

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

Sub: - Audit report of office of the Executive Engineer, M-112(N)/WR-2 Sainik Vihar, Delhi-110034, Public works Department for the period 2010-19

INTRODUCTION

The test audit on the accounts of the office of the Executive Engineer, M-112(N)/WR-2 Sainik Vihar, Delhi-110034, Public works Department was conducted by field Audit Party No- III, comprising of Shri Ram Gopal Verma, I.A.O., and Sh. Satvinder Singh,AAO from 05.07.19 to 18.07.19 (10 working days). D.A.C.R audit of the said division has been conducted up to 2017-18

AIMS AND OBJECTIVE OF THE DEPARTMENT

PWD,M-112(N)/West Road-2 is a road maintenance division situated at Road No. 43, Sainik Vihar, Delhi- 110034. Total length of Roads under the jurisdiction of this division is 113.63 km approx. of different width of right of way ranging from 18m to 60.96m. The main function of the division is to maintain the roads in good condition for General Public Convenience. It also caters the requirement of various service agencies from time to time.

HOD/H.O.S/D.D.O's/CASHIERS-

The following officials have served as HOD/HOO/DDO/Cashier during 2010-19

S.No.	Name & Designation	From	To
Head of Office/DDO			
1.	Sh. Pramod Kumar,EE	01.04.10	25.07.11
2.	Sh. Sajal Mitra,EE	26.07.11	12.06.15
3.	Sh. C.P.Sharma,EE	12.06.15	31.10.15
4.	Sh. A.K. Sahana,EE	31.10.15	10.11.15
5.	Sh. R.K. Tripathy,EE	11.11.15	30.11.15
6,	Sh. D.V.S. Kansal,EE	30.11.15	19.01.17
7.	Sh. Manish Kaushik,EE	19.01.17	16.01.19
8.	Sh. Raj Singh,EE	16.01.19	Till date
Accounts Functionary			
1.	Sh. Des Raj Puria,AAO	01.04.10	July 13
2.	Sh. Bhumi Raj,AAO	Oct 13	Aug 16
3.	Sh. Giridhar Prasad,AAO	Sept 16	Till date
Cashier			
1.	Sh. Radhey Shyam,UDC	01.04.10	May14
2.	Sh. Chiranji Lal,UDC	May 14	Till date

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Budget Allocation and Expenditure for the year 2010-19

Year	Head	Budget (In lacs Rs.)	Expenditure (In lacs Rs.)
2015-16	Plan	3500.00	3151.06
	Non plan	2550.00	2436.01
2016-17	Plan	1200.00	730.70
	Non plan	3030.00	2125.38
2017-18	Plan	3300.00	3093.36
	Non plan	2775.00	2641.21
2018-19	Plan	2135.00	1131.11
	Non plan	3185.00	3182.62

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Statutory Audit

Statutory audit of the Executive Engineer, M-112(N)/WR-2 Sainik Vihar, Delhi-110034, Public works Department has been conducted by AG (Audit) upto 2017-18.

Vacancy Statement

Maintained at circle office However there are 40 officials are working as work charged staff

Maintenance of Records

The maintenance of records of Executive Engineer, M-112(N)/WR-2 Sainik Vihar, Delhi-110034, Public works Department for the period 2010-19 was found satisfactory subject of observations made in current audit report.PART-1A

Old Audit Report

The position of previous audit objections is as under :-

Year	Outstanding		Settled This Time			Still Outstanding		
	Para	Recovery	Para	No.	Recovery	Para	No.	Recovery
2006-08	04	0	01	04	0	03	1-3	0
2008-10	06	0	01	05	0	05	4-8	0
Total	10	0	02		0	08		0

PART-IB

Current Audit Report

This time 15 preliminary audit memos were issued, 01 memo have been settled on the spot remaining 13 memos have been converted into 08 paras & 06 TAN with the recovery of Rs. 3780/- and incorporated in Current Audit Report as Part-II.

Memo No.	Para No.	Subject	Recovery pointed out	Recovery effected/verified	Recovery still outstanding
12		Overpayment of Transport allowance	3780	0	3780
		Total	3780	0	3780


Internal Audit Officer

INTERNAL AUDIT REPORT FOR THE PERIOD 2006-2008

Para No. 1
(Reference memo No. 13 dated 27/11/2008)

Sub:- **Performance/ output of the division.**

As per CPWD manual section 28.1. at the time of issuing NIT for a particular work. The Engineer in Charge should specify the time allowed for completion of the work consistent with the magnitude and urgency of the work and as per Section 28.2, the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor. Section 28.3 further specify that the work shall throughout the stipulated period of the contract be proceeded with all due diligence (time being deemed to be the essence of the contract) on the part of the contractor. During the scrutiny of entries made in agreement register it has been observed that work of repair of Road at various places damaged by Hutchessar and I.G.L. (Agmt No.25) was awarded to Sh. Kalu Ram with the stipulated date of completion was 15/05/2007 at a tendered amount of Rs. 2074221/-. Till today the work is not completed and total payment of Rs. 85650/- has been made. Since almost 1.5 year has lapsed after the stipulated date of completion and only 40% work has been completed shows the snail. performance of the work. In accordance with Section 28.5 of CPWD Manual, the tender accepting authority shall review the progress of work each month with all the concerned disciplines including the contractor. In view of above, the factors affecting the progress may be identified and remedial measures may be taken to complete the above work under intimation to audit.

As per provision contained in CPWD Manual Vol.-II, Clause 25(2) and 23(3) deviation from the agreed quantity of work should be avoided. The examination of Agreement register revealed that out of 17 works finalized (Final Payment made) during 2007-08, some works are having huge excavations ranging upto the magnitude of 72% in the approved schedule of quantity and final payment, which indicates that the works have been finalised by the Division without proper planning and assessing the exact requirement. Few such illustrative instances in which huge deviation noticed are given below:-

Sl. No.	Agmt. No.	Name of Work	Estimated Cost	Tender ed Cost	Actual Exp.	% of Excess exp. over the tendered cost.
1	9	Repair of Road at various places on Road No. 28 and 29	347614	608325	851370	40
2	10	Patch repair to Road No. 51	255510	444587	605144	36
3.	20	Repair of Maduban Chowk side abutments	93939	172378	295780	72

Settled

IAO

R. G. VELMA

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Beside above, instance of inflated estimates for works prepared by the Division were also came to the notice of audit range. Between 25% to 79%, which are very much on higher side. Few such instances are given below:-

Sl. Np.	Agmt. No.	Name of work	Estimated Cost	Tendered Cost	Actual Exp.	% of inflation
1.	03/2006-07	Desilting of sub drain from RD 12.300 to RD 15.500 Km	344709	120441	25294	79
2.	07/2006-07	Desilting of sub drain	130068	54629	24390	55
3.	09/2006-07	Desilting of sub drain from RD 15.500 to RD 18.200 Km	207196	84950	63665	25
4.	06/2007-08	Railing kerb stone and Road Marking at Road No. 51	196601	243785	117195	52

- All the above cases alongwith other similar cases may be reviewed and reasons for improper preparation of estimate may be identified, so that recurrence of such instance may not happen in future. Action taken in the matter may also be intimated to audit.

Para No. 2

(Reference memo No. 02 dated 11/11/2008)


Sub:- Dues of Rs. 5,53,71,655/- from M/o Shipping and Transport, GOI.

The test check of monthly accounts of PWD-VI (M-311) for the period 2006-08, reveals that an amount of Rs. 5,53,71,655/- (as per annexure) is still outstanding from M/o Shipping and Transport, GOI under the head cash settlement suspense account. This amount is due for work executed on behalf of the said Ministry from 1988-89 to 2004-05. As per the Para 17.2.1(b) of CPWD code the transactions on account of supplies made or service rendered etc should be classified under the head cash settlement suspense account" these transactions as and where take place should be posted in the suspense register. The register should be submitted to the divisional officer/Accountant every month to enable him to see that the register are properly maintained and that there is no inward sufficient reasons and prompt actions required to be taken by the division to stand the outward claims.

The non recovery of Rs. 5,53,71,655/- needs clarification which may be recovered under intimation to audit

DETAILS OF CSSA CLAIMS
FOR THE MONTH OF 11/2008

Year	Opening Balance	Addition during the month	Total Rs.	Clearance during the year	Closing Balance
1988 - 89	150000.00	.....	150000.00	.....	150000.00
1989 - 90	1750000.00	.....	1750000.00	.....	1750000.00
1991 - 92	3444368.00	.....	3444368.00	.....	3444368.00
1993 - 94	6592765.00	.....	6592765.00	.....	6592765.00
1994 - 95	7015579.00	.....	7015579.00	.....	7015579.00
1995 - 96	7159128.00	.....	7159128.00	.....	7159128.00
1996 - 97	14508994.00	.....	14508994.00	.....	14508994.00
1997 - 98	45622689.00	.....	45622689.00	.....	45622689.00
1998 - 99	46733749.00	.....	46733749.00	.....	46733749.00
1999 - 2000	49343230.00	.....	49343230.00	.....	49343230.00
2000 - 01	56093799.00	.....	56093799.00	.....	56093799.00
2001 - 02	57840626.00	.....	57840626.00	.....	57840626.00
2002 - 03	104311233.00	.....	104311233.00	.....	104311233.00
2003 - 04	143144316.00	.....	143144316.00	.....	143144316.00
2004 - 05	59920983.00	.....	59920983.00	.....	59920983.00
2005 - 06	.....	.....	.....	4549328.00	-4549328.000
					55371655.00


 Executive Engineer
 CRM Division-M-311,
 Road No.43, Sainik Vihar,
 Near Keshav Mahavidyala
 Delhi-34

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Para No. 02 2
(Reference memo No. 05 dated 14/11/2008)

Sub:- No action taken for late completion of work.

Name of Work:- Remodelling of Alipur Drain by construction reinforced cement concrete trunk drain along old G.T.K. Road from Alipur Bypass Road junction to Budhpur Main Drain, Delhi (Agreement No. 11,2007-08)

The scrutiny of the concerned file of the above work revealed that the estimated and tendered cost of the above work was Rs. 1,17,68,486/- and Rs. 2,21,91,834/-. The work was awarded to the lowest bidder M/s Minshi Ram Kharbanda with the stipulated date of start and completion was 13/11/2007 and 12/05/2008. The extension of time was granted by the division two times first from 13/05/2008 to 31/05/2008 and then from 31/05/2008 to 15/06/2008. The work was actually completed on 28.06.08. The contractor has not applied for extension of time till the time of audit. The Division has not imposed any penalty on contractor for completing the work after 15.06.08 (i.e. granting extended date) which needs clarification.

Para No. 04 3
(Reference memo No. 09 dated 25/11/2008)

Sub:- Exp. on hiring Private Security Guards without observing code formalities.

The test check of agreements of PWD VI(M-311) reveals that the Division is hiring personal/private security guards. The scrutiny of records produced to audit shows that work of providing security guards for watch and ward at Sub Division-II office and enquiry office at Vikas Puri was awarded to M/s Group Ten Security Service Pvt. Ltd. for a tendered amount of Rs. 3,60,503/- for which no prior approval of Finance Department and Clearances of A.R/ Department regarding the need and number of such out sourced Services/persons was obtained before awarding the work to above Private agency. Hence expenditure of Rs. 360503/- is an irregular expenditure. Since the records of security of other sub divisions was not produced to audit, hence similar types of other cases may be reviewed and action may be taken to make the payment as per the latest order no. 8/3/2007-AC/DSFA/1898 dated 10/10/2007 of Finance Department under intimation to audit.

Para No. 05⁴
(Reference memo No. 08 dated 21/11/2008)

Sub:- Public Works Deposit

During the test audit of PWD-VI (M-311) Sainik Vihar, it reveals that a sum of Rs. 92,15,843/- is still lying unclaimed/ unadjusted under the head "Public Works Deposit" 8443- Part-III as per the detail given below:-

In case of Road cutting by some agency for any reason, the division recovers in advance the cost of restoration of such damages to the road from that agency. The division takes the restoration work by its own from the restoration charge, so received from the concerned agency. In most of the cases the amount recovered, as restoration charges are more than the expenditure incurred on restoration by the division. As a result saving takes place which is lying in Part-III. As excess amount is the property of the agency so either it should have been paid back to the agency or to be deposited in Govt. A/c. Non deposition of this amount resulted in creation of unproductive fund of Rs. 92,15,843/- in Part-III

Steps may be taken to deposit/clear the above outstanding balances after due verification, under intimation to audit.

Para No.:-06⁵
(Ref. Memo No.1, 1A, 1B, 1C, 1D, 1E, 1F, 1G dated 04.11.08,05.11.08,06.11.08, 10.11.08,11.11.08,17.11.08,26/11/2008)

Sub:-

Non production of Record.

1. Govt. Vehicles record, History sheet and Hired vehicles.
2. Cases of Road cutting.
3. All record of sub divisions.
4. Record of photocopier, Stationery, Computers, Fax Machine
5. T & P Register/Property Register
6. Un serviceable items/Auction register.
7. Inspection report JE's/AE's/Ex. Engineer etc.
8. EMD Register.
9. Monthly progress register of works
10. Agreement no. 16,21, and 25 for the year 2006-07
11. Contractor Ledger/ work Abstract.
12. Spouse information.
13. Courts cases/Arbitration cases

G. Sharma
(GITA SHARMA)

IAO

Party No IX

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Party No. 3
IAO
Room 60/11/2008

Test Audit Note 1
(Reference memo No. 04 dated 11/11/2008)

Sub:- GPF Account

The Test check of the GPF record of Class-IV employee of PWD-VI (M-311) for the period 2006-08 shows the following discrepancies, which may be removed after due verification under intimation to audit

1. The subscription of GPF in s/o Sh. Laxman (P-120) was not deducted/shown in GPF ledger for the month of April 2005, but shown the subscription of Rs. 1000/- in the month of May 2005, no further subscription was shown upto 31/05/2008, when the final payment of GPF of Rs. 86021/- was made. The reasons for not deducting his subscription for the month of April 2005 and after May 2005 may be elucidated to audit, also making his final payment on 31/05/2008 after stopping his subscription on May 2005 after a lapse of three years incurring interest for three years may also be explained to audit.
2. The ledger account in respect of various officials is not completed, the few instances are as under:-
 1. Sh. Sidhotra P/N 143
 2. Sh. Mangli P/N 144
 3. Sh. Dharamveer P/N 145
 4. Sh. Ram Bahadur P/N 146

3. The same may be completed and shown to audit.
3. Some of ledger showing the opening balance as transferred from others sub divisions/divisions, but the transfer entry or letter of amount transferred from others sub division/ division is not available. Hence audit is not in a position regarding its correctness. Some of the cases are as under:-
 1. Sh. Laxman Page No. 89
 2. Ms. Sharda Page No. 90
 3. Mr. Nisar Page No. 91

4. Wrong calculation of interest
Name of Employee Sh. Jai Bhagwan, Beldar
Opening Balance of GPF as on 01/04/2005
Subscriptions from April 05 to Feb 2006
Interest due (for 2005-06)

Subscriptions during (2006-07)
Interest upto 09/05/2006
Final Balance to paid
Less paid already
Balance to be paid now

1,98,254/-
22000/-
16887/-
237141

3162/-
240303/-
238815/-
1488
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- The above difference is due to not taken of IBB of March 2006, the above discrepancy may be removed after due verification under intimations to audit.
5. In some of the cases, the installments of advance recovery is deducting, but the number of installments have not been mentioned. The balance of installments can't be ascertained in those officials who have transferred from other divisions/sub division and taken advance there as no sanction letter or installment number have been mentioned in their ledger account which may be pasted in the ledger and shown to audit.

Test Audit Note 2
(Reference memo No. 06 dated 12/11/2008)

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Sub:- Register of Sale of Tender Forms.

During the test check of register of sale of tender forms for the audit period 2006-08 it has been noticed that the tender forms purchased from time to time by the division were not being entered in the register and the balance in stock had not been worked out. As per columns of the register entries were not made in the register. In the absence of this the correct account of receipts in the account of sale of tender forms could not verified by the audit.

2. As per receipt and Payment Rule No. 21 the head of the office is received money on behalf on the Govt. must give the payer a receipt duly signed by him in the Form of TR-5. But on scrutiny of TR 5 receipt book it has been noticed that no receipt given to the contractors on account of sale of tender form.
Therefore the above discrepancies may be rectified under intimation to audit.

Test Audit Note No. 03
(Reference memo No. 07 dated 17/11/2008)

Sub:- Cash Book (Work charged)

During the course of test check of cash book for the audit period 2006-08. the following discrepancies/ irregularities were noticed:-

1. As per CPWD manual the cash book should be maintained in CPWA-I Form. On receipt side an additional column is to be opened with a heading "Local Bank" and on payment side an additional column "Bank or Treasury" will be utilized as "Local Bank". But in the cash book of the division "Local Bank" column has not been operated.
2. Totals of cash book has not been checked by the person other then the writer of Cash Book.
3. Classification of receipts and classification of charges column of cash book has not been filled.
Needful be done under intimation to audit.

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Test Audit Note 04
(Reference memo No. 11 dated 27/11/2008)

Sub:- M.B's- Irregularities and Review.

As per codal provisions contained in Para 10.2.7 of CPWA code all measurement books relating to a division should be maintained in Form 92 showing the Sr. No. of each book, name of the sub division to which issued, date of issue and date of its return so that eventual return of M.B.'s to the division may be watched. Measurement Book no longer required to be used in Sub Division should also be withdrawn promptly. During the scrutiny of M.B.'s register maintained by the Executive Engineer, PWD-VI (M-311), Sainik Vihar, the following irregularities were noticed:-

- Date of return of M.B's were not recorded in the register:-
The department has issued 39 M.B.'s (2636-2674) during 2006-07 and 32 MB's (2673-2686 and 1045-1064) during 2007-08 to the sub division but not a single used/ completed M.B.'s has been received back so far from the sub division, which is irregular. The used/ completed MB's may be collected from the sub divisions immediately and kept in safe custody. Reasons for running two separate Sr. Nos. for issuing MB's may also be clarified.
- Physical verification of MB's in stock was not conducted during 2006-08 in the absence of which it could not be ensured whether all the MB's entered in the stock register were actually in existence or not. Periodical physical verification should be conducted now and a copy of such report be furnished to audit.
- In terms of Para 10.2.9 of CPWA code each sub division is required to submit MB's used in the sub division to division office from time to time. So that at least once in a year the entries recorded in each book are subject to the percentage check by the divisional officer. The Divisional officer is expected to ensure that the annual review is conducted regularly and positively every year. Similarly, the divisional accountant is also required to undertake the review of MB's from the register. It was noticed that review of MB's had not been conducted by the Divisional officer/ Divisional accountant. Early action may be taken to comply with the codal requirement under intimation to audit.

G Sharma
(Gita Sharma)
I.A.O.
Party No. IX

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**AUDIT REPORT IN RESPECT OF PWD DIVISION M-311,
GOVT. OF DELHI, SAINIK VIHAR, DELHI - 110 034
FOR THE YEAR 2008-10**

PART II : CURRENT REPORT

Para 1 : Payment to Contractor in violation of provisions of CPWD Manual.
(Audit Memo. No.5 Dated 30.08.2010)

Name of the work	Strengthening of Outer Ring Road No.26 and raising footpath from junction of GTK Road (Mukarba Chowk) to Road No.41 (Madhuban Chowk).
Agreement No.	37/EE/CBMD M-311/09-10
Estimated Cost	Rs.9,99,57,024/-
Tendered Cost	Rs.9,54,06,287/- (4.55 % below)
Stipulated date of Start	21.10.09
Stipulated date of completion	20.04.10
Name of the contractor	Sh. Mahabir Prasad Gupta

Scrutiny of the file pertaining to above stated work revealed that the contract was awarded to the tenderer by the Executive Engineer by obtaining the approval of NIT from the Chief Engineer, PWD M-Z-III vide its letter No.23(50)/CEM-3/EE(P)/M-311/51-C dated 18.05.2009 for the Estimated Amount put to tender for Rs.9,99,57,024/-.

As per provisions contained in the delegation of enhanced powers to the officers of CPWD OM No.DGW/MAN/186 dated 23.07.2009. lowest tender with or without negotiations may be accepted by the Chief Engineer under his own power up to value of Rs.1000 lacs and with prior approval of ADG up to the value of Rs.1300 lacs.

Scrutiny of the File and Running A/c Bills also revealed that in the 5th Running A/c Bill, the amount paid to the Contractor i.e. Rs.10,72,40,993/- exceeded the maximum limit of Rs.1000 lacs of Chief Engineer, PWD.

The audit had not been apprised off as to whether the Revised Approval of Chief Engineer with prior approval of ADG was obtained by the Division before making payment of 5th Running A/c Bill as the same was not shown to audit. Reasons for not obtaining the prior approval may be stated to audit.

As per Para 2.5.1 of the CPWD Works Manual, 2007, "Technical Sanction should be accorded by the Competent Authority before a work is taken in hand." In this case, the TS (No.02/TS/CEM-3/EE(P)/2009-10) amounting to Rs.12,25,17,000/- was accorded by the Chief Engineer vide its letter dated 15.05.2009. It may be pointed out here that this TS was obtained on 15.05.2009 i.e. prior to the delegation of enhanced powers to the CPWD Officers vide OM dated 23.07.2009 and at that time the powers of Chief Engineer for award of Technical Sanction was Rs.400 lacs and with prior approval of D.G.(W) Rs.800 lacs. In this case, TS amounting to Rs.12,25,17,000/- was issued by the Chief Engineer and it required the prior approval of C.W. Board. However, nowhere in the file, it was found as to whether the prior approval of C.W. Board was obtained to accord this TS being the Competent Authority. Hence, this accordance of TS by the Chief Engineer was not in order. The TS accorded vide letter dated 15.05.2009 was also not shown to audit. It requires clarification.

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Reasons for making the payment beyond the delegated financial powers of the competent authority may be stated to audit and expenditure may be regularized by obtaining an Ex-post Facto Sanction from the Competent Authority under intimation to audit.

Para 2: **Wasteful Expenditure amounting to Rs.12,14,744/- by awarding contract No. 21/EE/PWD M-311/2008-09. (Audit Memo. No.10 Dated 01.09.2010)**

A work of A/R & M/O of various Roads under PWD M-311 Sh : *Repair of Service Lane of Old GTK Road and Cross Roads excavated for diversion during construction of RCC Drain* was awarded to Sh. Ajay Kumar vide Agreement No.21/EE/PWD M-311/2008-09 at the tendered amount of Rs.8,68,429/- (32.35% above) against the estimated cost of Rs.6,56,161/-. Final payment of Rs.12,14,744/- was made to the Contractor.

Scrutiny has further revealed that a work of *"Remodeling of Alipur Drain by constructing Reinforced Cement Concrete (RCC) trunk drain along old G.T.K. Road from Alipur Bypass Road Junction to Budhpur Main Drain, Delhi"* was awarded to the Contractor M/s Munshi Ram Kharbanda vide Agreement No.11/EE/PWD M-311/2007-08 for the tendered amount of Rs.2,21,91,834/- against the estimated cost of Rs.1,17,68,486/-. In this work, final payment of Rs.2,65,31,272/- was made to the contractor.

Audit observations are as under:-

File pertaining to Agreement No.11 revealed that Clause 29 of Special Conditions envisaged in NIT stipulates that *"Any damage done by the contractor to any existing work or work being executed by other agencies shall be made by him (contractor) at his own cost"*.

The audit is of the view that the work pertaining to *Repair of Service Lane of Old GTK Road* (Agt. No.21) was not required to be carried out by the Division M-311 because as per Clause 29 of Agreement No.11 it was the duty of the Contractor M/s Munshi Ram Kharbanda to repair the Service Lane of Old GTK Road since this service lane was used by M/s Munshi Ram Kharbanda for diversion during construction of RCC Drain. Therefore, the Division had incurred a wasteful expenditure of Rs.12,14,744/- by executing the contract No.21/EE/PWD M-311/2008-09.

Para 29.4 of CPWD Works Manual 2007 states that *after inspecting the work a certificate of completion is required to be issued by the competent authority* so that the final payment may be made to the Contractor. The audit party was not made clear as to how the Completion Certificate was issued to the Contractor (M/s Munshi Ram Kharbanda) and payment made to him when he has not completed his job in accordance with Terms and Conditions stipulated in the Agreement.

From the above, it is apparent that the repair work of Old GTK excavated for diversion during construction of RCC Drain was to be executed by the contractor who had done the main RCC drain work and not by calling a separate tender for the work.

Reasons for aforementioned lapses may be elucidated to audit.

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Para 3 : Non levy of penalty for slow progress of work and Irregular payment to the Contractor. (Audit Memo. No.9 Dated 31.08.2010)

Name of the work	C/o Foot Over Bridge with staircase and lift for pedestrian across at Ring Road at Punjab Kesri, Delhi.
Agreement No.	26/EE/M-311/09-10
Estimated Cost	Rs.1,78,37,454/-
Tendered Cost	Rs. 1,70,90,035/- (4.19% below)
Stipulated date of Start	26.08.2009
Stipulated date of completion	25.02.2010
Time allowed	06 months
Actual Date of Completion	In progress
Name of the contractor	M/s R. S. Khanna & Sons

Scrutiny of the above referred works file revealed that at the time of issuing NIT, a condition under clause 2, a compensation for slow progress/ non-completion of work in stipulated time as a mile stone was incorporated as under:-

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

As per penalty clause in the event of not achieving the necessary progress as assessed from the running payments, 1% of the tendered value of the work will be withheld for failure of each amount. The work has not been completed till date and the delay of 186 days has already held and no amount had been withheld in lieu of penalty for none achieving the mile stone in any of the five running bills paid to Contractors.

Scrutiny has further revealed that Show Cause Notice to the Contractor under Clause 3 of the Agreement was issued by the Ex. Engineer of the Division vide its memo. dated 17.02.10 and 20.04.10 for slow progress of work. In response, the Contractor vide its letter dated 27.04.10 had submitted its reply by enforcing the hindrances on the part of Division. Accordingly, the Ex. Engineer has demanded the parawise report on the Contractor's communication. Afterwards, AE of the concerned work had submitted its reply vide letter dated 26.06.10 by attributing the delay on the part of contractor even then an amount of Rs. 1,70,900/- i.e. 1% of the tendered value has not been withheld as penalty.

Further, clause 2 also stipulates that "if the contractor fails to maintain the required progress in terms of clause 5 or to complete the work and clear the site on or before the contract or extended date of completion without prejudice to any other right or remedy available under the law to the Govt. account of such breach pay as agreed compensation for delay of work @ 1.5% per month of delay to be computed on per day basis".

It would be worthwhile to mention here that on verification of running account bills, it has also been noticed that an amount of Rs. 2,10,14,787/- had been paid to the contractor up to 5th Running Account Bill which is Rs. 39,24,752/- more than the tendered amount. No extra item statement was found attached along with this Bill as such this amount paid in excess to contractor requires clarification.

Reasons for non-levy of penalty to the contractor for such delay as per clause 2 may be stated to the audit. Also, excess payment of Rs.39,24,752/- made to the Contractor for extra work without obtaining extra item statements requires clarification.

Para 4 : Construction of Foot Over Bridge with Escalator and staircase and Ramp for pedestrian across Ring Road at Shalimar Bagh near Kendriya Vidyalaya, New Delhi. (Agreement No. : 30/EE/CRMD M-311/2009-10) (Audit Memo. No.6 Dated 30.08.2010)

Scrutiny of file revealed that after inviting tenders; the above referred work was awarded to M/s Satish Chand Rajesh Kumar Pvt. Ltd. on 26.09.2009 at his negotiated tendered amount of Rs. 1,64,26,670/- which was 16.14% below the EC of Rs. 1,95,87,882/- with Stipulated Date of Start and Completion as 26.09.2009 and 25.03.2010 respectively. On verification of running account bills revealed that the work was still under progress and an amount of Rs. 2,48,78,234/- had been paid to the contractor upto 5th Running Account Bill which is Rs. 84,51,564/- more than the tendered amount. Out of which as per extra item statement submitted by the department along with 5th Bill an amount of Rs. 30,86,853/- are for extra items. which were sanctioned by the EE.

Hence, expenditure incurred amounting to Rs. 53,64,711/- towards extra items without getting prior approval of the Competent Authority need clarification.

Para 5 : Huge amount lying under Cash Settlement Suspense Account - Rs. 5,53,71,655/- (Audit Memo. No.8 Dated 31.08.2010)

Scrutiny of record revealed that the work of National Highway was executed by Division M-311 from 1988-89 to 2004-05 for M/o Road Transport and Highways. For the said project work, the division has incurred an expenditure amounting to Rs. 14,39,26,129/- (up to 2004-05) out of which the division has recovered an amount of Rs.8,85,54,474/- only and an amount of Rs.5,53,71,655/- is still outstanding even after lapse of more than 05 years under the head Cash Settlement Suspense Account, which is to be recovered from the M/o Road Transport and Highways.

Action taken by the Division for speedy recovery of the said amount may be intimated to audit.

Letter
taken or from
R.G. Verma
IAO
copy no 3

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Para 6 : Execution of works of heavy amount through work orders.
(Audit Memo. No.11 Dated 01.09.2010)

Section 14.1.1 of the CPWD Manual, 2007 provides that normally tenders should be called for all works costing more than Rs.50,000/-. In urgent cases, work may be awarded without call of tenders after obtaining approval of competent authority. A precise reasons should be recorded by Divisional Officer before dispensing with call of tenders for works costing more than Rs.50,000/-. Test check of the work order register and work order file of the division for the year 2008-09 revealed that many works of high values i.e. more than Rs.1,00,000/- have been awarded without call of tenders i.e. on quotation basis. No specific reasons of urgency have been mentioned in the file while awarding the works. Some of the instances are given below:-

Year	Work order No.	Particulars of work	Amount of work
2008-09	4	Flyover name Boards & other missing board on Ring Road	934456
	5	Widening of Road No.51	501124
	13	Road safety divider on Punjabi Bagh Flyover	927818
	15	Provision of maintenance van	124298
	16	Preparation of drags for development of area below flyover at Britania Chowk	117978
2009-10	4	Mall Road Extension	421346
	5	S/O Outer Ring Road No.26	838145
	6	Providing JCB Machine dumpers	150365
	10	Seeping/cleaning of Ring Road	335844
	16	W/o Road No.51	347250
	20	S/O Road No.30 including of kerb stone improvement of central verge and drainage system	368298

Reasons for awarding the works of heavy amount through work orders instead of calling tenders in violation of the provision of Section 14.1.1 of the CPWD Manual, 2007 may be elucidated to audit.

Para 7 : Non Production of record
(Audit Memo. No.1 Dated 20.08.2010)

The following records has not been produced to the audit:

1. Contractor Ledgers/Work Abstract Register
2. Dismantled Material Account Register
3. Objection Book
4. Property Register

The same may be shown to the next audit for scrutiny.


(Krishnan Kutty)
I. A. O.
Party No. XV

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TEST AUDIT NOTE

TAN 1 : Non Employment of Technical Staff and Employees.
(Audit Memo. No.7 Dated 30.08.2010)

Name of the work	Strengthening of Outer Ring Road No.26 and raising footpath from junction of GTK Road (Mukarba Chowk) to Road No.41 (Madhuban Chowk).
Agreement No.	37/EE/CBMD M-311/09-10
Estimated Cost	Rs.9,99,57,024/-
Tenderd Cost	Rs.9,54,06,287/- (4.55 % below)
Stipulated date of Start	21.10.09
Stipulated date of completion	20.04.10
Name of the contractor	Sh. Mahabir Prasad Gupta

As per Clause 36 of the General Conditions of Contract for CPWD Works stipulates that "The Contractor shall immediately after receiving letter of acceptance of the tender before commencement of the work, intimate in writing to the Engineer-in-Charge name, qualification, experience, age, address and other particulars along with certificates, of the Principal Technical Representatives (PTR)/Technical Representative to be In charge of the Work. In response, the Engineer-in-Charge shall within 3 days of receipt of such communication intimate in writing his approval." During the scrutiny of the file, neither the intimation of appointment of PTR by the Contractor nor the approval by the E-in-C was found in the concerned file. In addition to this, Clause 36 (i) also specifies for the rate at which recovery shall be made from the Contractor in the event of not fulfilling the provision of this Clause as shown in table below:-

S. No.	Min. Qualification	Designation	Minimum Experience	Rate of Recovery
1	Graduate Engineer	Pr. Technical Representative	5 years	22,500/- p.m.
2	Graduate Engineer OR Diploma Engineer	Technical Representative	Nil OR 5 years	15,000/- p.m.
3.	Diploma Engineer OR Equivalent	Surveyor/Bill Engineer	3 Years	12000/-

The Division had submitted the qualification certificate i.e. Degree in their reply, but other particulars along with certificates had not been produced during the time of audit. Necessary action in this regard may be taken by the Division under intimation to audit.

TAN 2 : Irregular payment to the office of the Chief Engineer and Circle Office.
(Audit Memo. No.12 Dated 06.09.2010)

Scrutiny of vouchers as well as Work Order Register for the audit period 2008-09 and 2009-10 revealed that the payments for some of the vouchers (detailed below) pertaining to the Chief Engineer's office and Circle Office have been made by the Division M-311. Since both these offices has full fledged Accounts Branch and has sufficient funds at their disposal. The payment of expenditure incurred by CE's and Circle Office from Division M-311 is not

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appropriate. All the payments of such nature have to be arranged by their Accounts Branch.
Some of the instances are given below:-

S. No.	Voucher No./Date	Particulars	Amount (Rs.)
1.	69/27.08.09	Providing services of attendant in CE's Office	19590
2.	1(7)/01.09.08	Waterman in CE's Office	3000
3.	WO	Providing Air Cooler in Circle Office	56805
4.	WO	Repair of Almirah in Circle Office	29680
5.	48/21.05.08	Telephone Bill of Circle Office	1673
6.	41/18.11.08	- Do -	1146
7.	43/17.09.08	Payment of Bill to TATA Indicom of SE	730
8.	57/19.09.08	Repair of Water Cooler in SE Office	5990
9.	27/11.06.08	Repair of Chairs in Circle Office	3635
10.	18.06.08	Binding of Files in Circle Office	11060

All the payments of such nature may be got made from their Accounts Branch in future and compliance be intimated to audit.

TAN 3 : Non-renewal of performance guarantee lying in the office.
(Audit Memo. No.13 Dated 06.09.2010)

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

While scrutiny of F.D.R./performance guarantee register it has been noticed that the many works which have already been completed but the amount of performance guarantee has not been refunded to the contractor. Test Check of the Register also revealed that the following securities are lying lapsed as on date of audit even the work has not been completed till date:-

S. No.	Item No.	Amount	Date of Expiry
1.	356	116918	13.08.09
2.	357	99035	19.02.10
3.	378	29000	25.05.10
4.	391	36000	24.12.09
5.	408	854502	16.04.10
6.	425	53000	11.01.10
7.	449	35000	29.06.10
8.	451	64477	26.06.10

Necessary steps for its renewal may be taken without further any delay and the audit be intimated accordingly.

TAN 4 : Public Works Deposit.
(Audit Memo. No.4 Dated 27.08.2010)

During the test audit of Civil Road Maintenance Division M – 311 for the audit period 2009-10, while checking the monthly accounts, it has been found that a heavy outstanding/unclaimed/unadjusted balance is still lying in 8443-part-II/III/V as per detail given below:

	OB	CB
1. Part-II Cash deposit by contractor as security	46,46,508	84,69,851
2. Part-III Deposit work	1,98,47,040	2,11,63,427
3. Part-V Misc. Deposit	48,16,886	85,65,686

The divisional accountant and the divisional officer should review all the cases under part II every month when the security deposit becomes due over refund, so that it can be refunded without delay. They should periodically review the deposits (FORM PWD -67) required to be maintained in the division. The division, however, did not mention age-wise details of above deposits, in the absence of which the pendency of these outstanding deposits could not be ascertained.

Necessary and immediate steps may be taken to clear these outstanding balances, after due verification, under intimation to audit.


TAN 5 : Physical verification of T&P and Material-at-Site Account.
(Audit Memo. No.14 Dated 07.09.2010)

As per para 46.2 of CPWD Works Manual, 2007, physical verification of Material-at-Site Account should be done every year and certificates of physical verification be recorded on the registers under intimation to the Superintending Engineer and the results of verification of stock should also be reported to the Divisional Officers.

In case of Tools & Plant, the stocktaking should be done every six months ending 31st March and 30th September and certificate of physical verification recorded thereon. (Para 46.3 of CPWD Works Manual).

Test check of the records of sub-divisions No.3111, 3112 and 3114 of Division M-311 revealed that no physical verification of the above records has been carried out. No record available on the above registers to ascertain when the previous physical verification was conducted last time except in case of Sub Division No.3114 where the first and last time physical verification was found recorded in T&P Register on 30.09.1996. In the absence of timely physical verification of stock; possibilities of shortages & damages cannot be ruled out.

Needful may be done by the Division under intimation to audit.


(Krishnan Kutty)
I. A. O.
Party No. XV

PART-II CURRENT AUDIT REPORT

Para No. 01 (Ref.Audit Memo No. 13 dated 16.07.2019)

Sub :-Office Expenditure charged to work

During the test check of vouchers relating to works for the audit period it was observed that various expenditure were debited to various works but are of the nature of office expenditure. Few of the examples of such expenditure are given below. Similar types of other cases may also be reviewed and these expenditure may be got regularized from Finance Department, GNCT of Delhi under intimation to audit.

Sl. No.	CV No. and date	Item	Name of work	Amount
1	14/02.01.16	Stationary	AR&MO 3054	26676
2.	114/20.01.16	Toner/cartridge	AR&MO 3054	5850
3.	39/16.12.16	Repairing of lock	AR&MO 3054	500
4.	66/21.12.16	Purchase of briefcase	AR&MO 3054	4000
5.	31 /12.12.17	Purchase of postage stamp	AR&MO 3054	10000
6.	13/09.03.17	Computers part	AR&MO 3054	7450
7.	85/27.03.17	Soap,Towel-General articles	AR&MO 3054	21674
8.	129/31.03.17	Stationary	AR&MO 3054	11146
9.	131/31.03.17	Stationay	AR&MO 3054	6777
10	92/28.12.17	Furniture	AR&MO 3054	89206
11	16/12.03.18	Furniture	AR&MO 3054	99955
12	31/12.03.18	Stationary	AR&MO 3054	14504
13	90/26.03.18	Glass,Towel-General articles	AR&MO 3054	24820
14	91/26.03.18	Stationary	AR&MO 3054	2379
15.	146/31.03.18	Towel,soap-general article	AR&MO 3054	7345
16.	147/31.03.18	Stationary & Computer articles-	AR&MO 3054	4972
17.	151/31.03.18	Computer cartridge	AR&MO 3054	4040

Para No. 02 (Ref. Audit Memo No. 06 dated 11.07.2019)

Subject :- Cash Settlement Suspense Account

As per appendix 7A of CPWA Code 1996, at the close of the year there should normally be no balance under the Suspense Head. A vigilant watch should be kept over the outstanding balance at the close of the year. Steps needs to be taken to have such transactions settled by 31st March of every year. The Register should be reviewed by the Divisional Officer monthly with a view to see that the settlements are not unduly delayed.

However the monthly account of March 2017 showed that a huge amount of Rs. 5.54 crores is lying in Cash Settlement Suspense A/c under Major Head 8658. This amount is due from 1988-89 to 2005-06. This huge outstanding recovery shows that the Division as required in by the above code has not reviewed the suspense register from time to time and no fruitful efforts have been made to reduce the balance under CSSA. The same observation was made in the earlier audit report of the period 2006-08.Early actions are required to settle the above suspense account under intimation to audit.

Para No. 03 (Ref. Audit Memo No. 10 dated 16.07.2019)

Sub :-Irregular execution of work

Section 14.1(1) of CPWD Manual 2014 stipulates that normally tenders should be called for all works costing more than Rs. 50,000/- In case the work is to be awarded expeditiously, the prescribed period of notice may be reduced in urgent cases, or when the interest of the work so demands or where it is more expedient to do so, work may be allowed without call of tenders after approval of the competent authority as per powers delegated in appendix-I

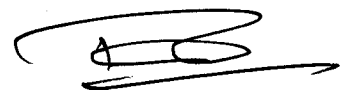
As per the Appendix-I, the Chief Engineer, under his own authority may award the work without calling of tenders as per the following amounts up to Rs. 35 lakh, with prior approval of ADG up to Rs. 125 lakh and with prior approval of DG up to Rs. 225 lakh.

During the course of test audit of PWD, Division- West Road-2,M-112,Sainik Vihar, Delhi-110034, it was observed that the work of Providing U-Turn and elimination of Red Light on NH-10 (Delhi Rohtak Road from Peeragarhi to Mundka) for smooth moving of traffic was awarded to M/s Satya Prakash & Bros Pvt Ltd at a tendered cost of Rs. 70.47 Lakh which was 25.25% below the estimated cost of Rs. 94.27 lakh. The stipulated date of start and completion was 02.06.12 and 01.07.12 respectively It was further revealed that the Chief Engineer (M-I) accorded a separate AA & ES for Rs. 1.77 crores for the work shifting of RCC drain for providing U-Turn on NH-10 (Delhi Rohtak Road) from Peeragarhi to Mundka for smooth moving of traffic. Stipulated period of completion of this work was shown 2 months in the estimate. This additional work was awarded to existing contractor i.e. M/s Satya Prakash & Bros Pvt Ltd on the plea of avoiding delay in completion of the work whereas a total delay of 490 days were made till the actual date of completion. Hence awarding of work of 1.77 crores without calling tenders is under the power of DG, which may be obtained under intimation to under.

Para No. 04 (Ref. Audit Memo No. 11 dated 16.07.2019)

Sub :- Revised technical sanction

During the course of audit it was observed that the work of Providing U-Turn and elimination of Red Light on NH-10 (Delhi Rohtak Road from Peeragarhi to Mundka) for smooth moving of traffic was awarded to M/s Satya Prakash & Bros Pvt Ltd at a tendered cost of Rs. 70.47 Lakh The technical sanction for the above work was accorded for a sum of Rs. 95.21 lakhs vide TS No. 24/SE/RMC M-11/PWD/2011-12 by the Chief Engineer zone M-1. The final payment of the work was made for a sum of Rs. 3.01 crores. As per section 2.5.2(1) the technical sanction can be exceeded up to 10% beyond which revised technical sanction shall be necessary. The 110% of original TS amount is 104.73 lakh. Revised Technical sanction in this case may be obtained under intimation to audit.



Para No. 05 (Ref. Audit Memo No. 05 dated 10.07.2019)

Sub :- Non revalidation of FDR/Bank Guarantees

During the course of audit of Valuable Register maintained in PWD Division, West Road-2, M-112, it has been observed that the validity of a number of FDR/Bank Guarantees, submitted by contractors, has already been expired and M-112, has not made any efforts to get these FDR/Bank Guarantee revalidated as per detail given hereunder. Similar types of other cases may also be reviewed and actions may be taken either to revalidate these FDR/PG or refund them to the concerned firms if the purpose of holding these FDR/PG has been fulfilled.

S.No.	Page No. of valuable register	Sl. No of valuable Register	Name of agency	Details of Valuable FDR/BG	Amount of Valuable FDR/BG	Date of expiry of validity of FDR/BG
1.	81	1359	Gaje Singh	715378	50000	09.12.17
2.	82	1360	Sanjay Kaura	006702	90000	25.06.16
3.	93	1371	Sh. Ajay	224253	30000	01.11.15
4.	94	1372	M/s Jai Builder	423782	10000	10.03.17
5.	97	1375	M/s Jai Builder	423805	10000	21.03.17
6.	02	1378	M/s Sai Tube well	061900	21100	25.02.17
07	06	1382	M/s Sanjay Kaura	007180	35000	05.03.17
08	15	1391	M.C.Construction Co.	0625447	312061	11.03.18
09	09	1288	Laxmi Narayan	443410	6000	16.12.15
10	13	1292	Sanjay Kaura	006639	50000	23.05.16

Para No. 06 (Ref. Audit Memo No. 12 dated : 16.07.2019)

Sub :- Over payment of Transport Allowance - Recovery of Rs. 3780/-

As per Govt of India, M/O Finance, Deptt. of Expenditure No. 21 (1)/ 97.E.II (B), dated 03-10-1997 the Transport Allowance is granted to Govt. Employees w.e.f. 01-08-1997. This allowance will not be admissible during absence from duty for full calendar month due to leave, training, tour etc. During the scrutiny of the records of the office of the Executive Engineer, PWD-M-112/WR-2, Sainik Vihar, Delhi it was observed that Sh. Harpal Singh, Beldar was on Earned leave from 04.12.17 to 10.03.18 but was paid Transport Allowance of Rs. 3780/- for the month of Jan 18 which may be recovered from him after due verification of facts and figure under intimation to audit.

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Para No. 07 (Ref. Audit Memo No.2 dated 08.07.19)

Sub: Heavy outstanding balances under deposits.

During test check of monthly account of PWD Division, West Road-2,M-112, for the month of March, 2019, it was observed that an amount of Rs. 2336.67 lacs was lying outstanding under the head "Public Works Deposits" as detailed below:-

Classes of deposits	Amount as on 31.03.2019
Civil Deposits - Security Deposits (Part II)	34540846
Civil Deposits - Public Work Deposits (Part III)	167121490
Civil Deposits - Other Deposits	32005207
Total outstanding as on 31.03.2019	233667543

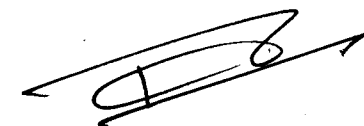
Heavy accumulation indicated non-review of Deposit Register at Divisional Level from time to time. This should now be reviewed and all deposits more than three years old where refund is due be credited to revenue head of the department under intimation to audit

Para No. 08 (Ref. Memo No. 01 to 01D)

Sub:- Non Production of records

The following records were not produced to audit –

1. Budget & Expenditure for the period 2010-15
2. Physical verification of stock
3. Spouse information



(RAM GOPAL VERMA)
IAO, Party No-III

TEST AUDIT NOTES

TAN 01 (Ref. Audit Memo No.03 dated 09.07.2019)

Subject:- Improper maintenance of Service Books.

During the test check of Service Books, the following shortcomings have been observed:

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

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

(2) Re-attestation of Bio-data

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

(3) Home Town

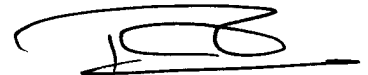
As per SR 199, GIO (9), the declaration of home town submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But this has not been followed in most of the cases.

(4) Verification and communication of qualifying service

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

S. NO.	NAME OF THE OFFICER / OFFICIAL	DATE OF RETIREMENT
1	Sh. Chander Dev Beldar	31.10.19
2.	Sh. Irlapan, Beldar	29.02.20
3	Sh. Daramveer, Mate	30.06.20
4.	Sh. Jai Prakash, Beldar	31.01.20
5.	Sh. Ram Chander, Beldar	31.07.20
6.	Smt. Mohini Dev, Beldar	30.06.20

The above discrepancies may be removed under intimation to audit.



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TAN 02 (Ref. Audit Memo No. 04 dated 09.07.2019)
Subject:-Improper maintenance of Pay Bill Registers.

During the test check of the PBRs maintained by the Office of Executive Engineer, Civil Division- II Delhi for the Audit period 2016-19 following irregularities have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
4. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
5. GAR-18, Abstract of Pay bill is not prepared.
6. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.

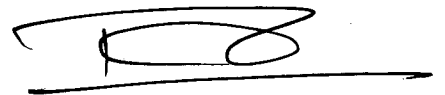
The above discrepancies may be removed under the intimation to audit.

TAN 03 (Ref. Audit Memo No. 03 dated 15.07.2019)
Sub:- Stock Register

The stock register produced to audit shows the following discrepancies –

1. No item wise stock of items are being prepared. All the items are issued to dealing asstt working in different branches of this division. They further issued these items to the different sub divisions etc. In the absence of maintaining the item wise stock audit it not in a position to verify the correct position of stock in hand.
2. No Physical verification of stock as per GFR 192 has been done
3. The Non consumable items are shown in T&P register whereas this register is maintained for the items related to the works only.

The above discrepancies may be removed under intimation to audit.



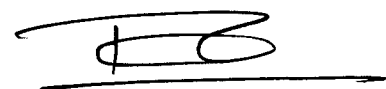
TAN 04 (Ref. Audit Memo No.08 dated 15.07.2019)

Sub: Slow progress of works leading to missing the deadlines for completion of work.

Test check of progress reports revealed that progress of some of the works during the audit period was very slow and missed the stipulated date of completion by 08 to 12 months. Details of some of the works are given below for reference:-

S. No.	Name of the work with agreement number	Name of the contractor	Stipulated date of start	Stipulated date of completion	Actual Date of Completion	Delay in Months
1.	External finishing work of Nangloi Flyover under sub division WR22 (agmt No. 06/16-17)	Sh. Kulwant Singh	06.04.16	05.06.16	07.02.17	08
2.	Desilting of storm water drain under section II of sub division WR 21 (agmt No. 07/16-17)	Sh. Mahender Nath Prasad	06.04.16	05.07.16	30.03.17	08
3.	Desilting of storm water drain under section II of sub division WR 21 (agmt No.10)	M/s S.P. Construction Co.	30.04.16	28.07.16	15.03.17	08
4.	Construction of pipe drain at Rohtak Road (NH-10) under division PWD M-112N between metro pillar number 309 to 339 (agmt No. 17)	R.K. Construction Co.	14.05.16	12.07.16	10.07.17	12
5.	Strengthening of Ring Road from Maya puri Fly over to Punjabi Bagh Fly over (agmt No. 05/17-18)	M/s Z.D Builder & Hotels Pvt Ltd	16.05.17	12.09.17	20.06.18	09
6.	Repair of Footpath and service road from petrol pump to NS Road at NH-10 under sub division WR 23 (agmt no 14/17-18)	M/s Para Builders	25.06.17	23.08.17	21.07.18	11

It is suggested that the work may be finalized within the stipulated period of time.



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Test Audit Note No. 05 (Ref. Audit Memo No. 14 dated 16.07.2019)
Sub :- M.B. – Irregularities and Review

As per codal provisions contained in para 10.2.7 of CPWD Code all measurement book relating to a division should be maintained in Form 92 showing the Sr. No. of each book, name of the sub division to which issued, date of issue and date of its return of M.B to the division may be watched. Measurement book no longer required in the sub division should also be withdrawn promptly, During the scrutiny of the M.B. register maintained by the EE,M-112(N)/WR-2, Sainik Vihar the following irregularities were noticed –

1. Date of return of M.B. were not recorded in the register
2. Physical verification of MB in stock was not conducted
3. In terms of para 10.2.9 of CPWA Code each sub division is required to submit MB used in the sub division to division office from time to time. So that at least once in a year the entries recorded in each book are subject to the percentage check by the divisional officer. The divisional officer is expected to ensure that the annual review is conducted regularly and positively every year. Similarly the divisional accountant is also required to undertake the review of MB from the register.

TAN 06 (Ref. Audit Memo No. 15 dated 16.07.19)
Sub: Unfruitful Expenditure on advertisement due to fore-closure of work.

The CPWD Manual vide section 15.1(2) stipulates that before approval of NIT it is desirable to have availability of clear site, funds and approval of building plans from local bodies. During the test check of files of agreement of M-112(N),/WR-2 Sainik Vihar, Delhi it was observed that the division has awarded a work of Shifting of median and Island at New Moti Nagar crossing under M-1122 at tendered cost of Rs. 7.78 lakhs with the stipulated date of start and completion of 15.01.16 and 13.02.16 respectively vide agreement number 71/2015-16 to M/s Bhawani Constructions.

The work could not be started and the work was for-closed under clause number 13 of the agreement wef 19.04.16 The audit is of the opinion that awarding of above work is without ensuring the availability of clear site as envisaged as per CPWD Manual It is suggested that the NIT may be called after ensuring the conditions mentioned in section 15.1.(2) of CPWD Manual.


(RAM GOPAL VERMA)
IAO, Party No-III