

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

Internal Audit report on accounts of Office of Executive Engineer, South Road-I, PWD, Sukhdev Vihar, Mathura Road, Near Okhla Flyover, New Delhi-110025 for the period 2013-14 to 2018-19

Introduction

The accounts of office of the Office of Executive Engineer, South Road-I, PWD, Sukhdev Vihar, Mathura Road, Near Okhla Flyover, New Delhi-110025 for the period 2013-14 to 2018-19 were test audited by the Audit Party No-XXIII during the period 18.09.2019 to 01.10.2019 (10 working days) Comprising of Shri A.K. Bhatt, (I.A.O), Shri S.K. Shrivastava (AAO) and Sh. Inder Singh (Sr. Asstt.).

Aims and Objectives

The Division falls under the jurisdiction of Chief Engineer, South Zone, M.S.O. Building, I.P. Estate, New Delhi and Superintending Engineer, Circle South, Sukhdev Vihar, New Delhi and the Division is headed by the Executive Engineer, South Road-I, PWD, Sukhdev Vihar, New Delhi, who is functioning as DDO. There are five Sub-Divisions under the jurisdiction of Executive Engineer, South Road-1, PWD. The Division is entrusted with the execution, maintenance and up keeping of road maintenance work in Government of NCT Road of South Road-I.

Earlier this Division named as M-441, which was the Road Division and functional from April 2013-2014. Division named as South Road-1, PWD, Sukhdev Vihar functional from April 2016.

Detail of HOO/DDO/Cashier during 2013-14 to 2018-19

HOO/DDO

S.No.	Name and Designation	Period of stay in Division as on date
1.	Sh. B.C. Pant, EE(C)	04/2013 to 09/2013
2.	Sh. Rakesh Vij, EE(C)	09/2013 to 12/2014
3.	Sh. Pratap Singh, EE(C)	01/2014 to 12/2015
4.	Sh. Narender Mahajan, EE(C)	01/2016 to till date

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DIVISIONAL ACCOUNTANT

S.No.	Name and Designation	Period of stay in Division as of date
1.	Sh. S.N. Sinha, A.A.O.	04/2013 to 12/2013
2.	Sh. Harshwardhan Dev, A.A.O.	03/2014 to 12/2017
No one posted as Divisional Accountant from January 2018		

CASHIER

S.No.	Name and Designation	Period of stay in Division as of date
1.	Sh. Ashok Kumar Wadhawan, UDC	04/13 to 06/2013
2.	Sh. Jagdish Prasad, UDC	07/2013 to till date

Budget Allotment and Expenditure during 2013-14 to 2018-19 (Rs. in Lakh)**PLAN**

FINANCIAL YEAR	BUDGET	EXPENDITURE	BALANCE
2014-15	1880	1879.72	0.28
2015-16	600	271.18	328.82
2016-17	1050	533.70	516.3
2017-18	3155	2853.43	301.57
2018-19	1251	1094.23	156.77

NON PLAN

FINANCIAL YEAR	BUDGET	EXPENDITURE	BALANCE
2014-15	980	979.94	0.06 ✓
2015-16	750	689.30	60.7 ✓
2016-17	1300	1299.98	0.02 ✓
2017-18	2150	1862.51	287.49
2018-19	1740	1679.31	60.69

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Sanctioned strength as on 31.03.2019

S.No.	NAME OF POST	SANCTIONED	FILLED	VACANT
1	GROUP A	1	1	-
2	GROUP B	22	6	16
3	GROUP C	17	8	9
4	WORK CHARGED STAFF	15	15	-
	TOTAL	55	30	25

Statutory Audit

As informed by the Executive Engineer, South Road-I, PWD, Sukhdev Vihar, Mathura Road, Near Okhla Flyover, New Delhi-110025, the AGCR Audit of this office has been conducted by the AGCR upto financial year 2015-16.

Maintenance of Records

The maintenance of records of office of the Executive Engineer, South Road-I, PWD, Sukhdev Vihar, Mathura Road, Near Okhla Flyover, New Delhi-110025 for the period 2013-14 to 2018-19 was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

Old Internal Audit Report

The current audit is the first audit of this Division as this Division came into existence from the financial year 2013-14.

Details of old recoveries: NIL

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Current Audit Report

During the course of current audit, 25 audit memos were issued. Out of these, 08 were record memos and remaining 17 were observations memos highlighting various irregularities. No memo is settled on the spot. Therefore, all the 17 memos, converted into 12 Para (11 Para + 1 NPR) and 6 TAN.

Memo No.	Para No.	Brief of the para	Outstanding Para	Outstanding Tan
10	1	Execution of work with abnormally low rate	1	
11	2	Unrealistic Estimates	1	
12	3	Delay in completion of work	1	
13	4	Non levy of compensation in delayed work Rs. 12,37,595/-	1	
14	5	Irregularity in Hiring of Vehicle under Work Head (Work Contingency)	1	
15	6	Non Revision of Technical Sanction	1	
19	7	Short deduction of TDS under section 194(J) amounting to Rs.3,976/-	1	
20	8	Provision of Contingency and its Utilization during the period 2013-14 to 2018-2019.	1	
21	9	Irregularities/Shortcomings in the execution of work - Recovery of Rs.92,800/- thereof.	1	
22	10	Purchase made outside GeM	1	
23	11	Undue benefit given to the Contractor	1	
	12	Non Production of Record	1	
	TAN No.			
9	1	Public Works (Suspense) Deposit		1
16	2	Non Maintenance of Contractor Ledger		1
17	3	Review of Measurement Book		1
18	4	Non-maintenance of register of Bills		1
24	5	Irregularities in maintenance of Tools & Plants Register (CPWA-15)		1
25	6	Shortcomings in Pay Bill Register.		1
		Total	12	6

For Real

The details of current recoveries are as under: -

Sr. No.	Audit Memo No.	Para No.	Brief of the Para's	Amount (Rs.)	Amount recovered (Rs.)	Balance Amount (Rs.)
1	19	7	Short deduction of TDS under section 194(J) amounting to Rs.3,976/-.	3,976/-	Nil	3,976/-
2	21	7	Irregularities/Shortcomings in the execution of work - Recovery of Rs.92,800/-.	92,800/-	Nil	92,800/-
TOTAL				96,776/-	Nil	96,776/-

The internal audit report has been prepared on the basis of information/records furnished and made available by the Executive Engineer, South Road-I, PWD, Sukhdev Vihar, Mathura Road, Near Okhla Flyover, New Delhi-110025. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Auditee.

A.K. Bhatt

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

PART-II

CURRENT AUDIT REPORT (2013-14 to 2018-2019)**Para No. 1:- Execution of work with abnormally low rate.
(Ref. Audit Memo No.10 dated 20.09.2019)**

On test check of record, it has been observed that during the year **2013-14 to 2018-19** in the following works, the tender amount was below more than **50%** of the estimated cost. All the abnormally low rate works are certified by the engineers that work done as per CPWD specification. Estimate is being carried out on the basis of DSR 2014. During the year **2017-18 and 2018-19** cost of almost all construction materials as well as labor cost also increased. It raises a serious question about the quality of work done and the method of estimation of the work. It needs elucidation that how the department ensures quality with this abnormally low rate quoted work. The below mentioned work should be referred to QCC of the department and report should be obtained. Details are given below:-

S.No.	Agreement No.	Name of Work	Agency	Estimated Cost (Rs.)	Tender Amount (Rs.)	% Below the Estimated Cost
1	06/EE/CRMD/SR-1/PWD/17-18	A/R and M/O various roads under PWD Division South Road-1 during 2017-18. (Sh:- Providing services of sewerman and storm to avoid water lifting pump to avoid water logging on road during rainy season under sub. Divn. SR-14.	M/s Gaurav Construction Co.	1553191	698004	55.06
2	09/EE/CRMD/SR-1/PWD/17-18	A/R and M/O various roads under PWD Division South Road-1 during 2017-18. (Sh:- providing services of sewerman and storm water lifting Pump to avoid water logging on road during rainy season under sub divn. SR-12.	Sh. Ravi Tanwar	776596	372766	52.00

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	10/EE/CRMD/SR-1/PWD/17-18	A/R and M/O various roads under PWD Division South Road-1 during 2017-18. (Sh:- providing services of sewerman and storm water lifting Pump to avoid water logging on road during rainy season under sub divn. SR-13)	Sh. Ravi Tanwar	776596	349468	55.00
4	11/EE/CRMD/SR-1/PWD/17-18	A/R and M/O various roads under PWD Division South Road-1 during 2017-18. (Sh:- providing services of sewerman and storm water lifting Pump to avoid water logging on road during rainy season under sub divn. SR-15)	Sh. Ravi Tanwar	776596	349468	55.00
5	16/EE/CRMD/SR-1/PWD/17-18	A/R and M/O various roads under PWD Division South Road-1 during 2017-18. (Sh:- claning of Big Drain under Sub Division SR-11.)	Sh. Lakhmi Chand	2752725	1099438	60.06
6	63/EE/CRMD/SR-1/PWD/17-18	A/R and M/O various roads under PWD Division South Road-1 /sub divn SR-15 during 2017-18.(Sh:- Kerb Stone painting on Acharaya Shree Tulsi Marg (M.G Road)	M/s M.H. Builders	2367570	907490	61.67
7	64/EE/CRMD/SR-1/PWD/17-18	A/R and M/O various roads under PWD Division South Road-1 /sub divn SR-11 during 2017-18.(Sh:- Painting of Kerb Stone railing Central verge etc	M/s M.H. Builders	1581100	606036	61.67
8	68/EE/CRMD/SR-1/PWD/17-18	A/R and M/O various roads under PWD Division South Road-1 /sub divn SR-14 during 2017-18.(Sh:- Painting of Kerb Stone of footpath, central verge railing etc	M/s Yadav Builders	2101453	1048415	50.11
9	77/EE/CRMD/SR-1/PWD/17-18	A/R and M/O various roads under PWD Division South Road-1 /sub divn SR-11 during 2017-18.(SH:- Disposl of Malba	M/s S.S. Chauhan & Sons	697668	342695	50.88

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10	88/EE/CRMD/SR-1/PWD/17-18	A/R and M/O various roads under PWD Division South Road-1 during 2017-18.(SH:Regarding repainting of road markings on the road in the area of Mehrauli Traffic Circle).	Sh. Kapil Tanwar	1191370	582580	51.10
11	10/EE/CRMD/SR-1/PWD/18-19	A/R & M/o various roads under PWD Division South Road-1/ Sub Division SR-11 during 2018-19. (SH:- Providing services of sewerman and storm water lifting pump to avoid water logging on road during rainy season.)	Sh. Lakhmi Chand	1147543	516509	54.99
12	14/EE/CRMD/SR-1/PWD/18-19	A/R & M/o various roads under PWD Division South Road-1/ Sub Division SR-13 during 2018-19. (SH:- Providing services of sewerman and storm water lifting pump to avoid water logging on road during rainy season.)	Sh. Ravi Tanwar	765029	267760	65.00

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

**Para No. 2:- Unrealistic estimates.
(Ref. Audit Memo No.11 dated 20.09.2019)**

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

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Test check of the records revealed that in the following works there were inconsistency between the tendered amount and actual payment made:-

S.No.	Agmt. No.	Name of work	Agency	Tender Amount (Rs.)	Actual Payment made (Rs.)	Difference between Tender Amount & Actual payment made (Rs.)
1	05/EE/CRMD/SR-1 /PWD/17-18	Road restoration cut by BSES at pankaj Juyal Marg and Birla Vidya Niketan Marg under sub divn. SR-14	Sh. Ravi Tanwar	4933719	5848832	9,15,113
2	12/EE/CRMD/SR-1 /PWD/17-18	A/R and M/O various roads under PWD Division South Road-1 during 2017-18. (Sh:- Providing services of Maintenance Van under Sub Divn.SR-14	Sh. Ravi Tanwar	1927151	2403402	4,76,251
3	14/EE/CRMD/SR-1 /PWD/17-18	A/R and M/O various roads under PWD Division South Road-1 during 2017-18. (Sh:- Providing services of Maintenance Van under Sub Divn.SR-12	M/s Raj Enterprises	1632410	2037795	4,05,385
4	18/EE/CRMD/SR-1 /PWD/17-18	Providing & laying of NP4 pipes for storm water drain on IGNOU Road from Dhavam Kanta to Z- More & c/o collecting chambers under PWD Division SR-11 during 2017-18.	Sh. Wakeel Ahmed Siddique	6248464	8057026	18,08,562
5	19/EE/CRMD/SR-1 /PWD/17-18	A/R and M/O various roads under PWD Division South Road-1 during 2017-18. (Sh:- Repair of footpath from Malviya Nagar Metro Station to Mandir Marg Red light under sub divn. SR-14	M/s Bhawani Constructions	2525674	3150402	6,24,728
6	23/EE/CRMD/SR-1 /PWD/17-18	Resoration of Road under PWD Division SR-1 during 2016-17.(Sh:- M.B Road to Sant. Marry School on IGNOU Road under sub Divn. SR-11	M/s Buland Constructions	1759673	2198983	4,39,310

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	26/EE/CRMD/SR-1 /PWD/17-18	A/R and M/O various roads under PWD Division South Road-1 /sub divn-11 during 2017-18. (Sh:- Providing Fixing Grill on center verge on M.B Road from batra Red light to Lado Sarai T-point.	Sh. Narender Singh Yadav	2176267	2667584	4,91,317
8	31/EE/CRMD/SR-1 /PWD/17-18	Road restoration cut by DJB and Khirki Road and Apeejay School Road Malviya Nagar, New Delhi under PWD Division South road-1/sub divn. SR-14 during 2017-18.	Sh. Pawan Kumar	4381922	5463470	10,81,548
9	41/EE/CRMD/SR-1 /PWD/17-18	A/R and M/O various roads under PWD Division South Road-1 /sub divn SR-11 during 2017-18.(Sh:- Providing and laying of interlocking tiles kerb stone and misc civil work between Batra Hospital to Dakshin Puri Red light on M.B Road).	M/s Jagdish Associates	2260100	2786992	5,26,892
10	11/EE/CRMD/SR-1 /PWD/18-19	Restoration of 60 Foota Road (Starting Point 100 Foota Road & end point SSN Marg Chattarpur under PWD Division SR-1/ Sub Division SR-12 during 2018-19.	M/s Amocon	5179574	6426576	12,47,002
11	26/EE/CRMD/SR-1 /PWD/18-19	Restoration of road in front of Mother International School, Malviya Nagar PWD Division South Road-1/ Sub-Division SR-14 during 2018-19.	M/s C.K. Construction Co.	2039719	2492682	4,52,963
12	57/EE/CRMD/SR-1 /PWD/18-19	A/R & M/O various road under PWD Division South Road-1/Sub Division SR-11 during 2018-19 (SH:- Repair of road surface of Baba Durbal Nath Marg).	M/s Awasthi Construction Co.	3050344	3781793	7,31,449
13	64/EE/CRMD/SR-1 /PWD/18-19	A/R & M/O various road under PWD Division South Road-1/Sub Division SR-14 during 2018-19 (SH:- Construction of drain near BSES Transformer, footpath & provision of new opening existing RCC drain slab from S-Bend to Khirki Gaon).	M/s Jai Bhawani Constructions	2813620	3471548	6,57,928
					TOTAL	98,58,448

Arun Bhatt

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 13 works executed during the year 2013-14 to 2018-19 there amount of works were escalated aggregating to Rs.98.58 lacs.

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

Para No. 3:- Delay in completion of work.
(Ref. Audit Memo No.12 dated 20.09.2019)

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

Sl. No.	Agreement No.	Name of Work	Agency Name	Tendered Amount (Rs.)	DOS	DOC	Delay (Approx.) Till date (30-09-19)
1	21/EE/CRMD/S R-1 /PWD/18-19	A/R & M/o various roads under PWD Division South Road-1/ Sub Division SR-15 during 2018-19. (SH:- Providing services of maintenance van).	Sh. Ravi Tanwar	8,06,074	27-06-2018	26-06-2019	3 Month
2	37/EE/CRMD/S R-1 /PWD/18-19	A/R & M/o various roads under PWD Division South Road-1/ Sub Division SR-12 during 2018-19. (SH:- Providing services of Maintenance Van).	Sh. Ravi Tanwar	14,73,287	27-07-2018	26-07-2019	2 Month
3	38/EE/CRMD/S R-1 /PWD/18-19	A/R & M/o various roads under PWD Division South Road-1/ Sub Division SR-13 during 2018-19. (SH:- Providing services of Maintenance Van)	Sh. Ravi Tanwar	9,53,410	25-07-2018	24-07-2019	2 Month
4	41/EE/CRMD/S R-1 /PWD/18-19	A/R & M/o various roads under PWD Division South Road-1/ Sub Division SR-12 during 2018-19. (SH:- Removal of unclaimed and C & D Malba at roads).	M/s P.K. Associates	3,03,375	27-07-2018	24-10-2018	11 Month

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	50/EE/CRMD/S R-1/PWD/18- 19	A/R & M/o various roads under PWD Division South Road-1/ Sub Division SR-13 during 2018-19. (SH:- Repairs of road after cutting of trees).	Sh. Ravi Tanwar	20,19,712	10-08-2018	08-10-2018	11 Month
6	53/EE/CRMD/S R-1/PWD/18- 19	A/R & M/O various road under PWD Division South Road-1/Sub Division SR-11 during 2018-19 (SH:- Providing services of Watch and Ward).	M/s Universal Security & Placement Services,	3,26,822	27-08-2018	26-08-2019	1 Month
7	55/EE/CRMD/S R-1/PWD/18- 19	Development of open land at public park at Sheikh Sarai-2 Press Enclave road New Delhi during 2018-19.	Sh. Ravi Tanwar	35,73,530	14-09-2018	12-12-2018	9 Month
8	70/EE/CRMD/S R-1/PWD/18-19	A/R & M/O various roads under PWD Division South Road-1/Sub Division SR-11 during 2018-19. (SH:- Provision of RCC Box drain and footpath in place of damaged brick drain at Pipal Chowk Khanpur, New Delhi).	Sh. Wakeel Ahmed Siddique	15,72,810	08-11-2018	07-12-2018	9 Month
9	81/EE/CRMD/S R-1/PWD/18-19	Restoration of Footpath at Balmiki Marg cut by DJB from Petrol Pump to 'T' Point Raja Ram Marg under PWD Division South Road-1/Sub Division-11 during 2018-19.	Sh. Babu Lal Gupta	4,49,911	27-01-2019	25-02-2019	7 Month
10	86/EE/CRMD/S R-1/PWD/18-19	A/R & M/o various roads under PWD Division SR-1/ Sub Division SR-12 during 2018-19 (SH:- Provision of RCC central verge in place of existing kerb stone at central verge from Y-Point to Malani marbles at SSN Marg).	M/s Chatar Singh Construction Co.	14,48,509	13-02-2019	29-03-2019	6 Month
11	93/EE/CRMD/S R-1/PWD/18-19	A/R & M/O various road under PWD Division South Road-1/Sub Division SR-11 during 2018-19 (SH:-Provision of RCC Culvert over SDMC Drain near Mount Columbus School at Durbal nath Marg).	Sh. Wakeel Ahmed Siddique	16,79,604	01-03-2019	29-04-2019	5 Month

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104/EE/CRMD/ SR-1/PWD/18- 19	A/R & M/O various roads under PWD Division South Road-1/Sub division SR-15 during 2018-19 (SH:- Provision of installation of Signage Boards and speed breaker on the roads).	M/s Sethi Construction	7,71,123	20-03-2019	18-05-2019	4 Month	
13	110/EE/CRMD/ SR-1/PWD/18- 19	A/R & M/O various roads under PWD Division South Road-1/Sub division SR-13 during 2018-19 (SH:- Repair work in Sub-Division Office).	Sh. Ravi Tanwar	3,87,752	28-03-2019	26-04-2019	5 Month
TOTAL			1,57,65,919				

From the above it is evident that the 13 works having tendered cost of Rs. 1,57,65,919/- were not completed till date. Reason for delay in completion of above work may be elucidated to the Audit. Similar other cases may also be reviewed under intimation to Audit.

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

Para No. 4:- Non levy of compensation in delayed work Rs. 12,37,595 /-.
(Ref. Audit Memo No.13 dated 20.09.2019)

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

Section 29.7 of CPWD works Manual stipulates that whenever any hindrance whether on part of department or on part of contractor comes to the notice of the Assistant Engineer, he should at once make a note of such hindrance in the register kept at site and immediately make a report to the Executive Engineer within a week. Further, Executive Engineer shall review the Hindrance Register at least once in a month. Each hindrance should be entered in the Hindrance Register which should be authenticated by the Executive Engineer and contractor. It is also mentioned in the manual that review of hindrance register shall be compulsory in division office by EE and AAO at the time of payment of each Running Account Bill and final bill and certificate shall be recorded that all up to date hindrances on part of department and contractor have been recorded in the hindrance register.

April 2020

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

Sl. No.	Agreement No.	Name of Work	Agency Name	DOC	Delay (Approx.) Till date (30-09-19)	Tendered Amount	Amount of compensation not levied (@1.5% per month subject to 10% of TA) (Rs.)
1	21/EE/CRMD/SR-1/PWD/18-19	A/R & M/o various roads under PWD Division South Road-1/ Sub Division SR-15 during 2018-19. (SH:- Providing services of maintenance van).	Sh. Ravi Tanwar	26-06-2019	3 Month	8,06,074	36,273
2	37/EE/CRMD/SR-1/PWD/18-19	A/R & M/o various roads under PWD Division South Road-1/ Sub Division SR-12 during 2018-19. (SH:- Providing services of Maintenance Van).	Sh. Ravi Tanwar	26-07-2019	2 Month	14,73,287	44,199
3	38/EE/CRMD/SR-1/PWD/18-19	A/R & M/o various roads under PWD Division South Road-1/ Sub Division SR-13 during 2018-19. (SH:- Providing services of Maintenance Van)	Sh. Ravi Tanwar	24-07-2019	2 Month	9,53,410	28,602
4	41/EE/CRMD/SR-1/PWD/18-19	A/R & M/o various roads under PWD Division South Road-1/ Sub Division SR-12 during 2018-19. (SH:- Removal of unclaimed and C & D Malba at roads).	M/s P.K. Associates	24-10-2018	11 Month	3,03,375	30,338
5	50/EE/CRMD/SR-1/PWD/18-19	A/R & M/o various roads under PWD Division South Road-1/ Sub Division SR-13 during 2018-19. (SH:- Repairs of road after cutting of trees).	Sh. Ravi Tanwar	08-10-2018	11 Month	20,19,712	2,01,971
6	53/EE/CRMD/SR-1/PWD/18-19	A/R & M/O various road under PWD Division South Road-1/Sub Division SR-11 during 2018-19 (SH:- Providing services of Watch and Ward).	M/s Universal Security & Placement Services,	26-08-2019	1 Month	3,26,822	4,902

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	55/EE/CRMD/ SR-1/PWD/ 18-19	Development of open land at public park at Sheikh Sarai-2 Press Enclave road New Delhi during 2018-19.	Sh. Ravi Tanwar	12-12-2018	9 Month	35,73,530	3,57,353
8	70/EE/CRMD/ SR-1/PWD/ 18-19	A/R & M/O various roads under PWD Division South Road-1/Sub Division SR-11 during 2018-19. (SH:-Provision of RCC Box drain and footpath in place of damaged brick drain at Pipal Chowk Khanpur, New Delhi).	Sh. Wakeel Ahmed Siddique	07-12-2018	9 Month	15,72,810	1,57,281
9	81/EE/CRMD/ SR-1/PWD/ 18-19	Restoration of Footpath at Balmiki Marg cut by DJB from Petrol Pump to 'T' Point Raja Ram Marg under PWD Division South Road-1/Sub Division-11 during 2018-19.	Sh. Babu Lal Gupta	25-02-2019	7 Month	4,49,911	44,991
10	86/EE/CRMD/ SR-1/PWD/ 18-19	A/R & M/o various roads under PWD Division SR-1/ Sub Division SR-12 during 2018-19 (SH:-Provision of RCC central verge in place of existing kerb stone at central verge from Y-Point to Malani marbles at SSN Marg).	M/s Chatar Singh Construction Co.	29-03-2019	6 Month	14,48,509	1,30,366
11	93/EE/CRMD/ SR-1/PWD/ 18-19	A/R & M/O various road under PWD Division South Road-1/Sub Division SR-11 during 2018-19 (SH:-Provision of RCC Culvert over SDMC Drain near Mount Columbus School at Durbal nath Marg).	Sh. Wakeel Ahmed Siddique	29-04-2019	5 Month	16,79,604	1,25,970
12	104/EE/CRMD/ SR-1/PWD/ 18-19	A/R & M/O various roads under PWD Division South Road-1/Sub division SR-15 during 2018-19 (SH:-Provision of installation of Signage Boards and speed breaker on the roads).	M/s Sethi Construction	18-05-2019	4 Month	7,71,123	46,267

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3	110/EE/CRM D/SR-1 /PWD/ 18-19	A/R & M/O various roads under PWD Division South Road- 1/Sub division SR-13 during 2018-19 (SH:- Repair work in Sub- Division Office).	Sh. Ravi Tanwar	26-04-2019	5 Month	3,87,752	29,081
			TOTAL			1,57,65,919	12,37,59,54

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

**Para No. 5:- Irregularity in Hiring of Vehicle under Work Head (Work Contingency)
(Ref. Audit Memo No.14 dated 23.09.2019)**

As per order No. F.20/50/2015-AC/189-238 dated 10.12.2015 issued by Finance Department, GNCT of Delhi, it is mentioned that Administrative Secretaries have full powers to incur expenditure in respect of hiring of vehicles subject to the following conditions:-

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

The competent authority has decided to prescribe the following parameters which would be required to be fulfilled before incurring expenditure towards hiring of vehicles for office use:-

- The vehicles shall be hired only for entitled officers (i.e. the officers who are working in PB-4: Rs.37400-67000 = Grade Pay Rs.10,000/- and above) in case government vehicles/staff cars are not available with the department.
- In case the Department wants to hire vehicles for non-entitled officers in view of functional requirements, the Department shall seek the prior approval of FD with proper justification.
- The Department shall ensure that the officers, who are allotted the hired vehicles, do not draw transport allowance.
- The Departments shall also ensure that the hired vehicles are used for the purpose for which the same are hired.
- The Department shall enforce strict economy in government expenditure. The expenditure per vehicle shall not exceed the limit prescribed by the Finance Department from time to time.

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During the test check of records, it has been observed that number of vehicles was hired by the department for day to day inspection of sites under work contingent without approval of Finance Department. The details of hiring vehicles are given below:

S. No.	Work Order No.	Dated	Charged to Work	Name of Contractor	Duration of hiring of vehicle	Expenditure incurred
1.	01/EE/SR-1/ PWD/2016-17	11.04.2016	A/R & M/O various roads under S.D.-IV of Division SR-1, New Delhi dg. 16-17 (SH:- Providing Inspection Vehicle for O/o SE, South Circle, PWD, New Delhi.	M/s Aslam Builders	06 Month	2,29,500
2.	17/EE/SR-1/ PWD/2016-17	07.10.2016	A/R & M/O various roads under PWD Division SR-I, New Delhi dg. 16-17 (SH:- Providing Inspection Vehicle for SE, South Circle, PWD, New Delhi.	M/s Aslam Builders	06 Month	2,50,575
3.	02/EE/SR-1/ PWD/2017-18	28.04.2017	A/R & M/O various roads under PWD Division SR-I, New Delhi dg. 17-18 (SH:- Providing Inspection Vehicle for SE, South Circle, PWD, New Delhi.	M/s Aslam Builders	06 Month	2,65,640
4.	10/EE/SR-1/ PWD/2017-18	31.10.2017	A/R & M/O various roads under PWD Division SR-I, New Delhi dg. 17-18 (SH:- Providing Inspection Vehicle for SE, South Circle, PWD, New Delhi.	M/s Aslam Builders	06 Month	2,62,284
5.	02/EE/SR-1/ PWD/2016-17	16.04.2016	A/R & M/O various roads under S.D.-III of Division SR-1, New Delhi dg. 16-17 (SH:- Providing Inspection Vehicle for O/o EE, South Road-I, PWD, New Delhi.	M/s Sitara Tour Operator	06 Month	2,48,218
6.	18/EE/SR-1/ PWD/2016-17	19.10.2016	A/R & M/O various roads under Division SR-1, New Delhi dg. 16-17 (SH:- Providing Inspection Vehicle for O/o EE Division South Road-I, PWD, New Delhi.	M/s Sitara Tour Operator	06 Month	2,53,077
7.	01/EE/SR-1/ PWD/2017-18	16.04.2016	A/R & M/O various roads under Division SR-1, New Delhi dg. 17-18 (SH:- Providing Inspection Vehicle for O/o EE Division South Road-I, PWD, New Delhi.	M/s Sitara Tour Operator	06 Month	2,74,025

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8.	11/EE/SR-1/ PWD/2017- 18	31.10.2017	A/R & M/O various roads under Division SR-1, New Delhi dg. 17-18 (SH:- Providing Inspection Vehicle for O/o EE Division South Road-I, PWD, New Delhi.	M/s Sitara Tour Operator	06 Month	3,08,772
9.	Agreement No. 05/EE/PWD/SR-1/2018- 19		A/R & M/o various roads under PWD Division South Road-1/ Sub Division SR-11 during 2018-19. (SH:- Providing inspection vehicle for EE, PWD Division South Road-I.	M/s Fateh Singh Constructio & Services	330 Days	4,16,762
					Total	25,08,853

As per order stated above, the Finance Department, GNCT of Delhi is competent for granting approval for hiring of vehicles on functional requirement. The expenditure amounting to **Rs. 25,08,853/-** incurred on a/c of hiring of private vehicle may please be got regularized from the Finance Department under intimation to Audit.

Other similar cases may also be reviewed under intimation to Audit.

**Para No. 6:- Non Revision of Technical Sanction
(Ref. Audit Memo No.15 dated 23.09.2019)**

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

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

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Agreement No. & Year	Name of Work	Name of Contractor	Amount of Technical sanction (Rs.)	Amount of Technical sanction (Col.4) plus 10% (Rs.)	Total expdr. of the Bill (Rs.)	Amount by which Technical sanction exceeded (Rs.) Col.6 - Col.5
1	2	3	4	5	6	7
20/EE/CRMD/SR-1 /PWD/17-18	A/R and M/O various roads under PWD Division South Road-1 during 2017-18. (Sh:- Providing & Fixing of Grills laying of footpath at Rajaam Marg at Madangiri under Sub Divn.SR-11	Sh. Ravi Tanwar	10,16,800	11,18,480	11,61,201	42,721
28/EE/CRMD/SR-1 /PWD/17-18	A/R and M/O various roads under PWD Division South Road-1 during 2017-18. (Sh:- Providing services of Maintenance van under sub divn SR-11	Sh. Ravi Tanwar	23,12,600	25,43,860	27,07,776	1,63,916
38/EE/CRMD/SR-1 /PWD/17-18	A/R and M/O various roads under PWD Division South Road-1 during 2017-18. (SH:- Hiring of one Mechanical Vacuum sweeper for two month's)	M/s J.K Contractor	19,44,000	21,38,400	21,91,716	53,316

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

Para No.7: Short deduction of TDS under section 194(J) amounting to Rs. 3,976/-.
(Ref. Audit Memo No.19 dated 23.09.2019)

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

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

S.No.	V.No.	Dated	Name of Work	Name of Agency	Amount Paid (Rs.)	Income Tax due @ 10%	Income Tax deducted @ 2%	Balance Income Tax to be recovered
1	4	02.11.2018	Topographical survey from Maharshi Dayanand Marg to Shani Mandir on Khirki Main Road, Delhi	Dhrupad Consultants Pvt. Ltd.	24,900	2,490	498	1,992
2	5	02.11.2018	Topographical survey from Shani Mandir to Radha Krishna Mandir on Khirki Main Road, Delhi	Dhrupad Consultants Pvt. Ltd.	24,800	2,480	496	1,984
TOTAL					49,700	4,970	994	3,976

Executive Engineer may get a certificate from the concerned firms to the effect that TDS against the aforesaid bills/vouchers has been deposited with the Income tax Department, if not, the recovery of Rs.3,976/- may be made from the firm under intimation to audit.

Para No. 8:- Provision of Contingency and its Utilization during the period 2013-14 to 2018-2019. (Ref. Audit Memo No.20 dated 23.09.2019)

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

During the course of audit of financial year 2013-14 to 2018-19, it has been observed that following bills/ CVs have been charged to work contrary to the instructions contained in the above OM dated 22.12.2015:

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Financial Year 2013-14					
S.No.	CV No.	Date	Type of Bill	Charged to	Amount
1	67	14.05.2013	Electricity Bill	A/R & M/O	20,000.00
2	71	14.05.2013	Electricity Bill	A/R & M/O	1,00,000.00
3	95	20.05.2013	MTNL	A/R & M/O	1,245.00
4	96	20.05.2013	MTNL	A/R & M/O	1,778.00
5	97	20.05.2013	MTNL	A/R & M/O	431.00
6	98	20.05.2013	MTNL	A/R & M/O	332.00
7	99	20.05.2013	MTNL	A/R & M/O	577.00
8	100	20.05.2013	MTNL	A/R & M/O	441.00
9	101	20.05.2013	MTNL	A/R & M/O	1,179.00
10	104	24.05.2013	Stationary Bill	A/R & M/O	29,609.00
				Total (i)	1,55,592.00
Financial Year 2014-15					
11	32	21.04.2014	MTNL	A/R & M/O	316.00
12	33	21.04.2014	MTNL	A/R & M/O	307.00
13	34	21.04.2014	MTNL	A/R & M/O	1,692.00
14	35	21.04.2014	MTNL	A/R & M/O	1,652.00
15	36	21.04.2014	MTNL	A/R & M/O	1,692.00
16	37	21.04.2014	MTNL	A/R & M/O	1,652.00
17	16	13.05.2014	Electricity Bill	A/R & M/O	4,960.00
18	23	20.05.2014	Electricity Bill	A/R & M/O	7,371.00
19	7	06.06.2014	Electricity Bill	A/R & M/O	18,000.00
20	88	27.08.2014	Stationary Bill	A/R & M/O	61,425.00
				Total (ii)	99,067.00
Financial Year 2015-16					
21	16	17.04.2015	Electricity Bill	A/R & M/O	5,280.00
22	17	20.04.2015	MTNL	A/R & M/O	1,046.00
23	18	20.04.2015	MTNL	A/R & M/O	2,447.00
24	19	20.04.2015	MTNL	A/R & M/O	2,246.00
25	20	20.04.2015	MTNL	A/R & M/O	2,548.00
26	21	21.04.2015	MTNL	A/R & M/O	24,760.00
27	7	02.09.2015	Stationary Bill	A/R & M/O	6,329.00
28	8	02.09.2015	Stationary Bill	A/R & M/O	7,125.00
29	34	09.11.2015	Electricity Bill	A/R & M/O	10,290.00
30	35	09.11.2015	MTNL	A/R & M/O	1,491.00
31	37	09.03.2016	Stationary Bill	A/R & M/O	4,230.00
				Total (iii)	67,792.00

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Financial Year 2016-17					
32	7	13.04.2016	MTNL	A/R & M/O	1,806.00
33	8	13.04.2016	MTNL	A/R & M/O	2,403.00
34	9	13.04.2016	MTNL	A/R & M/O	2,403.00
35	10	13.04.2016	MTNL	A/R & M/O	1,168.00
36	11	13.04.2016	MTNL	A/R & M/O	2,762.00
37	12	16.04.2016	Electricity Bill	A/R & M/O	25,410.00
38	24	23.04.2016	Electricity Bill	A/R & M/O	30,000.00
39	22	06.05.2016	Electricity Bill	A/R & M/O	25,000.00
40	32	12.05.2016	MTNL	A/R & M/O	1,748.00
41	33	12.05.2016	MTNL	A/R & M/O	2,403.00
42	34	12.05.2016	MTNL	A/R & M/O	2,403.00
43	35	12.05.2016	MTNL	A/R & M/O	1,320.00
44	36	12.05.2016	MTNL	A/R & M/O	1,594.00
45	37	13.05.2016	Stationary Bill	A/R & M/O	8,792.00
46	38	13.05.2016	Stationary Bill	A/R & M/O	9,141.00
47	39	13.05.2016	Stationary Bill	A/R & M/O	12,474.00
48	52	23.05.2016	Electricity Bill	A/R & M/O	56,330.00
49	25	09.06.2016	MTNL	A/R & M/O	1,432.00
50	26	09.06.2016	MTNL	A/R & M/O	2,414.00
51	7	09.06.2016	MTNL	A/R & M/O	2,883.00
52	28	09.06.2016	MTNL	A/R & M/O	2,417.00
53	29	09.06.2016	MTNL	A/R & M/O	1,455.00
54	30	10.06.2016	Purchase of Service Stamps	A/R & M/O	10,000.00
55	43	17.06.2016	Electricity Bill	A/R & M/O	69,320.00
56	7	06.07.2016	Electricity Bill	A/R & M/O	25,000.00
57	14	12.07.2016	MTNL	A/R & M/O	1,421.00
58	15	12.07.2016	MTNL	A/R & M/O	2,872.00
59	16	12.07.2016	MTNL	A/R & M/O	2,868.00
60	17	12.07.2016	MTNL	A/R & M/O	3,007.00
61	18	12.07.2016	MTNL	A/R & M/O	1,898.00
62	35	15.07.2016	Electricity Bill	A/R & M/O	73,820.00
63	32	12.08.2016	Stationary Bill	A/R & M/O	2,690.00
64	33	12.08.2016	Stationary Bill	A/R & M/O	14,460.00
65	34	12.08.2016	Stationary Bill	A/R & M/O	13,796.00
66	38	19.08.2016	Electricity Bill	A/R & M/O	75,250.00
67	86	29.08.2016	Electricity Bill	A/R & M/O	30,000.00
68	87	29.08.2016	Electricity Bill	A/R & M/O	50,000.00
69	2	06.09.2016	Purchase of Service Stamps	A/R & M/O	10,000.00
70	21	15.09.2016	MTNL	A/R & M/O	1,362.00
71	22	15.09.2016	MTNL	A/R & M/O	2,414.00
72	23	15.09.2016	MTNL	A/R & M/O	2,625.00
73	24	15.09.2016	MTNL	A/R & M/O	2,908.00
74	25	15.09.2016	MTNL	A/R & M/O	1,321.00
75	26	19.09.2016	Electricity Bill	A/R & M/O	95,990.00
76	28	20.09.2016	Stationary Bill	A/R & M/O	14,888.00
				Total (iv)	7,05,668.00

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Financial Year 2017-18					
77	22	11.04.2017	MTNL	A/R & M/O	4,714.00
78	23	11.04.2017	MTNL	A/R & M/O	2,414.00
79	24	11.04.2017	MTNL	A/R & M/O	3,719.00
80	25	11.04.2017	MTNL	A/R & M/O	1,695.00
81	26	11.04.2017	MTNL	A/R & M/O	1,317.00
82	27	11.04.2017	MTNL	A/R & M/O	1,321.00
83	36	25.04.2017	Electricity Bill	A/R & M/O	29,290.00
84	50	17.05.2017	Purchase of Service Stamps	A/R & M/O	10,000.00
85	62	23.05.2017	MTNL	A/R & M/O	4,714.00
86	63	23.05.2017	MTNL	A/R & M/O	2,414.00
87	64	23.05.2017	MTNL	A/R & M/O	3,721.00
88	65	23.05.2017	MTNL	A/R & M/O	2,006.00
89	66	23.05.2017	MTNL	A/R & M/O	1,321.00
90	67	23.05.2017	MTNL	A/R & M/O	1,317.00
91	89	30.05.2017	Electricity Bill	A/R & M/O	30,000.00
92	27	07.06.2017	Stationary Bill	A/R & M/O	13,527.00
93	28	07.06.2017	Stationary Bill	A/R & M/O	4,839.00
94	31	13.06.2017	MTNL	A/R & M/O	4,714.00
95	32	13.06.2017	MTNL	A/R & M/O	2,414.00
96	33	13.06.2017	MTNL	A/R & M/O	3,719.00
97	34	13.06.2017	MTNL	A/R & M/O	1,948.00
98	35	13.06.2017	MTNL	A/R & M/O	1,317.00
99	36	13.06.2017	MTNL	A/R & M/O	1,493.00
100	44	19.06.2017	Electricity Bill	A/R & M/O	1,36,880.00
101	16	05.07.2017	Stationary Bill	A/R & M/O	14,278.00
102	36	14.07.2017	Stationary Bill	A/R & M/O	14,761.00
103	37	14.07.2017	Stationary Bill	A/R & M/O	14,048.00
104	38	14.07.2017	Stationary Bill	A/R & M/O	13,313.00
105	45	17.07.2017	MTNL	A/R & M/O	4,730.00
106	46	17.07.2017	MTNL	A/R & M/O	2,414.00
107	47	17.07.2017	MTNL	A/R & M/O	3,719.00
108	48	17.07.2017	MTNL	A/R & M/O	2,883.00
109	49	17.07.2017	MTNL	A/R & M/O	1,339.00
110	50	17.07.2017	MTNL	A/R & M/O	689.00
111	31	14.08.2017	MTNL	A/R & M/O	2,337.00
112	32	14.08.2017	MTNL	A/R & M/O	4,837.00
113	33	14.08.2017	MTNL	A/R & M/O	2,477.00
114	34	14.08.2017	MTNL	A/R & M/O	3,816.00
115	35	14.08.2017	MTNL	A/R & M/O	2,470.00
116	36	14.08.2017	MTNL	A/R & M/O	1,391.00
117	59	19.08.2017	Electricity Bill	A/R & M/O	30,000.00
118	60	19.08.2017	Electricity Bill	A/R & M/O	1,73,030.00
119	67	23.08.2017	Stationary Bill	A/R & M/O	24,479.00
120	16	11.09.2017	Electricity Bill	A/R & M/O	50,000.00
121	17	13.09.2017	MTNL	A/R & M/O	4,837.00
122	18	13.09.2017	MTNL	A/R & M/O	2,477.00
123	19	13.09.2017	MTNL	A/R & M/O	3,816.00

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124	20	13.09.2017	MTNL	A/R & M/O	1,823.00
125	21	13.09.2017	MTNL	A/R & M/O	1,391.00
				Total (v)	6,52,169.00
Financial Year 2018-19					
126	26	13.04.2018	MTNL	A/R & M/O	4,837.00
127	27	13.04.2018	MTNL	A/R & M/O	2,477.00
128	28	13.04.2018	MTNL	A/R & M/O	3,816.00
129	29	13.04.2018	MTNL	A/R & M/O	1,094.00
130	30	13.04.2018	MTNL	A/R & M/O	1,379.00
131	31	13.04.2018	MTNL	A/R & M/O	1,391.00
132	35	23.04.2018	Electricity Bill	A/R & M/O	67,050.00
133	46	16.05.2018	Electricity Bill	A/R & M/O	50,000.00
134	47	16.05.2018	Electricity Bill	A/R & M/O	66,660.00
135	48	16.05.2018	MTNL	A/R & M/O	4,837.00
136	49	16.05.2018	MTNL	A/R & M/O	2,477.00
137	50	16.05.2018	MTNL	A/R & M/O	3,816.00
138	51	16.05.2018	MTNL	A/R & M/O	1,211.00
139	52	16.05.2018	MTNL	A/R & M/O	1,379.00
140	53	16.05.2018	MTNL	A/R & M/O	1,391.00
141	43	14.06.2018	Electricity Bill	A/R & M/O	80,280.00
142	49	20.06.2018	MTNL	A/R & M/O	4,837.00
143	50	20.06.2018	MTNL	A/R & M/O	2,477.00
144	51	20.06.2018	MTNL	A/R & M/O	3,816.00
145	52	20.06.2018	MTNL	A/R & M/O	1,068.00
146	53	20.06.2018	MTNL	A/R & M/O	1,379.00
147	54	20.06.2018	MTNL	A/R & M/O	1,391.00
148	55	20.06.2018	MTNL	A/R & M/O	4,781.00
149	58	21.06.2018	Electricity Bill	A/R & M/O	13,830.00
150	20	09.07.2018	Purchase of Service Stamps	A/R & M/O	10,000.00
151	39	16.07.2018	MTNL	A/R & M/O	4,837.00
152	40	16.07.2018	MTNL	A/R & M/O	2,477.00
153	41	16.07.2018	MTNL	A/R & M/O	3,816.00
154	42	16.07.2018	MTNL	A/R & M/O	1,235.00
155	43	16.07.2018	MTNL	A/R & M/O	1,391.00
156	44	16.07.2018	MTNL	A/R & M/O	1,379.00
157	64	20.07.2018	Electricity Bill	A/R & M/O	7,410.00
158	65	20.07.2018	MTNL	A/R & M/O	3,794.00
159	86	24.07.2018	Electricity Bill	A/R & M/O	30,000.00
160	66	16.08.2018	MTNL	A/R & M/O	4,839.00
161	67	16.08.2018	MTNL	A/R & M/O	1,581.00
162	68	16.08.2018	MTNL	A/R & M/O	3,816.00
163	69	16.08.2018	MTNL	A/R & M/O	1,268.00
164	70	16.08.2018	MTNL	A/R & M/O	1,391.00
165	71	16.08.2018	MTNL	A/R & M/O	1,382.00
166	72	18.08.2018	Electricity Bill	A/R & M/O	8,270.00
167	27	06.09.2018	Electricity Bill	A/R & M/O	30,000.00
168	28	06.09.2018	Electricity Bill	A/R & M/O	50,000.00
169	43	13.09.2018	Purchase of Service Stamps	A/R & M/O	15,000.00

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170	48	14.09.2018	MTNL	A/R & M/O	4,838.00
171	49	14.09.2018	MTNL	A/R & M/O	358.00
172	50	14.09.2018	MTNL	A/R & M/O	3,816.00
173	51	14.09.2018	MTNL	A/R & M/O	861.00
				Total (vi)	5,21,433.00
				Grand Total (I to vi)	22,01,721.00

The Department may take necessary action to regularize Rs. 22,01,721/- with the approval of Finance Department, Govt. of NCT of Delhi in terms of OM No. F.1(9)/2015-16/Fin-Exp-4/Infra/6277-6416 dated 22.12.2015.

**Para No. 9:- Irregularities/Shortcomings in the execution of work –Recovery of Rs.92,800/-
(Ref. Audit Memo No.21 dated 23.09.2019)**

Test check of the Final Bill of the following work for 2013-14 to 2018-19 show that the Division has not followed the condition stipulated in the Agreements.

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

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

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

S.No.	Name of Contractor & Agmt. No.	Estimated Cost (Rs.)	Period of work	Amount of compensation to be made (Rs.)
1.	M/s Ravi Tanwar. Agmt. No. 05/EE/CRMD/SR-1 /PWD/17-18	82,43,474.00	22.05.217 to 29.07.2017 (2 months approx.)	30,000.00
2.	M/s Wakeel Ahmed Siddique. Agmt. No. 18/EE/CRMD/SR-1 /PWD/17-18	75,15,593.00	08.06.2017 to 14.10.2017 (3 months approx.)	45,000.00

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3.	M/s Pawan Kumar Agmt. No. 31/EE/CRMD/SR-1 /PWD/17-18	64,28,876.00	28.06.2017 to 05.08.2017 (1 month approx.)	15,000.00
Total				90,000.00

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

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

S.No	Name of Contractor & Agmt. No.	Estimated Cost (Rs.)	Period of work	Amount to be recovered @ Rs.200/- per fortnight
1.	M/s Ravi Tanwar. Agmt. No. 05/EE/CRMD/SR-1 /PWD/17-18	82,43,474.00	22.05.217 to 29.07.2017 (4 fortnight)	800.00
2.	M/s Wakeel Ahmed Siddique. Agmt. No. 18/EE/CRMD/SR-1 /PWD/17-18	75,15,593.00	08.06.2017 to 14.10.2017 (8 fortnight)	1,600.00
3.	M/s Pawan Kumar Agmt. No. 31/EE/CRMD/SR-1 /PWD/17-18	64,28,876.00	28.06.2017 to 05.08.2017 (2 fortnight)	400.00
Total				2,800.00

The recovery of compensation for non-deployment of qualified technical staff and non-submission of fortnightly labour report as mentioned above **Rs. 92,800/- (90,000+2,800)** may be effected from the contractors after due verification of relevant facts under intimation to audit. Similar other cases may also be reviewed under intimation to audit.

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Para No. 10:- Purchase made outside GeM. (Ref. Audit Memo No.22 dated 23.09.2019)

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

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

Financial Year 2017-18				
13	27	07.06.2017	Stationery	13,527.00
14	28	07.06.2017	Stationery	4,839.00
15	16	05.07.2017	Stationery	14,278.00
16	36	14.07.2017	Stationery	14,761.00
17	37	14.07.2017	Stationery	14,048.00
18	38	14.07.2017	Stationery	13,313.00
19	67	23.08.2017	Stationery	24,479.00
			TOTAL	99,245.00

Executive Engineer may please get the expenditure regularized from the competent authority and similar other cases may also be reviewed under intimation to audit.

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**Para No. 11:- Undue benefit given to the Contractor
(Ref. Audit Memo No.23 dated 25.09.2019)**

Agreement No. 18/EE/CRMD/SR-1 /PWD/17-18

Name of Work :- Providing & laying of NP4 pipes for storm water drain on IGNOU Road from Dharam Kanta to Z- More & c/o collecting chambers under PWD Division SR-1 during 2017-18.

The above mentioned work with an estimated cost of Rs.75,15,593/-(Rs. Seventy Five Lakh Fifteen Thousand Five Hundred Ninety Three only) was awarded to Sh. Wakeel Ahmed Siddique at a tender cost of Rs.62,48,464/-(Rs. Sixty Two Lakh Forty Eight Thousand Four Hundred Sixty Four only) vide Agreement No. 18/EE/CRMD/SR-1 /PWD/17-18. The stipulated date of start and completion were 17.06.2017 and 14.10.2017 respectively and actual date of completion was 28.06.2018.

During the scrutiny of work it has been noticed in Agreement No. 18/EE/CRMD/SR-1 /PWD/17-18 that the stipulated date of completion of work was 14.10.2017 and the actual date of completion was 28.06.2018. It means that the Department granted extension of time up to 28.06.2018 without levy of any penalty/compensation, and accepts the delay on its part. The tender cost of the above work was Rs.62,48,464/- i.e. 16.86% below the estimated cost of Rs. 75,15,593/-.

The total payment of Rs. 80,57,026/- (Rs. Eighty Lakh Fifty Seven Thousand Twenty Six only) was made to the contractor up to final bill. This means an extra payment amounting to (Rs.80,57,026 - Rs.62,48,464=Rs.18,08,562/-) was made to the contractor for deviation and extra items.

While scrutiny of the work file, it has been noticed that the approval of deviation amounting to Rs.6,32,244/- has not been obtained from Superintending Engineer when final bill was passed by the Division.

It seems that estimate was prepared in a casual manner by the Planning Branch and undue benefit was given to the contractor for making extra payment amounting to Rs.18,08,562/- (Rs. Eighteen Lakh Eight Thousand Five Hundred Sixty Two only) for deviation and extra items.

Planning Branch of this Division is directed to prepare the estimates with reasoning that no undue benefit is given to the contractor in future. In future estimates will be prepared in such a way that the amount of the works not escalated in any manner.

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Para No. 12:- Non Production of Records

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

2013-14 to 2018-19

1. Budget for the FY 2013-14 (Plan & Non-Plan)
2. Property Register
3. Stock Register (Consumable and Non-Consumable)
4. Postage Stamp Register
5. Electricity/Water/Telephone Register
6. Cash receipt in Form 3
7. Fidelity/Surety bond
8. History sheet and log book of vehicles
9. Contractor Ledger/Bill Register/Deposit Register/MB issue Register
10. Court Cases

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PART-III**TAN- 1: - Public Works (Suspense) Deposit. (Audit Memo No. 9 dated: 20.09.2019)**

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

Classes of Details	Opening Balances	Credits during the month	Total (2+3)	Debit during the month	Closing Balance (4-5)
1	2	3	4	5	6
Civil Deposits Deposits made by sub-ordinates as Security (Part I)	0	0	0	0	0
Civil Deposits Security Deposits (Part-II)	38083004	956040	39039044	265374	38773670
Civil Deposits Public Works Deposits (Part-III)	559280744	3349917	562630661	8133263	554497398
Civil Deposits Unclaimed Deposits in the General Provident Fund (Part-IV)	0	0	0	0	0
Civil Deposits Other Deposits (Part-V)	10600069	498826	11098895	400000	10698895
Total	607963817	4804783	612768600	8798637	603969963

As per provisions of Para 21.6 of CPWD works manual, the divisional accountant should review monthly all deposits under Part-II and refund the security deposits, where due, without waiting for any application from the contractor. Heavy accumulation of **Rs. 38773670/- under deposit Part-II** indicates that the deposit register was not reviewed at divisional level from time to time. The register should now be reviewed and all deposits more than 3 years old where refund is not due should be credited to government account.

Accumulation of **Rs. 554497398/- (civil Deposits Public works)** is under Part-III was due to non-execution of works against deposits. If these works are not be executed, the deposit should be immediately be refunded to the depositor agency to avoid the blockage of funds so that the same can be utilized elsewhere

Deposits under Part-V amounting to **Rs. 10698895/-** has accumulated due to withheld amount from contractor bills on account of mile stone, EOT etc. Accumulation of balance under deposit part V was indicative of the fact that works from which these amounts were withheld have not been completed satisfactorily.

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

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TAN-2: - Non Maintenance of Contractor Ledger .
(Ref. Audit Memo. No.16 dated 23.09.2019)

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

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

TAN-3: - Review of Measurement Books. (Ref. Audit Memo No. 17 dated 23.09.2019)

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

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

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

TAN-4: - Non-maintenance of register of bills (Ref. Audit Memo No. 18 dated 23.09.2019)

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

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

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

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

**TAN-5: - Irregularities in maintenance of Tools & plants Register (CPWA-15)
(Ref. Audit Memo No. 24 dated 26.09.2019)**

During test-check of the Sub-Division-2 T&P Register, following irregularities were notices:

1. **Hiring charges of T&P:** No details of the amount realized/recovered on account of hire-charges of any T&P equipment of the Division have been recorded.
2. **No physical verification of T&P:** As per Para 46.3 of the CPWD Manual 2014 – In the case of Tools & Plants, the stock taking should be done every 6 months ending 31st March and 30th September and certificates of physical verification recorded thereon”. Whereas no such physical verification of stock have ever been conducted, which is highly irregular. Elucidate reasons.
3. **Indents:** As per Para 7.3.5 of the CPWA Code – “The articles of Tools & Plants should be issued only on receipt of requisition known as Tools & Plants Indent. Form 14 signed by the Divisional Officer or the Sub-Divisional Officer:. But no such indent confirming adherences to the aforesaid stipulation have been shown to audit.
4. **Placement Register:** Placement Register has not been maintained.

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

TAN-6: - Shortcomings in Pay Bill Register. (Ref. Audit Memo No. 25 dated 26.09.2019)

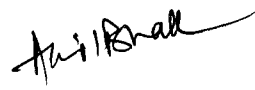
During test-check of PBRs, following irregularities were noticed:

1. **Page counting certificate was not recorded -** Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded.

Amal K. Mall

2. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, DOI and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, details of loan/advances/refunds, etc. were not recorded in the PBRs, which is incorrect.
3. **Incomplete pay-scales** – In majority of cases, abbreviated scale-of-pay recorded.
4. **Incomplete particulars of advances** – Details of loan/advances/refunds, etc. are not recorded in many cases.
5. **Balance of advances not brought-forwarded** – Balance of advances were not shown brought-forwarded to the current year with its number of instalments in many cases.
6. **Past information not recorded** – Past information from the LPCs of the employees who are transferred-in to this unit were not noted in the PBR, (which are later-on required for purpose of income-tax recoveries, over-payment recoveries, etc.), which is irregular.
7. **Cutting & Overwriting** – Numerous cutting and overwriting noticed in the PBRs. were not attested by the competent authority, in the PBRs maintained by the office.
8. **GAR-18 not filled GAR-18** (Abstract of the pay bills)- Abstract of bills were not found recorded in the PBRs. Entries were not found checked and initialed by the competent authority for its correctness.

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


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