History sheet and log book of vehicles
12. Contractor Ledger/Bill Register/Deposit Register/MB issue Register
13. Arbitration cases file.
14. List of rescinded work/foreclose work/awarded but not completed work.
15. File relating to hiring of private vehicle and AMC of computers/printers etc.
16. Hiring of Security services
17. Liveries Register
18. Long Term Advance Register
19. Class IV GPF Ledger, Broad Sheet and relevant records
Records of agreement No. 101/17-18, 111/16-17, 46/15-16, 70/15-16 demanded
for detailed audit vide memo No.14.



(A.K. BHATT)
I.A.O, Audit Party No. XXIII

11

PART-III

TAN- 1: - Public Works (Suspense) Deposit. (Audit Memo No. 9 dated: 17.07.2019)

During the test audit of Monthly Accounts of **Executive Engineer (C), South West Road-I, PWD, Brar Square, Delhi Cantt., New Delhi** for audit period **2018-19**, it has been observed that a heavy outstanding/unclaimed/unadjusted balances is still lying in 8443-part-II/III/IV/V as on 31/03/2019, as per the detail given below:-

Classes of Details	Opening Balances	Credits during the month	Total (2+3)	Debit during the month	Closing Balance (4-5)
1	2	3	4	5	6
Civil Deposits Security Deposits (Part-II)	75991388	8245448	84236836	7241103	76995733
Civil Deposits Public Works Deposits (Part-III)	131593929	212812	131806741	9025465	122781276
Civil Deposits Unclaimed Deposits in the General Provident Fund (Part-IV)	0	0	0	0	0
Civil Deposits Other Deposits (Part-V)	43163507	13811513	56975020	16556809	40418211
Total	250748824	22269773	273018597	32823377	240195220

As per provisions of Para 21.6 of CPWD works manual, the divisional accountant should review monthly all deposits under Part-II and refund the security deposits, where due, without waiting for any application from the contractor. Heavy accumulation of **Rs. 76995733/- under deposit Part-II** indicates that the deposit register was not reviewed at divisional level from time to time. The register should now be reviewed and all deposits more than 3 years old where refund is not due should be credited to government account.

Accumulation of **Rs. 122781276/- (civil Deposits Public works)** is under Part-III was due to non-execution of works against deposits. If these works are not be executed, the deposit should be immediately be refunded to the depositor agency to avoid the blockage of funds so that the same can be utilized elsewhere

Deposits under Part-V amounting to **Rs. 40418211/-** has accumulated due to withheld amount from contractor bills on account of mile stone, EOT etc. Accumulation of balance under deposit part V was indicative of the fact that works from which these amounts were withheld have not been completed satisfactorily.

Division may work out the details of deposits of more than 3 years and credit in Government Revenue account under intimation to audit.

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TAN-2: - Uncleared Cheques (Ref. Audit Memo. No. 15 dated 22.08.2019)

Section 6.2.10 and 6.2.11 of Central Public Works Accounts Code states that cheques shall be payable at any time within three months after the month of its issue. If a cheque remaining unpaid for more than six months after the month of its issue and not surrendered for renewal/cancellation it should be cancelled.

Test check of Form CPWA-51 revealed that following 23 cheques amounting to **Rs. 8,70,17,855.00** /- were lying unpaid for a period ranging between 05 months to 06 years:

S.No.	Cheque No.	Date	Amount
1	268185	12.02.2013	5,013.00
2	268191	06.03.2013	2,033.00
3	265848	19.12.2014	8,000.00
4	265896	01.10.2014	5,000.00
5	265897	01.10.2014	14,790.00
6	404502	10.10.2014	17,007.00
7	537572	27.08.2016	10,000.00
8	570658	29.08.2016	8,05,132.00
9	570659	29.08.2016	11,72,626.00
10	570660	29.08.2016	1,41,121.00
11	537645	22.06.2017	23,500.00
12	537656	28.07.2017	72,370.00
13	537688	08.01.2018	82,055.00
14	537661	04.08.2017	13,027.00
15	870899	15.02.2018	40,986.00
16	537798	28.03.2019	30,000.00
17	870976	29.03.2019	3,66,977.00
18	870977	29.03.2019	9,57,239.00
19	870979	30.03.2019	209,02,389.00
20	870980	30.03.2019	107,38,277.00
21	870981	30.03.2019	323,49,063.00
22	870982	31.03.2019	45,61,020.00
23	870983	31.03.2019	163,47,865.00
		Gross Total	886,65,490.00
		Less	(16,47,635.00)
		Net Total	870,17,855.00

Till date the above cheques have not been cancelled remained un-cleared and have become time barred. Necessary action may be taken under intimation to audit.

[Handwritten Signature]

**TAN- 3: - Non Maintenance of Contractor Ledger
(Ref. Audit Memo. No.19 dated 26.08.2019)**

Para 10.2 of CPWD Works Manual stipulates that the accounts relating to contracts should kept in CPWA Form 43 as Contractor Ledger and separate folio or set of folios should be reserved for all transactions with each contractor and it should be written up and maintained up to date. It further stipulates that Divisional Accountant is responsible for correctness of entries in the ledger.

Test check of the records revealed that contractor ledger was not maintained. It could, therefore, not be verified in audit as to whether all the transactions viz. advance payments and secured advances were made in terms of provisions of the codes/manual/contracts. Besides liabilities if any, of the contractor and abstract of transactions relating to works could not be ascertained. Divisional Accountant is directed to maintain the Contractor Ledger in Division for monitoring the payments of advances and Secured Advances made to the contractors as per CPWD works Manual and compliance shown to next audit.

TAN. 4: - Review of Measurement Books (Ref. Audit Memo No. 20 dated 26.08.2019)

As per the para 7.13 of CPWD works Manual, Measurement Books (MBs) are required to be reviewed by Divisional Accountant (DA) under the supervision of Executive Engineer. The Assistant Engineers are required to submit the Measurement books in use in the sub Division to the Divisional Office from time to time so that at least once a year the entries recorded in each of the books are subjected to a percentage check. The Divisional Officer should ensure that this annual review is conducted regularly and positively every year. And remarks if any should be recorded and communicated to the Assistant Engineers concerned.

Test Check of the Measurement Books Register revealed that Measurement Books were neither reviewed by the Divisional Accountant nor the Assistant Engineers submitted the Measurement Books in the Divisional Office. Thus the provision of Manual in respect of review of Measurement Books was not adhered which indicates that there is no monitoring at the division level to check the receipt and issuance of measurement books to sub division.

The above irregularities may be removed and compliance be shown to the next audit.

**TAN. 5: - Shortcomings in Pay Bill Register (GAR-17 & GAR-18).
(Ref. Audit Memo No. 21 dated 26.08.2019)**

During test-check of PBRs, following irregularities were noticed:

1. **Page counting certificate was not recorded** - Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded.
2. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, DOI and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, details of loan/advances/refunds, etc. were not recorded in the PBRs, which is incorrect.
3. **Incomplete pay-scales** – In majority of cases, abbreviated scale-of-pay recorded.
4. **Incomplete particulars of advances** – Details of loan/advances/refunds, etc. are not recorded in many cases.



- 5. **Balance of advances not brought-forward** – Balance of advances were not shown brought-forward to the current year with its number of instalments in many cases.
- 6. **Past information not recorded** – Past information from the LPCs of the employees who are transferred-in to this unit were not noted in the PBR, (which are later-on required for purpose of income-tax recoveries, over-payment recoveries, etc.), which is irregular.
- 7. **Cutting & Overwriting** – Numerous cutting and overwriting noticed in the PBRs. were not attested by the competent authority, in the PBRs maintained by the office.
- 8. **GAR-18 not filled GAR-18** (Abstract of the pay bills)- Abstract of bills were not found recorded in the PBRs. Entries were not found checked and initialed by the competent authority for its correctness.

Rectifications of the above irregularities may be made and shown to next audit.

TAN. 6: - Irregularities in maintaining tender Opening Register.
 (Ref. Audit Memo No. 23 dated 26.08.2019)

According to the CPWA Code, if deposits of earnest money are not refunded on the same day, it should be accounted for in the CB or noted in the register of interest bearing securities in Form 85. But on test check, it has been noticed that there is neither acknowledgment of bidder available in register of opening of tenders for the amount refunded on the same day nor the entry of non-refunded earnest money noted in the register of interest bearing securities/cash book. In the absence of the same, audit cannot verify whether the earnest money has been properly accounted for in accordance with CPWA code/CPWD works Manual.

Executive Engineer may therefore look into it and ensure that tender opening Register is maintained as per the CPWA code/CPWD Works Manual and shown to the next audit.

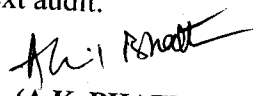
TAN. 7: - Non maintenance of register of bills. (Ref. Audit Memo. No.24 dated 26.08.2019)

As per 10.1 of the CPWD works Manual, a consolidated record of all the bills received from the subdivisions in respect of works/supplies should be maintained in the register of bills. The bills should be entered in the register strictly in the order of receipts and the payment of the bills should also be made strictly in the order of their receipts. On scrutiny of relevant records/information provided by the Division, it is revealed that the registers of bills were not maintained.

It was further noticed on scrutiny of relevant records/information provided by the Division that the division had not maintained history sheets of the assets to record the details maintenance work carried out such as dates of works carried out, the nature of works done, expenditure incurred etc. in the absence of history sheet of repairs and maintenance work carried were not ascertainable.

Register of bills and history sheets of the assets with regard to repairs and maintenance works carried out should be maintained to ensure transparency in processing and payments of bills as well as transparency in taking up o maintenance works.

It is advised to get the Bill Register prepared and show it to the next audit.


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