

(7)

**DIRECTORATE OF AUDIT
GOVT. OF NCT OF DELHI
4th FLOOR, DELHI SECTT.
I.P. ESTATE, NEW DELHI**

Sub:- Internal audit report on the accounts of F-41/F-112(M-432)PWD, Opposite Kendriya Vidaylaya, Rao Tula Ram Marg, New Delhi, for the period 01.04.2014 to 31.03.2020.

PART - I

A) Introductory

Name of Work:- Corridor improvement of Outer Ring Road from IIT to NH-8 & its influence areas: C/o Flyover on portal structure linking existing Munirka Flyover in the east to the point beyond Army RR Hospital in the West on the Outer Ring Road and (2) Underpass at junction of BJ Marg, SM Marg and Inner Ring Road.

Aim:- To decongest the stretch on ORR from Munirka up to Central Base Post Office, particularly Poorvi Marg Junction, Vasant Marg Junction, RTR Marg Junction and BJ Marg Junction, thereby, to facilitate smooth to and fro traffic movement from Munirka to Airport & to utilize the BJ Marg for the traffic coming from Airport/ Gurugram to Inner Ring Road by providing underpass.

Achievement:- The flyover has been opened for public on 16.07.2019 inaugurated by Hon'ble Chief Minister, GNCTD.

Target:- The construction of underpass work at BJ Marg near Moti Bagh is in progress and the tentative date of completion is 31.03.2021.

The accounts of F-41/F-112(M-432)PWD, Opposite Kendriya Vidaylaya, Rao Tula Ram Marg, New Delhi, for the period 01.04.2014 to 31.03.2020 was test audited by the audit party no. XXVII and headed by Smt.Manorama Rawat, Sr.AO/IAO and Sh. Prabhu Narayan Jha, AAO w.e.f. 18.11.2020 to 04.12.2020 (10 working days).

The following officers / officials have held the charges of the respective posts as indicated below for the period mentioned against each:

1. DDO/Executive Engineer

S.No.	Name	Period
1.	Sh. Rajiv Sharma	01.04.2014 to 26.08.2016
2.	Sh. Virender Kumar	29.08.2016 to 15.12.2016
3.	Sh. Rajan Premi Mogha	16.12.2016 to 07.01.2019
4.	Sh. O.P. Agrawal	07.01.2019 to till date

2. Cashier

S.No.	Name	Period
1.	Sh. Satish Kaushik	01.04.2014 to 15.12.2016
2.	Sh. Rajeev Saxena	16.12.2016 to 13.03.2018
3.	Sh. B.C.Joshi	13.03.2018 to till date

SAR

Budget Allotment and expenditure

The details of budget allotted and expenditure incurred during the year 2014-15 to 2019-2020 are as under:-

(In lakhs)

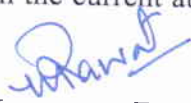
Year	Budget Allotment	Expenditure
2014-15	14500.00	2514.53
2015-16	7950.00	937.37
2016-17	6000.00	5558.08
2017-18	8000.00	7999.95
2018-19	11000.00	10152.50
2019-20	4500.00	3487.22

AG (Delhi) AUDIT

AG (Delhi) has not conducted the audit of the unit till date.

GENERAL

The general conditions of the record of F-41/F-112(M-432)PWD, Opposite Kendriya Vidyalaya Rao Tula Ram Marg, New Delhi for the period 01.04.2014 to 31.03.2020 was found to be satisfactory, subject to the observation made in the current audit report.


(Manorama Rawat)
Sr. A.O./IAO
Party no. XXVII

PART - I A
OLD AUDIT REPORT

NIL
(BEING FIRST AUDIT)

Manorama Rawat

MANORAMA RAWAT
S.S.A. Accounts Officer
Directorate of Audit
Govt. of NCT of Delhi
Delhi Secretariat
New Delhi 110002

PART – IB
Current audit report

During the course of current audit 05 preliminary audit memos plus one record memo were issued and a recovery of Rs.34,300/- was pointed out. Out of 05 memos 01 memo was settled on the spot and an amount of Rs.34,300/- was recovered. Remaining 04 memos have been converted into 02 Paras and 02 TAN with Nil outstanding recovery and is incorporated in the current audit report as part-II.

The details of the recoveries are as under:-

Memo no.	Subject	Recovery pointed out	Recovery effected/verified	Recovery outstanding
01	Irregular payment of Rs.34300 /- on water sprinkling for dust control mitigation in construction area.	34300	34300	--
Total		34,300/-	34,300/-	

The inspection report of F-41/F-112(M-432)PWD, Opposite Kendriya Vidyalaya, Rao Tula Ram Marg, New Delhi has been prepared on the basis of information furnished and made available. The Directorate of Audit disclaims any responsibility for any misinformation and/or non-information on the part of auditee.

(Manorama Rawat)
Sr. A.O./IAO,
Party no. XXVII

(2)

Part -II
Current Audit Report
(2018-19 to 2019-2020)
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Para no.1

(Ref. Memo no.2, dated.24.11.2020)

Sub:-Non levy of penalty amounting to Rs. 27,80,78,095/- due to delay in completion of work

As per clause 2 of general conditions of contract 2014, which envisages compensation for delay in work, where the contractor did not complete the work in stipulated period, competent authority is empowered to impose the penalty @ 1.5% per month subject to 10% (maximum) of tender cost.

During the test check of records it was revealed that following work was already delayed and not completed till date and penalty under clause needs to be levied.

S.No.	Agmt. No.	Name of Work	Awarded Agency	Tender Amount	Stipulated Date of Start	Stipulated Date of Completion	Actual Date of Completion	Delay in Days
1	Ee/ F-112/PWD/2014-15	Corridor improvement of Outer Ring Road form IIT to NH-8 & its influence areas: Construction of (1) Flyover on portal structure linking existing Munirka Flyover in the East to the point beyond Army RR Hospital in the West on the Outer Ring Road and (2) Underpass at junction of BJ Marg and Inner Ring Road. SH:- C/o Elevated road, Underpass , Ramps, Skywalks, RCC damps, Footpath, cycle track, widening/ strengthening of road, rain water harvesting scheme, electrical works and other allied works.	Hindustan Construction Comapny	27,80,78,095	27.11.14	26.11.16	Not completed yet	1464 days

Despite having provisions of penalty/ compensation in the contract conditions, the department has not levied any penalty under clause -2 of agreement though the work was delayed by more than 04 years from the schedule time of completion.

Necessary steps may be taken by the department to recover the penalty amount of Rs.27.81 crore from the contractor before finalization of final bill under intimation to audit

[Signature]

Para no.2

(Ref. Memo no.3, dated.25.11.2020)

Sub: Public Works (Suspense) Deposit of Rs. 15,70,12,527/-.

During test check of monthly account of Executive Engineer PWD, M-432,(F-41), Rao Tula Ram Marg, New Delhi for the month of March'2020, it was observed that an amount of Rs. 15,70,12,527/- was lying outstanding under the head "Public works Deposits" as details given below:-

Classes of Deposits	Amount as on 31.03.2020
Cash Deposits of Contractors as security Part-II	3,87,64,551/-
Deposits of works to be done Part-III	2,30,57,718/-
Miscellaneous deposit Part V	9,51,90,258/-
Total	Rs.15,70,12,527/-

Heavy accumulation under Part-II of Rs 3,87,64,551/-was indicative of non-review of Deposit Register at Divisional Level from time to time. This should now be reviewed and all deposits more than three years old where refund is due be credited to Revenue.

Accumulation of Rs.2,30,57,718/-under Part III was due to non-execution of work against deposits. Details of deposits lying outstanding with the Department, Amount received, amount spend were not made available & thus it could not be verified how long the deposits were outstanding and which Department were involved.

Deposit of under Part V has accumulated due to withheld amount from contractor's bill on account of non-sanction of EOT cases, testing defects, pending works etc. Accumulation of Rs.9,51,90,258/-was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

The Division may works out the details of deposits of more than 3 years and credit in government revenue, under intimation to audit.

**(Manorama Rawat)
Sr.AO/IAO**

Audit Party No. XXVII

TEST AUDIT NOTES**Tan no.1****(Ref. Memo no.1, dated: -24.11.2020)****Sub: - Interest bearing securities.**

During the test check of interest bearing register for the audit period 2014-20, it was revealed that some of FDR/BG submitted by the contractor in lieu of EMD/ performance guarantee/ securities deposit has not been got revalidated after expiry of validity date. Even more than one year has been lapsed in some of the case.

The department has failed to keep the record up to date on account of interest bearing securities which have been received against the work allotted to contractor.

Necessary step should be taken to revalidate all the interest bearing securities well before expiry date under intimation to audit.

Tan no.2**(Ref. Memo no.4, dated: -27.11.2020)****Sub: Non-Maintenance of Contractor Ledger.**

Section 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 the transactions with each contractor and it should be written up and maintained up to date. It further stipulates that the concerned auditor is responsible for completing the contractor ledger before passing the bill to the divisional officer.

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

Necessary steps should be taken for proper maintenance of Contractor Ledger by the division and compliance of maintenance of the contractor ledger may be shown to next audit.



(Manorama Rawat)
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Audit Party No. XXVII