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**DIRECTORATE OF AUDIT**  
**GOVT. OF N.C.T. OF DELHI**  
**4<sup>th</sup> LEVEL, DELHI SECTT.**  
**I.P. ESTATE, NEW DELHI**

**General**

The accounts of **The Ex. Engg., SER-2, M-442, Sukhdev Vihar, New Delhi** were test audited by the Audit Party No.3 during the period 20.06.23 to 04.07.23 (10 working days) for the Audit Period 2019-2023. The general condition of Accounts of the unit was found to be satisfactory, subject to the observations made in the inspection report. The Inspection Report has been prepared on the basis of information furnished and made available by the unit, while all due care will be made in the preparation of the report to be as authentic as possible

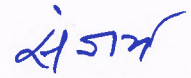
The audit was done purely on test check basis and only as per records made available to audit. The short-comings pointed-out are only illustrative and not exhaustive, it is only indicating to the auditee unit to investigate further in detail and take corrective steps in respect of all its related aspects.

The office of the Directorate of Audit, New Delhi disclaims any responsibility for any misinformation and non-information on the part of the auditee.

  
**Inspecting Audit Officer**  
**AUDIT PARTY NO. 3**

**Acknowledgement**

Seen and discussed all the remarks, audit memos & draft report pertaining to the internal audit of Accounts for the Audit Period 2019-2023. It is further to ensure you that recovery, if any, will be made and reply of outstanding paras will be given to Directorate of Audit, Govt. of NCT of Delhi in due course.

  
**The Ex. Engg., SER-2, M-442,**  
**Sukhdev Vihar, New Delhi**

  
Executive Engineer  
S.E.R.-2, Division Office P.W.D.  
Sukhdev Vihar, New Delhi-25

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

**Sub:- Internal Audit Report on Accounts of The Executive Engineer SER-2, M-442, Sukhdev Vihar, N. D.-110034 for the Audit period 2019-23**

The accounts of **The Executive Engineer SER-2, M-442, Sukhdev Vihar, New Delhi.** for the Audit period 2019-23 were test audited by the Audit Party No- 3 during the period 20.06. 23 to 04.07.23 (10working days), comprising of Sh. Anil Kumar, AO/I.A.O & Sh. Hari Ram, AAO.

**Aims and Objectives:-**

PWD SER-2/M-442, Sukhdev Road N.D. is a road maintenance division situated at Road No.43 Sukhdev Vihar New Delhi-110034.Total length of Roads under the jurisdiction of this division is 113.63 km. approx. different width of right of way ranging from 18m to60.96m. 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.

**Name of the HOO/DDO/CASHIER during the period 01-04-2019 to 31-03-2023**

S.No.	Post	Name of the Officer	Designation	Period
01	HOO	Sh. R.K. Sharma	Executive Engineer	01.04.19 to 27.12.19
		Sh. S.S. Chauhan	Executive Engineer	27.12.19 to 05.08.21
		Sh. Anil Kumar Singh	Executive Engineer	05.08.21 to 28.10.21
		Sh. Rakesh Jindal	Executive Engineer	28.10.21 to 31.03.23
02	DDO	Sh. R.K. Sharma	Executive Engineer	01.04.19 to 27.12.19
		Sh. S.S. Chauhan	Executive Engineer	27.12.19 to 05.08.21
		Sh. Anil Kumar Singh	Executive Engineer	05.08.21 to 28.10.21
		Sh. Rakesh Jindal	Executive Engineer	28.10.21 to 31.03.23
03	Cashier	Sh. Virender Pal Singh Bisht	UDC	01.04.19 to 30.11.20
		Sh.Amarjit Kumar	LDC	30.11.20 to 31.03.23
04	Divisional Accountant	Sh. Sanjay Kumar Verma	AAO	01.10.20 to 31.03.23



**Budget Allocation and Expenditure for the year 01.04. 2019 to 31.03.23**

(Rs. in crore)

Year	Budget Allotted	Expenditure made	Balance	Savings
2019-20	34.96	32.16	2.8	
2020-21	31.54	31.28	0.26	
2021-22	55.18	52.80	2.38	
2022-23	81.22	80.57	0.65	

**Vacancy statement as on 31.03.2023**

S.No.	Name of Posts	Sanctioned	Filled	Vacant
1.	Group A	1	1	Nil
2.	Group B	23	11	12
3.	Group C	15	5	10
4.	Work Charged Staff	--	25	--
	Total	39	42	22

**Statutory Audit:-**

Statutory Audit General / Statutory Audit of this Department has been conducted by the AGCR upto the financial year 2021-2022.

**Maintenance of Records**

The maintenance of records of **The Executive Engineer SER-2, M-442, Sukhdev Vihar, N.D.** for the Audit period 2019-23 was found satisfactory subject to the observations made in the Current Audit Report and in Test Audit Notes.

**PART-I**  
**Old Internal Audit Report (2013-2019)**

There were 06 old outstanding Audit paras pertaining to the period 2013- 2019 with a recovery of Rs. 385272/- . Reply of Para no.01, Para no.03& Para no.06 submitted by the Unit, hence Para 01&Para 06 fully settled & Para no.3 containing amount of recovery of Rs.,25520/- partially settled for Rs.13480/- Remaining paras no.02, 03 (Balance amount Rs.12040/-), Para no. 4 & para no.5 are incorporated as Part-1 in the current report along with balance recovery amount of Rs. 14055/-

Details of Old paras:-

Sl	Year	Total Paras	Para Settled	Paras Taken Afresh	Partially Settled	Outstanding paras with para Nos.
1	2013-19	06	1, 3(partially settled),6	nil	3(partially)	2,3(partially),4,5(04)

**(B) Details of Old Recovery: Rs.371217/-**

S. No.	Year	Para No.	Brief particulars of the objection	Recovery Amount	Settled on the spot	Remaining Recovery
1	2013-2019	1	Non deposit of forfeited amount of performance guarantee in Govt. A/c	357737	357737	0
2	2013-2019	2	Overpayment of Rs. 2015/- on account of wrong pay fixation	2015	0	2015
3	2013-2019	3(partially settle)	less deduction of License Fee and water charges of Govt. Accommodation	25520	13480	12040
			Total	385272	371217	14055

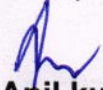
**Details of Current Recovery: Rs.227614/-**

S. No	Audit Memo No.	Description	Recovery Raised	Settled on the spot	Remaining Recovery
1	03	Non deduction of TDS from Contractor/supplier as per income -tax section 194c of Income tax act 1961,	116000	Nil	116000



2	12	Short deduction of GST(TDS)	111614	Nil	111614
	<b>Total</b>		<b>227614</b>	<b>Nil</b>	<b>227614</b>

The internal audit report has been prepared on the basis of information furnished and made available by The Executive Engineer **SER-2, M-442, Sukhdev Vihar, New Delhi**, disclaims any responsibility for any misinformation and/ or non-information on the part of Auditee.

  
Sh. Anil kumar  
A.O. / IAO-3

**Current Audit Report (2019-2023)**

During the course of current audit 15 audit memos were issued including 01 record memos, highlighting various irregularities with a recovery of Rs.227614/- All observation memos including 01 record memo, have been converted into 10 Paras and 04 TANs and incorporated in the current audit report as Part-II with an outstanding recovery of Rs. 227614 /-

**Summary of Memos 2019-23**

<b>Memo No.</b>	<b>Subject</b>	<b>Amount pointed out</b>	<b>Amount Recovered</b>	<b>Amount dropped</b>	<b>Balance</b>	<b>Remarks</b>
1	Record Memos	-	-	-	-	R. Memo
2	Award of work at abnormally below the Estimated cost.	-	-	-	-	Tan 1
3	Non deduction of TDS(Income Tax) on payments made to contractor	1,16,000/-	-	-	1,16,000/-	PARA-1
4	Heavy outstanding balances under deposits	-	-	-	-	Para no. 2
5	Shortcomings in maintenance of pay bill registers (PBR)	-	-	-	-	TAN-2
6	Non maintenance of contractor ledger	-	-	-	-	TAN-3
7	Review of measurement books	-	-	-	-	TAN-4
8	Non revalidation of the bank FDRs/Bank Guarantees	-	-	-	-	PARA-3
9	Slow progress of works leading to missing the	-	-	-	-	PARA-4

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	<b>deadlines for completion of works</b>					
10	<b>Unfruitful expenditure of Rs.4389577/ due to foreclosure of works</b>	-	-	-	-	<b>PARA-5</b>
11	<b>Wrong calculation of GPF interest for the year 2022-23</b>	-	-	-	-	<b>PARA-6</b>
12	<b>Short deduction of GST (TDS)</b>	<b>111614</b>	-	-	<b>111614</b>	<b>PARA-7</b>
13	<b>Payment to the contractor on unrealistic estimates</b>	-	-	-	-	<b>PARA-8</b>
14	<b>Delay in deposit of labour cess amount deducted from the contractors bill</b>	-	-	-	-	<b>PARA-9</b>
15	<b>NPR</b>	-	-	-	-	<b>PARA-10</b>
	<b>Total</b>	<b>227614</b>	-	-	<b>227614</b>	

**Details of Current Recovery ( Rs. 227614/-)**

<b>Memo No.</b>	<b>Amount pointed out (Rs.)</b>	<b>Amount Recovered (Rs.)</b>	<b>Amount dropped on the basis of reply</b>	<b>Balance (Rs.)</b>	<b>Remarks</b>	<b>Page No.</b>
03	116000	0	0	116000		
012	111614	0	0	111614		
<b>Total</b>	<b>227614</b>			<b>227614</b>		

*R*

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by the The Executive Engineer SER-2, M-442, Sukhdev Vihar, N.D. for the Audit period 2019-23. The Audit disclaims any responsibility for nonproduction of record/information or mis-information provided by The Executive Engineer SER-2, M-442, Sukhdev Vihar, N.D. for the Audit period 2019-23. The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on, the whole or a part of it, lies with ,The Executive Engineer SER-2, M-442, Sukhdev Vihar, N.D. The Directorate of Audit is not responsible for any legal consequences arising at any time in the future, in whatsoever manner and whatsoever ways.

  
(ANIL KUMAR)  
AO/11A0-3



PART-II CURRENT AUDIT REPORT  
(2013-17)

Para No. 01 (Audit Memo No. 07 dated 23.12.19)

Sub: Non deposit of forfeited amount of Performance Guaranty in Government account

As per clause 3 of General conditions of Contract subject to other provisions contained in this clause, the Engineer-in-charge may, without prejudice to his any other rights or remedy against the contractor in respect of any delay, inferior workmanship, any claims for damages and/or any other provisions of this contract or otherwise, and whether the date of completion has or has not elapsed by notice in writing absolutely determine the contract if the contractor has, without reasonable cause, suspended the progress of the work or has failed to proceed with the work with due diligence s that in the opinion of the Engineer-in-Charge (which shall be final and binding) he will be unable to secure completion of the work by the date for completion and continues to do so after a notice in writing of seven days from the Engineer-in-Charge. The Engineer-in-Charge on behalf of the President of India shall have powers to determine the contract as aforesaid (of which termination notice in writing to the contractor under the hand of the Engineer-in-charge shall be conclusive evidence) Upon such determination, the Earnest Money Deposit, Security Deposit already recovered and Performance Guarantee under the contract shall be liable to be forfeited and be absolutely at the disposal of the Government.

On test check of the records of M-442 revealed that following agreements were rescinded under clause 3 by the Executive engineer having a condition to forfeit the Performance Guarantee but it was not forfeited. This may be recovered from the firm under intimation to audit.

S. No	Agreement No.	Name of Agency	Amount of Performance Guaranty
1.	91/M-442/2014-15	S.S. Chauhan	162737
2.	52/M-442/2015-16	S.S. Chauhan	195000
Total			357737

Para No. 02 (Ref. Memo No.03 dated 18.12.2019)

Sub: - Overpayment of Rs. 2015/- on account of Wrong Pay Fixation.

As per Rule 9 of the notification Office Memorandum No.F.1/1/2008-1C dated 29.01.2009 issued Ministry of Finance Department of Expenditure Govt. of India, the rate of increment in the revised pay structure will be 3% of the sum of pay in the pay band pay applicable, which will be rounded off to the next multiple of 10. Whether rounding off to next multiple of 10 has to be done in terms of rupees or even a paisa has should be ignored. babu Lal, Mate whose pay as on 30.06.06 was Rs. 7630 plus 2400 grade pay. Increment as on 01.07.06 would have been Rs. 300/- but the division has provided the increment of Rs. 310/- which also affects his future increments upto 01.01.16 as detailed below resulting in an excess payment of Rs.2015/- (Annexure-I) which may be recovered from him after verifying the facts and figures under intimation to audit.

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Period	Calculation As per PWD Division	Calculation As per Audit	Remarks
01.08.2005	4100	4100	
01.01.2006	7630+2400	7630+2400	
01.07.2006	7940+2400	7930+2400	
01.07.2007	8250+2400	8240+2400	
01.07.2008	8570+2400	8560+2400	
01.07.2009	8900+2400	8890+2400	
01.07.2010	9240+2400	9230+2400	
01.07.2011	9590+2400	9580+2400	
01.07.2012	9950+2400	9940+2400	
01.07.2013	10320+2400	10310+2400	
01.07.2014	10710+2400	10700+2400	
13.08.2014	11110+2800	11100+2800	II nd MACP in the Pay Scale (5200-20200)+2800 in PB-1
01.07.2015	11530+2800	11520+2800	
01.01.2016	37000	37000	
01.07.2016	38100	38100	

Para No. 03 (Ref. Audit Memo No. 08 dated 23.12.19)

Sub: - Less Deduction of License fee and water charges

The Public work Department and Housing, Government of NCT of Delhi in its order no. F. 4(1)/MISC. / PWD&H/A-II/2004/P.W./2388-2400 dated 15.02.2018 and corrigendum no. F. 4(1)/MISC. / PWD&H/A-II/2004/P.W./2388-2400 dated 15.02.2018 has revised the flat rate of License Fee and water charges for various types of DTTE (General Pool) accommodation which is implemented from 01.07.2017.

During test check of salary bills and PBR of the concerned employees it has been observed that the rate of license fee has continue been deducted at old rate in respect of the following employees and no water charges is being deducted resulting in short deduction of Rs. 25520/- as per the following details which may be recovered from the concerned officials after verifying the facts and figures with the review of similar types of other cases under intimation to audit.

S. No.	Name & Designation of Employees	Period	Number of month	Rate of Lic. Fee & water charges wef 01.07.2017	Existing rate of lic. Fee & water charges	Diff.	Total amount (Rs.)
i.	Ram Janam Beldar	01.07.2017 to 30.11.2019	29	150+157	135+0	172	4988

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Sh. Babulal (Mate)

Month	Drawn						Due							
	Basic	Grade Pay	Total Pay	DA Rate	DA	HRA	Total	Basic	Grade	Pay	DA	HRA	Total	Diff.
Jul-06	7940	2400	10340	2%	207	0	10547	7930	2400	10330	207	0	10537	10
Aug-06	7940	2400	10340	2%	207	0	10547	7930	2400	10330	207	0	10537	10
Sep-06	7940	2400	10340	2%	207	0	10547	7930	2400	10330	207	0	10537	10
Oct-06	7940	2400	10340	2%	207	0	10547	7930	2400	10330	207	0	10537	10
Nov-06	7940	2400	10340	2%	207	0	10547	7930	2400	10330	207	0	10537	10
Dec-06	7940	2400	10340	2%	207	0	10547	7930	2400	10330	207	0	10537	10
Jan-07	7940	2400	10340	6%	620	0	10960	7930	2400	10330	620	0	10950	10
Feb-07	7940	2400	10340	6%	620	0	10960	7930	2400	10330	620	0	10950	10
Mar-07	7940	2400	10340	6%	620	0	10960	7930	2400	10330	620	0	10950	10
Apr-07	7940	2400	10340	6%	620	0	10960	7930	2400	10330	620	0	10950	10
May-07	7940	2400	10340	6%	620	0	10960	7930	2400	10330	620	0	10950	10
Jun-07	7940	2400	10340	6%	620	0	10960	7930	2400	10330	620	0	10950	10
Jul-07	8250	2400	10650	9%	959	0	11609	8240	2400	10640	958	0	11598	11
Aug-07	8250	2400	10650	9%	959	0	11609	8240	2400	10640	958	0	11598	11
Sep-07	8250	2400	10650	9%	959	0	11609	8240	2400	10640	958	0	11598	11
Oct-07	8250	2400	10650	9%	959	0	11609	8240	2400	10640	958	0	11598	11
Nov-07	8250	2400	10650	9%	959	0	11609	8240	2400	10640	958	0	11598	11
Dec-07	8250	2400	10650	9%	959	0	11609	8240	2400	10640	958	0	11598	11
Jan-08	8250	2400	10650	12%	1278	0	11928	8240	2400	10640	1277	0	11917	11
Feb-08	8250	2400	10650	12%	1278	0	11928	8240	2400	10640	1277	0	11917	11
Mar-08	8250	2400	10650	12%	1278	0	11928	8240	2400	10640	1277	0	11917	11
Apr-08	8250	2400	10650	12%	1278	0	11928	8240	2400	10640	1277	0	11917	11
May-08	8250	2400	10650	12%	1278	0	11928	8240	2400	10640	1277	0	11917	11
Jun-08	8250	2400	10650	12%	1278	0	11928	8240	2400	10640	1277	0	11917	11
Jul-08	8570	2400	10970	16%	1755	0	12725	8560	2400	10960	1754	0	12714	11
Aug-08	8570	2400	10970	16%	1755	0	12725	8560	2400	10960	1754	0	12714	11
Sep-08	8570	2400	10970	16%	1755	3291	16016	8560	2400	10960	1754	3288	16002	14
Oct-08	8570	2400	10970	16%	1755	3291	16016	8560	2400	10960	1754	3288	16002	14
Nov-08	8570	2400	10970	16%	1755	3291	16016	8560	2400	10960	1754	3288	16002	14
Dec-08	8570	2400	10970	16%	1755	3291	16016	8560	2400	10960	1754	3288	16002	14
Jan-09	8570	2400	10970	22%	2413	3291	16674	8560	2400	10960	2411	3288	16659	15
Feb-09	8570	2400	10970	22%	2413	3291	16674	8560	2400	10960	2411	3288	16659	15

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Drawn										Due				
Month	Basic	Grade Pay	Total Pay	DA Rate	DA	HRA	Total	Basic	Grade	Pay	DA	HRA	Total	Diff.
Mar-09	8570	2400	10970	22%	2413	3291	16674	8560	2400	10960	2411	3288	16659	15
Apr-09	8570	2400	10970	22%	2413	3291	16674	8560	2400	10960	2411	3288	16659	15
May-09	8570	2400	10970	22%	2413	3291	16674	8560	2400	10960	2411	3288	16659	15
Jun-09	8570	2400	10970	22%	2413	3291	16674	8560	2400	10960	2411	3288	16659	15
Jul-09	8900	2400	11300	27%	3051	3390	17741	8890	2400	11290	3048	3387	17725	16
Aug-09	8900	2400	11300	27%	3051	3390	17741	8890	2400	11290	3048	3387	17725	16
Sep-09	8900	2400	11300	27%	3051	3390	17741	8890	2400	11290	3048	3387	17725	16
Oct-09	8900	2400	11300	27%	3051	3390	17741	8890	2400	11290	3048	3387	17725	16
Nov-09	8900	2400	11300	27%	3051	3390	17741	8890	2400	11290	3048	3387	17725	16
Dec-09	8900	2400	11300	27%	3051	3390	17741	8890	2400	11290	3048	3387	17725	16
Jan-10	8900	2400	11300	35%	3955	3390	18645	8890	2400	11290	3952	3387	18629	16
Feb-10	8900	2400	11300	35%	3955	3390	18645	8890	2400	11290	3952	3387	18629	16
Mar-10	8900	2400	11300	35%	3955	3390	18645	8890	2400	11290	3952	3387	18629	16
Apr-10	8900	2400	11300	35%	3955	3390	18645	8890	2400	11290	3952	3387	18629	16
May-10	8900	2400	11300	35%	3955	3390	18645	8890	2400	11290	3952	3387	18629	16
Jun-10	8900	2400	11300	35%	3955	3390	18645	8890	2400	11290	3952	3387	18629	16
Jul-10	9240	2400	11640	45%	5238	3492	20370	9230	2400	11630	5234	3489	20353	17
Aug-10	9240	2400	11640	45%	5238	3492	20370	9230	2400	11630	5234	3489	20353	17
Sep-10	9240	2400	11640	45%	5238	3492	20370	9230	2400	11630	5234	3489	20353	17
Oct-10	9240	2400	11640	45%	5238	3492	20370	9230	2400	11630	5234	3489	20353	17
Nov-10	9240	2400	11640	45%	5238	3492	20370	9230	2400	11630	5234	3489	20353	17
Dec-10	9240	2400	11640	45%	5238	3492	20370	9230	2400	11630	5234	3489	20353	17
Jan-11	9240	2400	11640	51%	5936	3492	21068	9230	2400	11630	5931	3489	21050	18
Feb-11	9240	2400	11640	51%	5936	3492	21068	9230	2400	11630	5931	3489	21050	18
Mar-11	9240	2400	11640	51%	5936	3492	21068	9230	2400	11630	5931	3489	21050	18
Apr-11	9240	2400	11640	51%	5936	3492	21068	9230	2400	11630	5931	3489	21050	18
May-11	9240	2400	11640	51%	5936	3492	21068	9230	2400	11630	5931	3489	21050	18
Jun-11	9240	2400	11640	51%	5936	3492	21068	9230	2400	11630	5931	3489	21050	18
Jul-11	9590	2400	11990	58%	6954	3597	22541	9580	2400	11980	6948	3594	22522	19
Aug-11	9590	2400	11990	58%	6954	3597	22541	9580	2400	11980	6948	3594	22522	19
Sep-11	9590	2400	11990	58%	6954	3597	22541	9580	2400	11980	6948	3594	22522	19
Oct-11	9590	2400	11990	58%	6954	3597	22541	9580	2400	11980	6948	3594	22522	19
Nov-11	9590	2400	11990	58%	6954	3597	22541	9580	2400	11980	6948	3594	22522	19

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Month	Drawn						Due						Diff.	
	Basic	Grade Pay	Total Pay	DA Rate	DA	HRA	Total	Basic	Grade	Pay	DA	HRA		Total
Dec-11	9590	2400	11990	58%	6954	3597	22541	9580	2400	11980	6948	3594	22522	19
Jan-12	9590	2400	11990	65%	7794	3597	23381	9580	2400	11980	7787	3594	23361	20
Feb-12	9590	2400	11990	65%	7794	3597	23381	9580	2400	11980	7787	3594	23361	20
Mar-12	9590	2400	11990	65%	7794	3597	23381	9580	2400	11980	7787	3594	23361	20
Apr-12	9590	2400	11990	65%	7794	3597	23381	9580	2400	11980	7787	3594	23361	20
May-12	9590	2400	11990	65%	7794	3597	23381	9580	2400	11980	7787	3594	23361	20
Jun-12	9590	2400	11990	65%	7794	3597	23381	9580	2400	11980	7787	3594	23361	20
Jul-12	9950	2400	12350	72%	8892	3705	24947	9940	2400	12340	8885	3702	24927	20
Aug-12	9950	2400	12350	72%	8892	3705	24947	9940	2400	12340	8885	3702	24927	20
Sep-12	9950	2400	12350	72%	8892	3705	24947	9940	2400	12340	8885	3702	24927	20
Oct-12	9950	2400	12350	72%	8892	3705	24947	9940	2400	12340	8885	3702	24927	20
Nov-12	9950	2400	12350	72%	8892	3705	24947	9940	2400	12340	8885	3702	24927	20
Dec-12	9950	2400	12350	80%	9880	3705	25935	9940	2400	12340	9872	3702	25914	21
Jan-13	9950	2400	12350	80%	9880	3705	25935	9940	2400	12340	9872	3702	25914	21
Feb-13	9950	2400	12350	80%	9880	3705	25935	9940	2400	12340	9872	3702	25914	21
Mar-13	9950	2400	12350	80%	9880	3705	25935	9940	2400	12340	9872	3702	25914	21
Apr-13	9950	2400	12350	80%	9880	3705	25935	9940	2400	12340	9872	3702	25914	21
May-13	9950	2400	12350	80%	9880	3705	25935	9940	2400	12340	9872	3702	25914	21
Jun-13	9950	2400	12350	80%	9880	3705	25935	9940	2400	12340	9872	3702	25914	21
Jul-13	10320	2400	12720	90%	11448	3816	27984	10310	2400	12710	11439	3813	27962	22
Aug-13	10320	2400	12720	90%	11448	3816	27984	10310	2400	12710	11439	3813	27962	22
Sep-13	10320	2400	12720	90%	11448	3816	27984	10310	2400	12710	11439	3813	27962	22
Oct-13	10320	2400	12720	90%	11448	3816	27984	10310	2400	12710	11439	3813	27962	22
Nov-13	10320	2400	12720	90%	11448	3816	27984	10310	2400	12710	11439	3813	27962	22
Dec-13	10320	2400	12720	90%	11448	3816	27984	10310	2400	12710	11439	3813	27962	22
Jan-14	10320	2400	12720	100%	12720	3816	29256	10310	2400	12710	12710	3813	29233	23
Feb-14	10320	2400	12720	100%	12720	3816	29256	10310	2400	12710	12710	3813	29233	23
Mar-14	10320	2400	12720	100%	12720	3816	29256	10310	2400	12710	12710	3813	29233	23
Apr-14	10320	2400	12720	100%	12720	3816	29256	10310	2400	12710	12710	3813	29233	23
May-14	10320	2400	12720	100%	12720	3816	29256	10310	2400	12710	12710	3813	29233	23
Jun-14	10320	2400	12720	100%	12720	3816	29256	10310	2400	12710	12710	3813	29233	23
Jul-14	10710	2400	13110	107%	14028	3933	31071	10700	2400	13100	14017	3930	31047	24

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Month	Drawn						Due						Diff.	
	Basic	Grade Pay	Total Pay	DA Rate	DA	HRA	Total	Basic	Grade	Pay	DA	HRA		Total
01.08.14 to 12.08.14	4146	929	5075	207%	10505	1523	17103	4142	929	5071	10497	1521	17089	14
13.08.14 to 31.08.14	6809	1716	8525	107%	9122	2558	20205	6803	1716	8519	9115	2556	20190	15
Sep-14	11110	2800	13910	107%	14884	4173	32967	11100	2800	13900	14873	4170	32943	24
Oct-14	11110	2800	13910	107%	14884	4173	32967	11100	2800	13900	14873	4170	32943	24
Nov-14	11110	2800	13910	107%	14884	4173	32967	11100	2800	13900	14873	4170	32943	24
Dec-14	11110	2800	13910	107%	14884	4173	32967	11100	2800	13900	14873	4170	32943	24
Jan-15	11110	2800	13910	113%	15718	4173	33801	11100	2800	13900	15707	4170	33777	24
Feb-15	11110	2800	13910	113%	15718	4173	33801	11100	2800	13900	15707	4170	33777	24
Mar-15	11110	2800	13910	113%	15718	4173	33801	11100	2800	13900	15707	4170	33777	24
Apr-15	11110	2800	13910	113%	15718	4173	33801	11100	2800	13900	15707	4170	33777	24
May-15	11110	2800	13910	113%	15718	4173	33801	11100	2800	13900	15707	4170	33777	24
Jun-15	11110	2800	13910	113%	15718	4173	33801	11100	2800	13900	15707	4170	33777	24
Jul-15	11530	2800	14330	119%	17053	4299	35682	11520	2800	14320	17041	4296	35657	25
Aug-15	11530	2800	14330	119%	17053	4299	35682	11520	2800	14320	17041	4296	35657	25
Sep-15	11530	2800	14330	119%	17053	4299	35682	11520	2800	14320	17041	4296	35657	25
Oct-15	11530	2800	14330	119%	17053	4299	35682	11520	2800	14320	17041	4296	35657	25
Nov-15	11530	2800	14330	119%	17053	4299	35682	11520	2800	14320	17041	4296	35657	25
Dec-15	11530	2800	14330	119%	17053	4299	35682	11520	2800	14320	17041	4296	35657	25
Jan-16	0	0	34900	0%	0	4011	38911	0	0	34900	0	4011	38911	0
							<b>Total</b>						<b>Total</b>	<b>2015</b>

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4988  
 2924  
 5588  
 -----  
 2980

24.12.20  
 10  
 25/11/19  
 25/11/19  
 25/11/19  
 X  
 X  
 Partially settled: Rs 25520  
 w/ ID file at page 68 to 71  
 Bel: 12040  
 25/11/19

2.	Ramveer Kumat, Beldar	01.07.2017 to 30.11.2019	29	150+157	135+0	172	4988	
3.	Alligesan Beldar	01.07.2017 to 30.11.2018	17	150+157	135+0	172	2924	
4.	Ompal, Beldar	01.07.2017 to 30.11.2019	29	150+157	135+0	172	4988	
5.	Shiv Sagar Mehto, Beldar	01.07.2017 to 30.11.2019	29	150+157	115+0	192	5568	
6.	Shiva Nand, Beldar	01.07.2017 to 30.06.2018	12	150+157	135+0	172	2064	
<b>Total</b>							<b>25520</b>	

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Para No. 04( Ref. Audit Memo No. 09 dated 24.12.19)  
 Subject:-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	30/14.03.19	Stationary & General Articles	A/R & M/O	9952
2	106/28.03.19	Stationary & General Articles	A/R & M/O	9862
3	108/28.03.19	Towel, Glass like general articles	A/R & M/O	10000
4	111/2903.19	Duster, Pocha, Vim like general articles	A/R & M/O	11936
5	44/22.10.2018	Stationary, Laser Jet cartage etc.	A/R & M/O	38380
6.	147/31.10.2018	Glass Table, Hit& updating data base	A/R & M/O	8130
7.	150/31.10.2018	Reimbursement of travelling expenses	A/R & M/O	500
8.	01/05.03.2018	Refilling of cartage & Drum, power bank, Pencil, Pen	A/R & M/O	9953
9	03/07.03.2018	Refilling of cartage, Towel, Led set with labour fitting charge, cup set	A/R & M/O	7500
10.	54/20.03.2018	RA bill, final bill, Hand receipt, registers different sizes (excluding Telephone & Electricity bills amounting to Rs.4221)	A/R & M/O	5093
11.	56/21.03.2018	20 ltr. Jar, stamps, rim, Stationary & General Articles	A/R & M/O	9951
12.	04/04.09.2017	Stationary & General Articles	A/R & M/O	33686
13	28/10.10.2017	Flex banner, power bank, mortin dustbin wiper, enamel paint	A/R & M/O	9997

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14	119/28.10.2016	Mouse, widow formatting & Data backup, motherboard, 20 ltr. Jar	A/R & M/O	9914
15.	55/21.10.2016	Paint, shirt, Chapple, soap, glass, shoe leather, woollen paint	A/R & M/O	13527
16.	56/21.10.2016	Dari	A/R & M/O	3564
17.	57/21.10.2016	Gents Chappal	A/R & M/O	4500
18.	16/04.03.2016	Reimbursement of conveyance allowance	A/R & M/O	500
19	17/04.03.2016	Reimbursement of conveyance allowance	A/R & M/O	450
20.	26/04.03.2016	Reimbursement of conveyance allowance for 12/2015	A/R & M/O	500
21.	27/16.03.2016	Reimbursement of conveyance allowance for 01/2016	A/R & M/O	500
22.	28/16.03.2016	Reimbursement of conveyance allowance for 02/2016	A/R & M/O	500
23.	29/16.03.2016	Reimbursement of conveyance allowance for 03/2016	A/R & M/O	500
24.	30/16.03.2016	Reimbursement of Travelling allowance for 01/2016	A/R & M/O	500
25.	31/6.03.2016	Reimbursement of conveyance allowance for 02/2016	A/R & M/O	500
26	33/28.10.13	Stationary & Filling of computer cartridge	A/R & M/O	8962
27	42/20.10.14	Stationary	A/R & M/O	3430
28.	41/20.10.14	Stationary & refilling of computer cartridge	A/R & M/O	9961
29.	05/07.10.15	Conveyance	A/R & M/O	500
30.	36/17.10.15	Tonner HP 12A	A/R & M/O	9198
31	37/17.10.15	Stationary	A/R & M/O	10704

**Para No. 05 (Ref. Audit Memo No. 12 dated: 24.12.19)**  
**Sub: Non-installation of GPS system**

As per order No. 2/559/2018/CT-III/GAD/9023 dated 10.09.2018 issued by General Administration Department for stopping the misuse of Government / Government hired private vehicles, it has been provided that All vehicles have GPS in place before 30<sup>th</sup> September, 2018, however on scrutiny of audit it has been revealed from the records provided by the division that one vehicle is hired having number UP-14 HT 6668 without having the GPS system.

Necessary steps may be taken at the earliest for installation of GPS system in the above vehicles under intimation to Audit.

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Para No. 06 (Ref. Audit Memo No. 13 dated:- 24.12.2019)

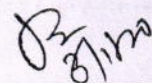
Sub: Unfruitful Expenditure of RS. 35.96 lakhs due to fore-closure of work.

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. Further section 29.7.1 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 and the Executive Engineer shall review the Hindrance Register at least once in a month.

During the test check of files of agreement of PWD-M-442, it was observed that the division has awarded a work of "Construction of S.W. Drain from Jaunpur to Gadaipur Police Post at Mandi Road was awarded to Sh. Ravi Tanwar at a tendered cost of Rs. 46.93 lakhs against the estimate cost of Rs. 69.63 lakhs with the stipulated date of start and completion was 04.05.15 & 03.08.15. vide agreement number 09/2015-16. A total payment of Rs. 35.96 lakh was made vide CV No. 90 during Sept 2015.

The scrutiny of the work file revealed that the work was foreclosed by the the Executive Engineer under clause 13 of General condition of the contract. The work was related to construction of storm water drain and since the work of construction of storm water drain was not completed hence very purpose of constructing the S.W. Drain might have defeated because storm water cannot pass through until full length of drain is constructed. It is indicative that either the site conditions were not physically verified while framing the estimates or the work.

Necessary steps may be taken at the earliest for the construction of remaining storm water drain to make the fruitful use of the expenditure of 35.96 lakhs incurred earlier under intimation to audit.

  
(Reema Sakhuja)  
IAO/AO  
Audit Party No. III



**PART-III TEST AUDIT NOTES**

**TAN 01 (Ref. Audit Memo No. 02 dated 16.12.2019)**

**Sub: Unrealistic Estimates.**

During the test check of records of PWD Division M-442 for the period 2012-13 to 2018-19, it has been noticed that there are huge variation between the estimates and the tendered amount ranging up to 63.66% of the Estimate Cost. A few instances are as under:

Sr. No.	Agreement No.	Name of work	Estimated Amount (In Rs.)	Tendered Amount (In Rs.)	Variation in %age
1.	43/2013-14	A/R & M/O various roads under SD M-442 during. 2013-14 SH: Providing services of excavator loader and tripper etc.	627923	297500	(-)52.62
2.	44/2013-14	A/R & M/O various roads under SD M-442 during. 2013-14 SH: Providing services of excavator loader and tripper etc.	627923	308000	(-)50.949
3.	46/2013-14	Restoration road by Bharti Airtel for laying telecom cable from Andhari more to Gurgaon	1960103	938497	(-)52.12
4.	65/2013-14	A/R & M/O various roads under CRMD M-442 during. 2013-14 SH Provision of excavator loader and tripper	645863	280008	(-)56.65
5.	11/2014-15	A/R & M/O various roads under SD M-442 during. 2013-14 SH Running of diesel pump at Godaipur Bandh Road	1230750	614054	(-)50.10
6.	16/2014-15	A/R & M/O various roads under SD M-4423 of CRMD M-442 during. 2014-15 SH providing services of sewer man	398018	189059	(-)52.50
7.	17/2014-15	Restoration of road cut by reliance Jio for lying Telecom cable from Opp. Freen Art Nursery to MCD Toll Plaza	2796285	1317050	(-)52.90
8.	23/2014-15	A/R & M/O various roads under PWD M-442 during. 2014 -15 SH Running of diesel pump set MB Road under Sub Divi. M-4422	1096470	484969	(-)55.77
9.	29/2014-15	Restoration of road cut by reliance Jio, Idea, IGL, Airtel and Tata for lying Telecom cable at various location	2038196	905978	(-)55.55
10.	45/2014-15	A/R & M/O various roads under PWD M-442 during. 2014 -15 kerbstone painting and misc. finishing work uder sub div. M-4422	3589345	1514704	(-)57.80
11.	59/2014-15	A/R & M/O various roads under PWD M-442 during. 2014 -15 providing and lying road marking paint, buses boxes & Zebra	1021335	408636	(-)59.99

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		crossing on Maharishi Balmiki Marg			
12.	64/2014-15	A/R & M/O various roads under PWD M-442 during. 2014 -15 Provision of excavator loader and tripper	824000	299689	(-)63.63
13.	04/2015-16	Road restoration cut by various agencies reliance, Airtel, IGL, BSES and Delhi Jal Board	2964750	1241934	(-)58.11
14.	10/2015-16	A/R & M/O various roads under sub. Divi. PWD M-4421of CRMD M-442 during 2015-16 Running of Diesel Pump	1498832	598034	(-)60.10
15.	18/2015-16	A/R & M/O various roads under sub. Divi. PWD M-4423 during 2015-16 Running of Diesel Pump	1370375	516631	(-)62.30
16.	05/2016-17	A/R & M/O various roads under Div SER-2 during 2016-17 painting work over footpath and railing of road under sub div. SER-22	2431470	1154336	(-)52.52
17.	25/2016-17	A/R & M/O various roads under Div SER-2 during 2016-17 and cleaning of road side storm water drain at sarita vihar maharaja marg and madanpur khaddar road	1797193	834437	(-)53.57
18.	100/2016-17	A/R & M/O various roads under Div SER-25 during 2016-17 cleaning of central verge and side berms	862331	387359	(-)55.08
19.	162/2016-17	A/R & M/O various roads under Div SER-2 during 2016-17 desilling and cleaning of road side storm water drains under sub. Div. SER25	2405820	1000099	(-)58.43
20.	28/2017-18	A/R & M/O various roads under Div SER-2 during 2017-18 SH: proving & running of diesel pump set under division SER-24	765180	315943	(-)58.71
21.	31/2017-18	A/R & M/O various roads under Div SER-25 during 2017-18 providing water lifting pump for cleaning of mansoon water.	739440	287642	(-)61.10
22.	41/2017-18	A/R & M/O various roads under Div SER-21 during 2016-17 providing water lifting pump for cleaning of mansoon water.	1110429	424517	(-)61.77
23.	122/2017-18	A/R & M/O various roads under Div SER-25 during 2017-18 painting of kerb stone and railings	1070104	508085	(-)52.52
24.	23/2018-19	A/R & M/O various roads under Div SER-2 during 2018-19 providing and running of diesel pump set under sub div. SER 24	765180	290845	(-)61.99
25.	31/2019-19	A/R & M/O various roads under Div SER-25 during 2018-19 providing water lifting pump for cleaning of mansoon water.	561015	196299	(-)65.01
26.	44/2018-19	A/R & M/O various roads under PWD Div SER-2 during 2018-19 preventing measures of water logging and pumping arrangement for sub div. SER-22	765180	293676	(-)61.62
27.	71/2018-19	A/R & M/O various roads under Div SER-23	761805	276840	(-)63.66

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	during 2018-19 painting work under sub division SER-23			
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The estimates of works are prepared by the Technically experts Engineers on the basis of prevalent D.S.R. and depending upon the prevailing Market rates, but still it has been observed that tenders have been received & accepted quoting the rates much below the estimated cost. Moreover today the rates of every commodity are rising spirally yet the tenders have been accepted much below the estimated rates.

Such type of unreasonable variations can be attributed to either wrong assessment of the quantity of items or sketchy estimates prepared in an unprofessional manner. Care may be taken in future to prepare the estimates on more realistic way.

**TAN 02 (Ref. Audit Memo No. 04 dated 19.12.19)**

**Sub: Heavy outstanding balances under deposits.**

During test check of monthly account of PWD Division, M-442, Sukhdev Vihar, Delhi for the month of March, 2019, it was observed that an amount of Rs. 1421.37 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)	18311010
Civil Deposits - Public Work Deposits (Part III)	119196054
Civil Deposits - Other Deposits	4630918
<b>Total outstanding as on 31.03.2019</b>	<b>142137982</b>

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.

**TAN 03 (Ref. Audit Memo No. 05 dated 20.05.2019)**

**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 is very slow and missed the stipulated date of completion by 15 to 23 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 / Tendered cost (in lacs)	Stipulated date of start	Stipulated date of completion	Actual Date of Completion	Delay in Months
1	18/EE/SER-II/PWD/2014-15 Construction of footpath and improvement of road surface of Mandi Road New Delhi	M/s C.P. Arora Engineers contractor	03.06.2014	02.09.2014	15.01.2015	04

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		Pvt. Ltd					
2	19/EE/SER-II/PWD/2014-15 A/r & M/o various road under PWD division M-442 drg. 2014-15 (SH Disposal of malba from various road	M/s B.M. & Sons	31.05.2014	30.03.2015	30.09.2015	06	
3	59/EE/SER-II/PWD/2015-16 Laying of 1000mm dia RCC pipe along Road No.12 for disconnection of storm water drain from sewer line to open drain on both side at Tugalkabad Extension, Kalkaji	M/s Chodhary Construction Pvt. Ltd.	02.04.2016	01.08.2016	08.12.2017	16	
4.	60/EE/SER-II/PWD/2015-16 A/r & M/o various road under PWD sub-division M-4121 drg. 2015-16 (sh Providing security arrangement for water& ward of PWD	M/s Device security services, M- 33 West Patel Nagar	13.01.2015	12.01.2016	10.02.2017	12	
5.	06/EE/SER-II/PWD/2015-16 A/R & M/o various road under PWD sub-division M-4412 drg. 2015-16 (sh path repair on BRT road from Moolchand flyover to Ambedkar Nagar	M/s S.S. Chauhan & Sons	05.10.2015	03.11.2015	11.04.2016	05	
6.	53/EE/SER-II/PWD/2015-16 Improvement of Road surface of Hans Raj Gupta Marg	M/s Choudhary Construction Co. Pvt. Ltd	16.07.2016	15.09.2016	17.04.2017	07	
7.	144/EE/SER-II/PWD/2016-17 Stregthening of Guru Ravi Dass Marg from Maa Anand Mai Marg to M.B. Road T- Junction	M/s M.C. Construction co.	23.02.2017	22.04.2017	16.08.2017	04	
8.	150/EE/SER-II/PWD/2016-17 Resurfacing of Okhla Estate Marg (Road No. 13 from Sarita Vihar underpass to Guru Ravi Dass Marg	M/s Mahavir Prasad Gupta & Sons	11.03.2017	10.05.2017	20.02.2018	08	
09.	16/EE/SER-II/PWD/2018-19 A/R & M/o various road under PWD division SER-2 during 2017-18 (SH Repair of damaged and missing drain of Guru Ravi Dass Marg	M/s Fateh Singh Construction and services	17.05.2018	16.06.2018	02.03.2019	09	

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Circumstances for the slow progress of works may be looked into and necessary steps be taken to gear up the execution of works. All the hindrances being faced during the execution of work be got authenticated from the E.E. at site register and wherever the delays are attributed on the part of contractors, penalty for late completion of work be imposed as per terms and condition. Care may be taken to complete the work within stipulated period of given time.

**TAN 04 (Ref. Audit Memo No. 06 dated 20.05.2019)**  
**Sub: Payment of final bills not made within time limit prescribed in CPWD Manual.**

As per Para 29.2.1 of CPWD Manual provides that final payment of the works should be made within 06 months of completion of work. Test check of the agreement register of work revealed that final payment of some of the work have not been made after the lapse of considerable period of 06 months in the following agreements. Precautions may be taken to make the final payment with the time frame mentioned in the above provision.

Sr. No.	Agreement No.S	Name of Contractor	Tendered cost of work (in Lakh)	Date of completion	Date of final payment
1.	32/EE/SER-II/PWD/2016-17	Sh. Paras Nath Singh	40.02	09.09.2016	25.03.2017
2.	46/EE/SER-II/PWD/2016-17	M/s Anil Engineering Work	9.93	08.08.2016	31.03.2017
3.	47/EE/SER-II/PWD/2016-17	Sh. Narender Singh Yadav	1175.77	09.12.16	03.06.17
4.	152/EE/SER-II/PWD/2017-18	M/s Manav Constructions Co.	29.88	06.04.18	29.12.18

**TAN 05 (Ref. Audit Memo No. 10 dated 24.12.19)**  
**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 Sh./Smt.	DATE OF RETIREMENT
1	Narad Muni	31.12.2020
2.	Veermati	31.07.2021
3	Babulal	31.12.2021
4.	Raju	30.06.2022
5.	Servan	31.07.2022
6.	Kappu Swamy	30.06.2023
7.	Harkesh	31.05.2020
8.	Gopi Chand	31.01.2022
9.	Shiv Dutt	31.12.2022

Necessary care may be taken under intimation to audit.

**TAN 06 (Ref. Audit Memo No. 11 dated: 24.12.19)**

**Subject: - Improper maintenance of Pay Bill Registers.**

During the test check of the PBRs maintained by the PWD M-442, South East Road Sukhdev Vihar, Delhi for the financial year 2012-13 to 2018-19 following irregularities have been noticed:-

1. 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

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name, other details like pay (Basic + Grade Pay), PAN No. etc. were also not found completely filled.

2. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
3. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
4. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year was not found.
5. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.
6. Prior to 2018-19 PBR Index is also not maintained properly, in the absence of which it is very difficult to locate details of individual.

PWD M-442, South East Road Sukhdev Vihar, Delhi may take necessary step to remove the above discrepancies under intimation to Audit.

**TAN 07 (Ref. Audit Memo No. 14 dated 24.12.2019)**

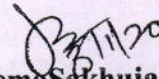
**Sub: - Stock Register**

The stock register produced to audit shows the following discrepancies -

1. No indent of the issued items shown in the stationary stock register was produced to audit.
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.

Necessary care may be taken under intimation to audit.

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 (Reema Sakhuja)  
 IAO/AO  
 Audit Party No. III



**PART-II**  
**Current Audit Report**  
**2019-2023**

**PARA NO. 1 : Heavy outstanding balances under deposits.**

(Ref. Memo No. 04 Dated.22.06.23)

During test check of monthly account of PWD Division , M-442, Sukhdev Vihar, Delhi for the for the audit period for the month of March, 2023, it was observed that an amount of Rs.77205837/- was found outstanding under the head of account " Public Works Deposits". The detail is given below:-

HEAD OF ACCOUNT	Amount As on 31.03.2023
Civil Deposits- Security Deposits (Part-II)	28121556
Civil Deposits- Public Works Deposits(Part-III)	45576696
Civil Deposits- other Deposits(Part-V)	3507585
<b>Total</b>	<b>77205837</b>

Heavy accumulation was irregularity at Divisional level and showed that time to time review was not done at Divisional level.

Reason of this heavy accumulation of deposits in all head of accounts be elucidated to the audit. All deposits more than 03 yrs. Old where refund is due, be credited into the revenue head of the department under intimation to the audit.

**PARA-2 : Subject : Non deduction of TDS on payments made to contractor for Rs.1,16,000/-**

**( Ref. Memo No. 03Dated.22.06.23)**

Section 194C of the income tax , 1961, states that deduction of income tax is required to be made at source by disbursing officers from payments made to contractors.

During test check of records provided by the unit, it was observed that the payments were made to the contractors without deducting TDS which was loss to the exchequer.

The details of some cases are as under:-

S.No.	Voucher no. & date	Name of Contractor	Amount (Rs.)	TDS to be deducted @2%(Rs.)	TDS deducted by the unit(Rs.)	TDS due(Rs.)
1.	10/02.11.22	M/s Satyam construction works	15,00,000	30000	0	30000
2	97/28.03.23	M/s Road Tech.	12,00,000	24000	0	24000
3.	98/28.03.23	M/s Naresh Kumar	10,00,000	20000	0	20000
4.	99/28.03.23	M/s Babulal Gupta	10,00,000	20000	0	20000
5.	100/28.03.23	M/s Rakshak Security Pvt. Ltd.	11,00,000	22000	0	20000
		<b>Total</b>	<b>58,00,000</b>	<b>1,16,000</b>	<b>0</b>	<b>1,16,000</b>

Reason for not deducting TDS may be elucidated to the audit and necessary action may be taken to recover Rs.1,16,000/- (Rs. One lakhs sixteen thousand only) after due verification of facts and figures. Similar other cases may also review for recovery if any arise under intimation to the audit.

**PARA-3: Subject: Non revalidation of the bank FDRs/bank guarantee.**

**(Ref. memo no. 8 Dt. 23.6.2023)**

During the course of audit of valuable register for the period 2019-23, maintained in PWD division, SER 2, M-442, it was observed that the validity of a number of FDRs/Bank Guarantees, submitted by the contractors, had already been expired and division had not made any efforts to get these FDR/bank guarantee revalidated as per details given hereunder. Similar types of other case may also be reviewed and actions may be taken either to revalidate this FDRs/BGs or refund them to the concerned firms, if the purpose of holding this FDRs/BGs has been fulfilled.

s.n.	Page no of valuable	Sl. No. Of valuable	Name of agency	Amount of valuable	Date of expiry of validity of
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	register	register		FDR/PG	FDR/BG
1	80	1279	M/s naresh kumar	43000	7.6.2023
2	79	1277	M/s Road tech.	57900	10.11.2022
3	76	1270	M/s Vision constructions	18000	15.10.2022
4	74	1266	M/s Awasthi constructions	91200	21.6.23
5.	58	1234	M/s samridhi constructions	200000	31.3.2023
6.	95	1115	M/s Paras Nath singh	53000	15.2.23
7	95	1116	M/s Naresh Kumar	37200	9.8.2022
8	93	1112	M/s. Naresh Kumar	13500	3.8.22
9	5	935	M/s C P Arora Eng.	50000	26.8.2020
10	2	735	M/s Uma kant garg	20000	11.6.2019

Reason of non revalidation of the above may be elucidated to the audit and necessary steps may be taken in the matter under intimation to the audit.

**PARA-4: Subject: Slow progress of works leading to missing the deadlines for completion of works. (Ref. memo no.9 dt. 26.06.2023)**

As per Clause 2 & 2A in the General Conditions of Contract 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 justified extended date of completion as per clause 5(excluding any extension under clause 5.5) as well as any extension granted under clauses 12 and 15, he shall, without prejudice to any other right or remedy

available under the law to the Government on account of such breach, pay as compensation the amount calculated at the rates stipulated in the term and conditions of the agreement.

Test check of progress reports revealed that progress of some of the works during the audit period 2019-23, 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. n.	Agreement no.	Name of the contractor	Stipulated date of start	Stipulated date of completion	Actual date of completion	Delay in months.
1	85/22-23	M/s Naresh Kumar	17.7.22	16.8.22	--	10
2	98/22-23	M/s Samridhi construction	13.8.22	12.10.22	--	8
3	105/22-23	M/s Buland constructions	15.9.22	14.11.22	---	8
4	14/21-22	M/s Sethi constructions	28.6.21	27.9.21	--	21
5	17/21-22	M/s Universal security and placement services	8.7.21	7.7.22	--	11
6	04/19-20	M/s Anil kumar	9.4.19	18.4.19	--	49
7	09/19-20	M/s Awasthi constructions	22.4.19	21.7.19	9.7.20	10
8	10/20-21	M/s Aditya constructions	28.9.20	26.11.20	6.8.2021	9

Reasons for above delay in completion of the works may be elucidated to the audit and necessary action may be taken in the matter as per General Conditions of the contract etc., after due verification of facts and figures under intimation to the audit.

**PARA-5: Subject: Unfruitful expenditure of Rs.4389577/- due to foreclosure of works.**

**(Ref.memo no. 10 Dt. 27.6.23)**

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. Further section 29.7.1 stipulates that wherever 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 and the Executive Engineer shall review the hindrance register at least once in a month.

During the test check of files of agreement of PWD M-442, it was observed that in the following case department has not completed the work and foreclosed the work in the middle.

The division has awarded a work of Improvement of drain from kalkaji mandir to govindpuri metro station on Shri Maa Anadmayee marg under PWD sub division ser 2/21 during 19-20 to M/s. Jagdish Associates, at a tender cost of Rs. 4895677 against the estimated cost of Rs 9178248 with the stipulated date of start and completion was 2.1.20 and 1.3.20 vide agreement number 100/EE/SER-II/pwdPWD-22. A total payment of Rs.4389577/- was made vide CV no.56 dt 4.8.21. The department has foreclosed the agreement under the clause 13 of general condition of the contract vide letter no. 54(90)/AB/EE/SER-II/PWD/2021/ 275 dt 19.2.21. It is indicative that either the site conditions were not physically verified while framing the estimate of the work.

Reasons for the above stated discrepancy may be elucidated to the audit.

**PARA-6: Sub.: Wrong calculation of GPF interest for the year 2022-23.**

**(Ref.memo no. 11 Dated: 28.06.2023)**

On test check of GPF Ledger for the audit period 2019-23, it was observed that one work charge stant Sh. Kishan , Beldar, GPF A/C No. 44/WC/SER-II, had withdrawn Rs.1,00,000/- vide sanction order No.10(2)SER-II/31017 dated 20.10.22 issued by the Executive Engineer in the financial year 2022-23 but the amount of withdrawal was not taken into account in the calculation of annual interest for the year 2022-23 and caused interest calculation on higher side.

The department may revised the calculation of the interest after deducting withdrawal amount of Rs.1,00,000/- may be made from the date of withdrawal to till date after verification of facts and figure under intimation to the audit.

Other similar cases may also review under intimation to the audit.

**PARA-7: Subject: Short deduction of GST for Rs. 111614/-****(Ref. memo no. 12Dated: 30.6.2023)**

As per Notification no. 33/2017- of Central tax dated 15.9.2017 under section 51, GST Act was issued by the CBIC to enable registration of tax deductors. However, Government suspended the applicability of TDS would be made operational w.e.f. 1.10.2018 @ 2% is to be deducted from the payments made to the firms if the gross amount to be paid to vendor is equal to or more than Rs. 2,50,000- vide notification no. 50/2018 Central tax dt. 13.9.2018 by CBIS. Similar notification has been issued by respective State Governments. But GST was not deducted in the following bills.

S.No.	Particulars	Total of the bill (excluding GST) (Rs.)	GST to be deducted @2% (Rs.)
1	C.V.No.61 dt. 28.3.23 payment made to vendor M/s Narender Kumar	2198865	43977
2.	C. V.no. 205 dt. 31.10.22 payment made to vendor M/s Radha Madhav constructions	2058804	41176
3.	C.V. no. 92 dt. 24.9.21 payment made to vendor M/s Narendra kumar	528809	10576
4.	C.V. no. 3 dt. 2.3.23 payment made to vendor M/s Krishnatry traders	794210	15885
	Total GST payable		111614

Reason of these non deduction of GST on vendors payments may be elucidated to the audit and the department may recover the above amount of GST Rs.111614/-(Rupees one lac eleven thousand six hundred and fourteen only) after due verification of facts and figures.

**PARA-8 Subject: Payment to the Contractor on unrealistic estimates.****( Ref. memo no. 13Dt. 30.6.2023)**

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, 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 major inconsistency between the tendered amount and actual payment made that indicates that it was a non observance of guidelines above mentioned: -

S.N	Agreement no	Agency	Tender Amount	Actual payment	Diff. between tender amount and actual payment made.
1	02/EE/SER 2/pwd/19-20	M/s v. K. venture	802947	970266	167319
2	107/EE/SER/2PWD/19-20	M/s Awasthi construction company	5665778	7025166	1359388
3	85/EE/SER2/PWD/19-20	M/s Yadav builders	1526828	1859772	332944
4	09/EE/SER 2/PWD/20-21	M/s SS Chauhan	22532772	49322406	26789634
5	19/EE/SER2/PWD/20-21	M/s Shirohi construction company	4912635	6045718	1133083
6	28/EE/SER2/PWD/20-21	M/s karambir rana	2898746	3549713	650967
7	04/EE/SER2/PWD/21-22	M/s satyam construction co	5701418	7086633	4992755
8	06/EE/SER2/PWD/21-22	M/s Chandernal	7418094	9263507	1845413
9	12/EE/SER2/PWD/21-22	M/s Bhawani constructions	2019450	2511860	492410
10	11/EE/SER2/PWD/22-23	M/s Vishwas kumar azad	788880	976642	187762
11	18/EE/SER2/PWD/22-	M/s Manav	2048669	2559607	510938

	23	construction company			
12	27/EE/SER2/PWD/22-23	M/s Road Tech	3852081	5773324	1921243
					40383856

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 12 works executed during the year 2019-2023, were escalated aggregating to Rs. 403.83 lacs.

Reasons for the above huge difference in tender amount and the actual payments made to the contractor may be elucidated to the audit party. Planning branch should adhere to the guidelines stipulated on the subject matters and ensure non occurrence of this gross discrepancies.

**PARA-9: Subject: Delay in deposit of labour cess amount deducted from the contractors bill**

**(Ref.memo no. 14 Dated: 03.07.2023)**

As per government of National capital territory of delhi order (August 2005), all government department, public undertakings and other government bodies carrying out any building or other construction work shall deduct mandatory 1% of the amount of cost payment to the contractor. Such amount are as deducted from the contractor bill shall be remitted by way of account payee cheque, in favour of Delhi Building and Other Construction Workers Welfare Board within 30 days of making such payment.

During the test check of the records it is revealed that there is prevailing system existed in the division not to deposit the laourcess amount within the stipulated period . In the following cases the department has deposited the statutory amount of labour cess not in time and delayed more than 30 days. It was observed that the labour cess deductd from the bills of various contractor was not deposited on monthly basis and deposited in one go by the division after two or three months basis. The details are as under:-

S.No.	Period	Amount(Rs.)	Date of deposit	Remarks
1	3/19 to 3/20	3564575	Dt. 18.9.21 vide c.v.no. 55	Delay more than 30 days
2	4/20 to 3/21	2472761	Dt. 24.12.21 vide	Delay more than

*[Handwritten signature]*




			c.v. no. 46	30 days
3	4/21 to 9/21	2261845	Dt. 6.1.2022 Vide c.v. no. 51	Delay more than 30 days
4	10/21 to 12/21	2277890	Dt. 17.1.22 Vide c.v. no. 82	Delay more than 30 days
5	8/22 to 9/22	1039624	Dt, 4.10.22 vide c.v. no. 3	Delay more than 30 days
	Total	11616695		

Reasons for not depositing the labour cess in the Delhi Building and Other Construction Workers Welfare Board in time, may be elucidated to the audit party and department should maintain proper mechanism to ensure that the labour cess may be deposited with the Board.

**PARA-10: Sub.: Non production of records(NPR)**  
(Ref.memo no. 15 Dated. 04.07.2023)

The following records were not produced to audit :-

- (1) Liveries register
- (2) Contractor Bill Register
- (3) Property register
- (4) Condemnation record

  
**Inspecting Audit Officer/AO**  
**AUDIT PARTY NO. 3**

**PART-III**  
**TEST AUDIT NOTE(2019-23)**

**TAN NO. 1: : Award of work at abnormally below the Estimated cost.**

( Ref. Memo No. 02 Dated.22.06.23)

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

The estimates of the works were prepared by the technical expert engineers of the division on the basis of prevailing delhi schedule of rates. However, it was noticed that tenders were accepted much below than the estimated cost. Moreover, in today scenarios although the prices of every commodity are rising rapidly yet the tenders were accepted much below the estimated cost. Furthermore, audit could not ensure how the contractor paid minimum wages to the labour engaged for the works.

Test check of records provided by the Unit in respect of the work awarded and executed by the division during the period 2019 -20 to 2022-23 revealed that most of the tenders were awarded below the estimated cost.

It was also observed that the estimates were prepared on the basis of old DSR 2016, although the current DSR was available and current rates were higher than the old rates. Even then the contractors executed the work on lower rates while the current DSR was available. The work much below than the rates of DSR 2016 inspite of increase in the cost of material and labour raised the question marks on award and execution of work itself.

The details of works which were awarded more than 30 % below the estimated cost, is as follows

S.No.	Name of woks	Estimated cost	Tender cost	Below%
1	A/R & m/o various roads under division SER-2 during 2021-22(comprehensive	17622359	5286708	70.00

	maintenance of various roads under sub division,. 21 (agreement no. 3/21-22)			
2	A/R & /O various roads under Division SER -2 during 2021-22( Comprehensive maintenance of various roads under sub divison-24) (agreement no. 6/21-22)	25614967	7418094	71.04
3.	Providing and fixing grill to avoid encroachment on PWD green area on Mathura road under jurisdiction of SER 2/22/(agreement no. 23/21-22)	9140573	3861892	57.75
4	Restoration of road cut by various utility servies provider on Mathura road Maharaja Agarsen road and madanpur khaddar road (agreement no. 3/22-23)	7790475	2824047	63.75
5	M/s of Various road under PWD division SER-2/23 2021-22(Sche.	3920661	1451037	62.99

	Thermoplastic paint on various road under SER 23) (agreement no. 9/21-22)			
6	A/R & M/o to various roads under Pwd Division under Pwd Division SER 2/21 , 2022-23 (Sh. Thermolastick paint on out ring road ( from modi mill flyover to chirag delhi flyover under SER 21)(agreement no. 25/22-23)	2719761	964699	64.53
7	Comprehensive maintenance of various roads under Sub-Division-24 in Division South EastRoad-2 during 2019-20 (agreement no. 94/2019-20)	33353357	15362556	53.94
8	Comprehensive maintenance of various roads under Sub-Division South East Road-2 during 2019-20 (agreement no. 95/2019-20)	31869126	14063845	55.87
9	Comprehensive maintenance of various roads	31401137	13857322	55.87

	under Sub-division-25 in Division South East Road - 2 during 2019-20 (agreement no.96/19-20)			
10	Comprehensive maintenance of various roads under Sub-division-23 in Division South East Road - 2 during 2020-21 (agreement no. 22/20-21)	32264240	11889372	63.15
11	Improvement of drain on jaitpur road to avoid overflow of water on road under SER-2/22 (agreement no. 24 /20-21)	8392602	4011664	52.20

Reason for awarding of work **abnormally below** the estimated cost may be elucidated to the audit and department should take necessary steps to prepare the realistic estimates in future works.

**TAN No.2: Subject: Shortcomings in maintenance of Pay Bill Registers.**

**(Ref. Memo No. 5 Dated: 22/06/2022)**

During the test check of the PBRs maintained by the unit for the audit period 2019-20 to 2022-23 following shortcomings have been noticed:

1. The Page counting certificate is not recorded/not signed in the PBRs.
2. The mandatory information/details of employees such as Basic pay, Grade Pay, Pay level, date of increment, Details of govt. accommodation, GPF/PRAN Numbers etc., required to be recorded on the upper left side of each page in the PBRs not found completely filled in.
3. Incomplete particulars of advances/refund . Details of loan/advances/refunds, etc are not recorded. Balance of advances was not

shown brought-forwarded to the current year with its number of installments.

4. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
5. GAR-18, Abstract of Pay bills, is not prepared for the period 2019-2023.
6. Total of each column is also required to be entered on the last line of each page (at the bottom) for the purpose of calculation of Income Tax of the respective year, which is not done. Hence, total income may not be ascertained for the purpose of scrutiny of income tax.
7. Details of pay & allowances drawn as per LPC issued by previous office is to be entered in PBR on relevant page, which is not done in any case.
8. Aadhar No. of employees are not mentioned in PBR.
9. Pay Level is not mentioned in the PBR that is required in 7<sup>th</sup> CPC.
10. PBR means pay bill register but bill numbers were not found mentioned in the the PBR in r/o all employees
11. Signature of DDO not found at any page of the PBR.
12. Month and date Col. Of the PBR was found blank.

Reason of these shortcomings be elucidated to the audit and necessary rectification and compliance may be made under intimation to the audit.

**TAN No. 3: Subject: Non maintenance of contractor ledger.**

**(Ref.memo no. 6 Dt.22.6.2023)**

Para 10.2. of CPWD works manual stipulates that the account's relating to contracts should kept in Cpwd form 43 as contractor ledger and separate folio or set o 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 for the period 2019-23, 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 maintained the contractor ledger in division for monitoring the payments of advances and secured advances made to the contractor's as per CPWD works manual and compliance shown to the audit party.

Reasons for the above deficiency may be elucidated to the audit party and the division should maintain the contractor ledger and shown to the next audit party.

**TAN No. 4: Subject: Review of measurement books.**

**(Ref.memo no. 7 Dt. 22.6.2023)**

As per the para 7.13 of CPWD works manual, measurement books (MBs) are required to be reviewed by divisional account (DA) under the supervision of executive engineer. The assistant engineers are required to submit the measurement books in the sub divisions to the divisional office from time to time so that at least once a year the entries recorded in each of the books are subject 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 registers, 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 provisions 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.

Reason for the above irregularities may be elucidated to the audit party and the department should follow the guidelines of the cpwd manual regularly in this regards.

  
**Inspecting Audit Officer/AO**  
**AUDIT PARTY NO. 3**