2.5 Construction of Hospital and Medical College Buildings by Public Works Department

2.5.1 Introduction

Public Works Department (PWD) has two wings, *viz.*, Buildings & Roads (B&R) and Project Implementation Unit (PIU). The PIU is responsible for construction of buildings of various Government Departments of the State as deposit works.

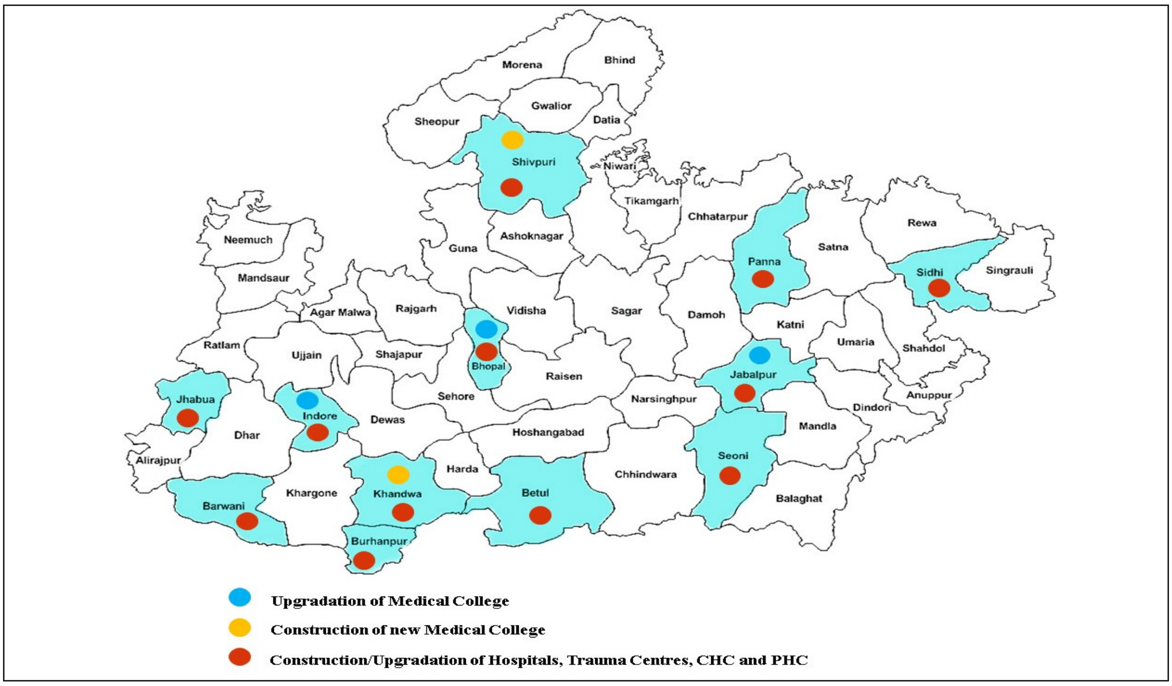
2.5.2 Audit Approach

Audit of PIU was taken up during 2018-19 to assess whether (i) estimates for construction of hospitals and medical college buildings were prepared by the PIU as per the projected requirements, and (ii) contractors were paid for the work as per the actual quantity executed at applicable rates.

Audit findings were benchmarked against the criteria derived from the terms and conditions laid down in the contract documents, Madhya Pradesh Works Department Manual and Schedule of Rates (SOR) issued by MP PWD.

Audit was conducted during June 2019 to August 2019 and covered the period 2016-17 to 2018-19. Audit methodology included examination of relevant records in 12[47] out of 51 PIUs. The units were selected through stratified random sampling method.

In all the 12 PIUs selected, construction/upgradation works of Hospitals, Trauma Centres, Community Health Centres (CHC) and Primary Health Centres (PHC) were in progress. Besides these construction works, Medical Colleges were also being constructed/upgraded in five[48] out of the 12 selected PIUs. Out of these five, upgradation work of Medical Colleges was in progress in Bhopal, Indore and Jabalpur, while one new Medical College was being constructed in Khandwa and Shivpuri each. The details of the sampled PIUs can be seen in the map below:



47 Barwani, Betul, Bhopal, Burhanpur, Indore, Jabalpur, Jhabua, Khandwa, Panna, Seoni, Sidhi and Shivpuri.

48 Bhopal, Indore, Jabalpur, Khandwa and Shivpuri.

2.5.3 Audit findings

Significant audit findings are discussed in the succeeding paragraphs:

2.5.3.1 Incorrect estimation of works

According to Paragraph 2.028 of MPWD Manual, an officer according technical sanction to an estimate is responsible for assessing the soundness of design and for incorporating all the items required for inclusion in the estimate with reference to the drawing. The correctness of detailed estimates is to be measured by the extent of nominal variation between estimated and actually executed quantities. Substantial variation between these quantities indicates that estimation was not made accurately.

Audit scrutiny revealed that in seven works executed by five[49] out of the 12 sampled PIUs, there were variations of more than ten *per cent* in estimated and executed quantities. Execution of huge quantities of extra items, which were not part of the estimates and bill of quantity (BOQ), indicate that the estimates were not prepared properly. This has resulted in extra cost of ₹ 7.04 crore as detailed in **Appendix 2.5.1**.

On this being pointed out, Government stated (August 2020) that in civil works, there are variations during construction, owing to unforeseen site condition/requirement of user agency. Government however, assured that more care would be taken henceforth in preparation of estimates.

While Government assurance with regard to extra care in future estimates is welcome, its contention that civil works could have variations during construction is not acceptable, as the variations in the cases given in the Appendix are quite significant and are a reflection on lack of stringent due diligence procedures within the PIU.

2.5.3.2 Excess payment due to adoption of incorrect rate

As per the Notice Inviting Tender (NIT) of the work, all the amendments issued up to the date of NIT were applicable to the work. Further, as per Clause-5 of "Special Conditions for Building Works in PWD, PIU" issued by the Government on 10 December 2015 (which forms part of agreement), "SOR applicable for Building work shall be the SOR for Building works (Civil and E/M both) issued on 01 August 2014 by the Project Director PWD, PIU with amendments up to the date of issue of NIT". Scrutiny of records of 12 selected PIUs revealed the following:

(i) In four[50] PIUs, the amendments issued up to the date of issue of NIT were not adopted. Therefore, payments at original rates were made to the contractors, which resulted in excess payment of ₹ 3.02 crore, as detailed in **Appendix 2.5.2**.

(ii) In DPEs of Indore and Shivpuri, scrutiny of records revealed that the rate of some items were adopted higher than the prevailing SOR rates, which resulted in excess payment of ₹ 33.10 lakh to the contractors, as detailed in **Appendix 2.5.3**.

(iii) In DPE, Indore, scrutiny of records revealed that although the amended SOR was issued in June 2016 before the date of NIT, yet the payment of road items was made at the rates mentioned in the earlier SOR (March 2014), which resulted in excess payment of ₹ 11.12 lakh as detailed in **Appendix 2.5.4**.

49 Barwani, Jabalpur, Jhabua, Sidhi and Shivpuri.
50 Bhopal, Indore, Seoni and Shivpuri.

On this being pointed out, Government stated (August 2020) that in the case of Shivpuri, Seoni and Indore, amounts pointed out by Audit had been recovered from the contractor. However, no documents in support of that assertion were made available to Audit as of December 2020.

Further, in response to audit observations at serial number (ii) and (iii) above, Government stated that any item which was deleted from the SOR but was included in the BOQ, was treated as SOR item for that particular work and was required to be paid as per the rate quoted by the contractor.

Response of the Government in respect of aforesaid observations (ii) and (iii), is not acceptable, as estimate is the primary driver of cost of the project and the Department first prepares estimates on the basis of rates given in the SOR. A summary of these estimates, called BOQ, becomes part of the NIT. On the basis of this BOQ, the contractor quotes rates. After the Department agrees to the rates quoted by the contractor, this BOQ becomes a part of Agreement which binds both the parties, i.e. the Department and the Contractor. Any amendment in SOR rates affects the BOQ, and thus, the cost of the project. In cases (ii) and (iii) above, rates higher than those given in applicable SOR were included in the BOQ, and since payments were made accordingly, it resulted in excess payment. The Government's reply does not address this issue.

2.5.3.3 Excess payment for transportation of excavated and issued rock

As per SOR (August 2014), rubble available from excavation of hard rock/ordinary rock shall be the property of the contractor subject to recovery of ₹ 150 per cum of the quantity of the rock excavated. Further, as per Clause 6 (Instructions to Bidders) of NIT, "The bidder is advised to visit and inspect the Site of Work and its surroundings and obtain for himself on his own responsibility all information that may be necessary for preparing the bid and entering into the contract for construction of the work."

It was noticed in PIU Seoni and PIU-II, Bhopal, that the excavated hard rock/ordinary rock was issued to the contractor and recovery of ₹ 150 per cum was made from running bills. Further, an amount of ₹ 1.41 crore on account of transportation of excavated hard rock was paid as supplementary item to the contractor against the provisions. Since the issued hard rock was the property of contractor, any expense on account of transportation should have been borne by the contractor himself.

Table 2.5.1: Excess payment to contractor

(Amount in ₹)

Sl. No.	Name of Unit	Agreement No.	Item No.	Rate of issue	Quantity of hard rock issued (cum)	Amount of transportation	Contract percentage	Excess payment
1	PIU, Seoni	2/16-17	1.1.4	223.16	951.65	2,12,370	7.57 below	1,96,294
2	PIU-II Bhopal	25/16-17	1.1.4	331.27	43,206.22	1,43,12,925	2.61below	1,39,39,358
							Total	**1,41,35,652**

On this being pointed out, Government stated (August 2020) that the tender has been invited on percentage rate, above and below on the BOQ attached with the tender document; hence provisions of the SOR and the notes therein are not relevant, as the contractor has quoted his rates on the BOQ items. It was further stated that the BOQ item provided in the contract does not contain the condition that the excavated rock shall be the property of the contractor subject to recovery of ₹ 150 per cubic metre of the excavated rock, and therefore, this recovery from the contractor bills has also been vehemently disputed by the contractor and is likely to be raised in arbitration. Government agreed that once the material has been issued to the contractor at a certain rate, it becomes the property of the contractor and as such the carting payment may not be admissible; however, in this case, the basic action of issuance of the material to the contractor is in serious dispute as the rates quoted are on BOQ and not on SOR. It was also pointed out that as this construction was being done in a campus which was heavily congested and in the heart of the city, a huge quantity of excavated rock could not be permitted to be kept within the campus for a long time and the excavated rock was of no use in the ongoing construction.

The reply is not acceptable as the BOQ is a part of the agreement which is a summary of estimates, prepared on the basis of rates of items given in the SOR. As per SOR, the excavated hard rock would be the property of the contractor, and hence, he will be responsible for disposal of the same. Further, the contractor had quoted his rates after site visit and duly satisfying himself with the site conditions and items of BOQ. In the instant case, the Department issued the hard rock to the contractor being his property as per the clause of the agreement, but at the same time also made payment to the contractor for transportation of his own property against the provisions of the contract on flimsy grounds. This resulted in loss of ₹ 1.41 crore to the Government.

2.5.3.4 Non-recovery of cost of cement

As per the Clause of "Special Condition for Building Works in PWD, PIU" issued by the Government on 10 December 2015 (which is also forming part of agreement), "SOR applicable for Building work shall be the SOR for Building works (Civil and E/M both) issued on 01 August 2014 by the Project Director PWD, PIU with amendments up to the date of issue of NIT".

As per Amendment No. 12 (07 November 2015) to SOR 2014, use of minimum cement content of 330 Kg per cum was permissible and after this modification, payment against additional quantity of cement used in design mix was not permissible.

Scrutiny of records of two PIUs revealed that in three works, the NIT were published much after the issue of the above amendment, but an amount of ₹ 3.23 crore was paid for extra cement used in the design mix over and above the specified cement content. This resulted in excess payment of ₹ 3.23 crore to the contractor, as given in **Appendix 2.5.5.**

Government stated (August 2020) that the rates had been quoted by the contractor on BOQ and not on SOR. The BOQ items provide for recovery or extra payment for quantities of Cement used less than or more than 330Kg, as the case may be. The contractor had been paid for providing cement in excess of 330 Kg per cum as per the approved mix design.

The reply of Government is not acceptable, as in the case of PIU Bhopal, in order to avoid the recovery of ₹ 2.47 crore from the contractor at the instance of Audit, the DPE changed the word "pavement" to "payement" and submitted the same to Audit in reply. However, when Audit scrutinised the copy provided by the DPE with the original document, the Department changed its reply. This changed reply is also not tenable as the Department's argument that contractor quoted rates according to the BOQ is not acceptable. The BOQ is only a part of the estimate. In the end, it is the contract document which binds both

Original Document

Prebid Meeting dated 03/09/2016
querries of the bidders.
"Construction of Multi Storied Hospital Buildings in Gandhi Medical College Campus, Bhopal.

24.	Kindly let us know the cement content to be considered for cement concrete pavement.	As per Mix design of concrete.

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Tampered Document

Prebid Meeting dated 03/09/2016
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the parties, i.e. the Department and the Contractor. The clauses of the contract spell out the works to be executed and payment that has to be made. The onus of quoting the rates for work, duly going through various clauses of the agreement/ provisions of NIT lays with the contractor. Since it was clearly written in the contract that the SOR shall be applicable with amendments up to the date of issue of NIT, the Department should have recovered the excess payment made, as elaborated above, in view of the provisions and amendments in SOR. Further, since it was a percentage rate contract, the Contractor was free to quote his rates duly considering all the items of BOQ and amendments of SOR up to the date of NIT.

2.5.4 Conclusion

As brought out in the above paragraphs, deficiencies during execution of work not only led to excess payment and extra cost to work but affected quality of work as well. There were instances of adoption of incorrect rates, payment of transportation charges and excess payment on consumption of cement to the contractors. As a result, some parts of the works created extra financial burden on the Department, even though the quality of the work was not assured.

Appendix 2.5.1

Statement showing the extra cost incurred due to incorrect estimation

(Reference: Paragraph 2.5.3.1)

(Amount in ₹)

Name Of PIU	Agreement No.	Sl. No.	Building SOR Item no.	Rate	Estimated Quantity	Executed Quantity	Extra Quantity	Amount Paid in excess Quantity
Barwani	01/12-13	1	2.6	107	1,127.38	2,834.13	1,706.75	1,82,622
		2	5.1.1	3,936	609.95	677.17	67.22	2,64,578
		3	5.9.2	193	264.7	1,011.17	746.47	1,44,069
		4	9.65	52	71	110	39	2,028
		5	9.63	50	71	110	39	1,950
		6	9.66.1	16	98	220	122	1,952
		7	10.2	44.7	1,117.8	3,081.5	1,963.7	87,777
		8	10.25	65	3,303	8,347.87	5,044.87	3,27,917
		9	11.24	701	104.4	181.55	77.15	54,082
		10	11.31	547	2,181.27	3,307.86	1,126.59	6,16,245
		11	13.8	69	2,704.32	3,867.22	1,162.9	80,240
		12	17.1.1	2,468	28	32	4	9,872
		13	17.2.1	2,310	8	9	1	2,310
		14	18.15.1	192	52	111	59	11,328
		15	3.1 R	69	450	582.73	132.73	9,158
		16	2.25.1	20	0	1224.83	1224.83	24,497
		17	6.5	1,974.55	0	589.78	589.78	11,64,550
		18	6.5	2,013.65	0	63.41	63.41	1,27,686
		19	6.12	305.83	0	286	286	87,467
		20	10.25.2	800	0	59.1	59.1	47,280
		21	17.7.7	1,086	0	56	56	60,816
		22	18.17.1	206	0	54	54	11,124
		23	6.1 R	1,664	0	139.76	139.76	2,32,561
		24	6.3 R	4,090	0	141.6	141.6	5,79,144
		25	4.1.2.2	2,833	0	108.44	108.44	3,07,211
		26	4.1.1.1	5,036	0	10.15	10.15	51,115
		27	10.3	2,731	0	21.41	21.41	58,471
		28	11.18	541	0	421.2	421.2	2,27,869
		29	10.23.2	55.5	0	752.55	752.55	41,767
		30	11.26	27	0	942.79	942.79	25,455
		31	11.39.2	2,367	0	65.64	65.64	1,55,370
		32	15.7.3	139	0	49.8	49.8	6,922
		33	11.23.1	670	0	49.19	49.19	32,957
		34	16.4.1	525	0	60	60	31,500
		35	16.4.2	584	0	60	60	35,040
		36	16.4.3	613	0	109.11	109.11	66,884
		37	16.4.4	654	0	44.6	44.6	29,168
		38	9.82	113	0	51	51	5,763
		39	21.1	384	0	20	20	7,680
		40	9.51	362	0	179.55	179.55	64,997
		41	4.8 R	719	0	143.48	143.48	1,03,162
		42	3.14 R	176	0	7.98	7.98	1,404
		43	6.9 R	38.72	0	137.64	137.64	5,329
		44	9.84	930	0	11	11	10,230
		45	21.2	1,730	0	12	12	20,760
		46	15.2.1	397	0	26.24	26.24	10,417
		47	15.3	580	0	15.06	15.06	8,735
		48	15.5	188	0	116.77	116.77	21,953

Name Of PIU	Agreement No.	Sl. No.	Building SOR Item no.	Rate	Estimated Quantity	Executed Quantity	Extra Quantity	Amount Paid in excess Quantity
		49	15.7.4	335	0	4.87	4.87	1,631
		50	15.12.1	58	0	18	18	1,044
		51	15.49	9	0	37.69	37.69	339
		52	15.23.1	14.7	0	223.22	223.22	3,281
		53	15.48	9	0	16.1	16.1	145
		54	9.7.3.1	1074	0	80.14	80.14	86,070
		55	12.1.3	482	0	116.63	116.63	56,216
		56	10.26.2	45	0	30.4	30.4	1,368
		57	9.12	157	0	11.59	11.59	1,820
		58	18.9.5	255	0	6	6	1,530
		59	12.8	235	0	17.52	17.52	4,117
Total								**56,18,973**
Total (A) after adding tender percentage (11.93 *per cent*)								**62,89,316**
Barwani	04/13-14	1	2.1	636	0	19.25	19.25	12,243
		2	2.5	25	0	434.08	434.08	10,852
		3	1.1.3	82.8	0	1,331.24	1,331.24	1,10,227
		4	6.13	402	0	93.9	93.9	37,748
		5	9.26	76	0	56.14	56.14	4,267
		6	9.81.1	122	0	36	36	4,392
		7	11.19.1.1	1,004	0	61.29	61.29	61,535
		8	9.117	176	0	138.3	138.3	24,341
		9	18.7.4	225	0	50.4	50.4	11,340
		10	18.7.1	113	0	53.7	53.7	6,068
		11	17.75.1.3	245	0	6	6	1,470
		12	12.34.2.3	299	0	25	25	7,475
		13	12.34.3.3	459	0	9	9	4,131
		14	12.33.1	156	0	26.2	26.2	4,087
		15	12.34.2	230	0	7	7	1,610
		16	12.34.5.1	163	0	7	7	1,141
		17	19.36.1	381	0	120	120	45,720
		18	18.51	363	0	2	2	726
		19	18.6	217	0	6	6	1,302
		20	9.96.2	155	0	48	48	7,440
		21	2.27	388	0	1,044.58	1,044.58	4,05,297
		22	11.34.2	1,102	0	121.87	121.87	1,34,301
		23	13.7	95	0	5,874.45	5,874.45	5,58,073
		24	9.23	328	0	56.14	56.14	18,414
		25	13.48.1	53	0	5,874.45	5,874.45	3,11,346
		26	12.33.3	259	0	203.1	203.1	52,603
		27	6.5	29	0	27.93	27.93	810
		28	17.11.2	2,689	0	2	2	5,378
		29	12.37.1	681	0	26.03	26.03	17,726
		30	21.1.2.3	300	0	1332	1332	3,99,600
		31	21.1.1.3	283	0	1,542.8	1,542.8	4,36,612
		32	10.25.1	743	0	173.79	173.79	1,29,126
		33	21.9.5	1,035	0	236	236	2,44,260
		34	9.6.2	2,546	0	28.85	28.85	73,452
		35	9.97.5	39	0	236	236	9,204
		36	21.2.1	1,990	0	18	18	35,820
		37	9.95.1	89	0	72	72	6,408
		38	12.18	173	0	15	15	2,595
		39	22.14.1	3,994	0	84.94	84.94	3,39,250
		40	22.6	319	0	885.47	885.47	2,82,465
		41	11.26	31	0	115.55	115.55	3,582

Name Of PIU	Agreement No.	Sl. No.	Building SOR Item no.	Rate	Estimated Quantity	Executed Quantity	Extra Quantity	Amount Paid in excess Quantity
		42	11.39.2	2,722	0	54.69	54.69	1,48,866
		43	10.3	3,141	0	5.04	5.04	15,831
		44	11.39	2,146	0	6.3	6.3	13,520
		45	17.10.2.2	2,975	0	2	2	5,950
		46	17.4.1	1,848	0	6	6	11,088
		47	17.7.11	2,717	0	5	5	13,585
		48	9.118.2	2,750	0	48.87	48.87	1,34,393
		49	12.34.5.3	259	0	32	32	8,288
		50	12.34.6.3	485	0	8	8	3,880
		51	9.82	130	0	39	39	5,070
		52	9.74.1	282	0	21	21	5,922
		53	5.17	0.48	0	8477.06	8477.06	4,069
		54	18.60.1	139	0	35	35	4,865
		55	18.7.3	173	0	236.2	236.2	40,863
		56	5.1	130	0	290.06	290.06	37,708
		57	18.61.1	143	0	6	6	858
		58	18.7.6	482	0	16.39	16.39	7,900
		59	3.1 R	122	0	513.36	513.36	62,630
		60	3.9 R	50	0	513.36	513.36	25,668
		61	9.1 R	3,700	0	1.15	1.15	4,255
		62	9.7 R	4,695	0	3.79	3.79	17,794
		63	4.2 R	605	0	293.3	293.3	1,77,447
		64	6.1 R	2,233	0	121.27	121.27	2,70,796
		65	6.4 R	5,132	0	224.17	224.17	11,50,440
Total								**59,96,123**
Total (B) after deducting tender percentage (1.95 *per cent*)								**58,79,199**
Jabalpur	12/14-15	1	5.16	48	1,40,458	2,39,000	98,542	47,30,016
		2	5.26	5,014	545	1,755	1,210	60,66,940
Total								**1,07,96,956**
Total (C) after adding tender percentage (8.00 *per cent*)								**1,16,60,712**
Jhabua	15/16-17	1	9.43.1	91	3,527.1	4,844.792	1,317.692	1,19,910
		2	11.22	3,322	100.916	230.98	130.064	4,32,073
Total								**5,51,983**
Total (D) after deducting tender percentage (6.01 *per cent*)								**5,18,808**
Sidhi	12/14-15	1	5.3.1	5,284	90.86	318.807	227.947	12,04,472
		2	5.9.5	227	0	915.24	915.24	207759
		3	6.7.3.2	5,039	0	304.17	304.17	1532713
		4	19.9.1.2	2,995	0	13	13	38935
		5	13.41	74	5,109.38	7,932.24	2,822.86	208892
Total								**31,92,771**
Total (E) after deducting tender percentage (0.99 *per cent*)								**31,61,162**
Sidhi	01/18-19	1	5.9.1	156.6	0	156.6	156.6	24,524
		2	5.9.6	320.4	0	110.27	110.27	35,331
Total								**59,855**
Total (F) after deducting tender percentage (8.11 *per cent*)								**55,001**
Shivpuri	04/14-15	1	6.18	2,900	0	1,118	1,118	32,42,200
		2		29	0	221	221	6,409
		3		58	0	221	221	12,818
		4		87	0	221	221	19,227
		5		116	0	221	221	25,636
		6		145	0	46.39	46.39	6,727
		7	11.34.2	1,811	0	9,119.02	9,119.02	1,65,14,545
		8	22.3	348	0	4,000	4,000	13,92,000
		9	11.36	492	0	1,000	1,000	4,92,000

Name Of PIU	Agreement No.	Sl. No.	Building SOR Item no.	Rate	Estimated Quantity	Executed Quantity	Extra Quantity	Amount Paid in excess Quantity
		10	6.15	645	0	1,140	1,140	7,35,300
		11	9.190.2	5,871	0	776.48	776.48	45,58,714
		12	9.192.1	834	0	1,628.92	1,628.92	13,58,519
		13	9.192.3	1,179	0	458.8	458.8	5,40,925
		14	10.25	955	0	1,461	1,461	13,95,255
		15	12.50.1	2,035	0	2,000	2,000	40,70,000
		16	12.50.2	2,717	0	1,616	1,616	43,90,672
		17	11.76.3	2,415	0	90	90	2,17,350
		18	11.77	192	0	160	160	30,720
		19	25.1.1	5,635	0	1	1	5,635
		20	25.3.1	23,288	0	1	1	23,288
		21	25.19	1,765	0	1	1	1,765
		22	25.2	1,765	0	4	4	7,060
		23	25.21	1,535	0	2	2	3,070
		24	25.36	2,283	0	1	1	2,283
		25	25.37	1,765	0	1	1	1,765
		26	25.42	4,025	0	1	1	4,025
		27	25.7.1	15,054	0	1	1	15,054
							Total	**3,90,72,962**
							Total (G) after adding tender percentage (9.75 *per cent*)	**4,28,82,576**
							Grand Total (A+B+C+D+E+F+G)	**7,04,46,774**

Appendix 2.5.2

Statement showing excess payment due to adoption of incorrect rate

(Reference: Paragraph 2.5.3.2(i))

(Amount in ₹)

Sl. No.	Name of Division	Agreement No.	Date of NIT	Date of Amendment	Item No.	Unit	Original Rate	Amended Rate	Quantity	Amount	Tender *per cent*	Excess payment
1	2	3	4	5	6	7	8	9	10	11=10×(9-8)	12	13
1.	Shivpuri	19/16-17	26.07.2016	12.07.16	11.45	Sqm	718	608	2,989.767	3,28,874.00	(-) 10.26	2,95,132.00
				11.08.16[3]	11.22.2	Sqm	3322	2356	5,836.041	56,37,615.00		50,59,195.00
				11.08.16[3]	11.33/11.22.2	Sqm	3413	2356	4,678.34	49,45,005.00		44,37,647.00
2.	Seoni	02/16-17	21.03.2016	9.02.16	5.16.6	kg	62.9	54	60,614.97	5,39,473.00	(-) 7.57	4,98,635.00
3.	Indore	16/16-17	10.10.2016	11.08.16	11.22.2	Sqm	3322	2356	1,031.86	9,96,777.00	(-) 12.05	8,76,665.00
				12.07.16	11.48	Sqm	937	663	6,497.63	17,80,351.00		15,65,818.00
				12.07.16	11.45	Sqm	718	608	1,863.76	2,04,938.00		1,80,243.00
				11.08.16	11.33/11.22.2	Sqm	3413	2356	548.51	5,79,775.00		5,09,912.00
		20/18-19	30.06.2018	12.07.16	11.51	Sqm	897.3	589.5	141.08	43,424.00	(-) 9.77	39,182.00
				12.07.16	11.52	Sqm	939.6	644.4	509.8	1,50,493.00		1,35,790.00
4.	Bhopal	25/16-17	22.08.2016	11.08.16	11.29.2.2	Sqm	3695	2380	6,370.82	83,77,628.00	(-) 2.61	81,58,972.00
				11.08.16	11.29.2.1	Sqm	3598	2172	245.151	3,49,585.00		3,40,461.00
				11.08.16	11.33/11.22.2	Sqm	3413	2356	5,694.66	60,19,256.00		58,62,153.00
				11.08.16	11.22.2	Sqm	3322	2356	1,485.33	14,34,829.00		13,97,380.00
				11.08.16	11.28.2.1	Sqm	3100	2505	102.87	61,207.00		59,610.00
	Bhopal	01/17-18	13.09.2016	11.08.16	11.22.2	Sqm	3322	2356	814	7,86,324.00	(-) 5.29	7,44,727.00
											Total	**3,01,61,522.00**

[3] As per clause-5 of Special condition of Contract (appended in the contract): - Amendment of SOR between date of NIT and date of submission of bid shall also be applicable. In this case the last date submission of bid was 27.08.2016).

Appendix 2.5.3

Statement showing excess payment to the contractor due to incorrect adoption of SOR rate

(Reference: Paragraph 2.5.3.2 (ii))

(Amount in ₹)

Name of PIU	Agt. No.	Item No.	Particular	SOR rate	Rate Paid	Executed Quantity	Tender *per cent*	Excess
1	2	3	4	5	6	7	8	9= (6-5)×7× *per cent* of 8
Indore	16/16-17	2.25	Filling available excavated earth	72	80	27,047	12.05 below	1,90,302.00
		11.90.1	P&L vitrified floor tiles (size 600×600 mm)	1,004	1,104	20,541.711	12.05 below	18,06,643.00
Shivpuri	19/16-17	4.1.1.3	Providing & laying in position cement concrete M 15	4,471	4,714	6,021.61	10.26 below	13,13,122.00
							Total	**33,10,067.00**

Appendix 2.5.4

Statement showing excess payment to the contractor due to incorrect adoption of SOR for road works

(Reference: Paragraph 2.5.3.2(iii))

(Amount in ₹)

Name of PIU	Agt. No	Item No.	Particular	Rate as per SOR wef 11.03.14	Rate as per SOR wef 06.06.16	Difference	Executed Quantity	Excess payment
1	2	3	4	5	6	7=(5-6)	8	9 = (7×8)
Indore	16/16-17	3.1	Excavation in soil	159	143	16	5,378.43	86,054.00
		3.10	Construction of Embankment	168	160	8	1,875.42	15,003.00
		6.12	Cost of Dowel bar	63,561	43,621	19,940	13.432	2,67,834.00
		4.12	CRM	1,181	1,063	118	1,298.73	1,53,250.00
		6.1	DLC	2,714	2,443	271	1,034.16	2,80,257.00
		6.4	PQC	5,977	5,379	598	771.99	4,61650.00
							Total	**12,46,048.00**
							Total After Deduction at the rate of 12.05 *per cent*	**11,11,730.00**

Appendix 2.5.5

Non-recovery of cost of cement

(Reference: Paragraph 2.5.3.4)

(Amount in ₹)

Sl. No.	Name of PIU	Agreement No.	Date of NIT	Amount paid for extra cement	Tender *per cent*	Excess
1	Bhopal	25/16-17	22.08.16	2,53,34,791	- 2.46	2,47,11,555
		01/17-18	13.09.16	20,17,127	-5.29	19,10,421
2	Indore	16/16-17	10.10.16	64,82,242	-12.05	57,01,132
			Total	**3,38,34,160**		**3,23,23,108**