

GOVERNMENT OF NCT OF DELHI
FINANCE DEPARTMENT
POLICY DIVISION – EXPENDITURE FINANCE COMMITTEE
4TH LEVEL, 'A' WING, DELHI SECRETARIAT, NEW DELHI

Minutes of 6th Meeting of Expenditure Finance Committee for the financial year 2026-27 held on 05th August, 2026 at 12:00 Noon.

The 6th Meeting of Expenditure Finance Committee for the financial year 2026-27 under the Chairpersonship of Hon'ble Chief Minister/ Minister-in-charge (Finance), Delhi was held on 05.08.2026 at 12:00 Noon at Cabinet Room, Office of the Hon'ble Chief Minister, 3rd Floor, Delhi Secretariat, Delhi, to consider the following proposal submitted by Public Works Departments, GNCTD: -

Agenda No.	Particulars of the proposal	Revised Estimate by the Department (₹ in crore)	Cost the
Public Works Department			
01	Modified Preliminary Estimate for strengthening of 58.292 Kms of roads under East Maintenance Zone of PWD.	215.23	
02	Modified Preliminary Estimate for strengthening of 104.42 Kms of roads under North Maintenance Zone of PWD.	372.72	

2. The Following officers attended the meeting:

A) Members of Expenditure Finance Committee:

- i. Hon'ble Chief Minister/Minister-in-Charge (Finance), GNCTD
- ii. Shri Parvesh Sahib Singh, Hon'ble Minister (PWD), GNCTD
- iii. Shri Sandeep Kumar, Pr. Secretary (PWD), GNCTD
- iv. Shri Santosh D. Vaidya, Pr. Secretary (Finance), GNCTD
- v. Shri Naveen Kumar Bansal, E-in-C, PWD, GNCTD
- vi. Shri D.B.Gupta, Director (Planning), GNCTD
- vii. Shri Narender Tyagi, Controller of Accounts
- viii. Shri P.V.S.S. Subbarao, Dy. Controller of Accounts(Policy), Finance, GNCTD

B) Other Senior Officers:-

- i. Shri K.K.Pradhan, CE (East), PWD
- ii. Shri Mukesh Meena, CE (N), PWD
- iii. Shri M.K.Nikhil, Dy. Secretary, PWD

3. PWD apprised the Expenditure Finance Committee of the agenda items and made a power point presentation covering the main aspect of the proposals before the Committee. During the deliberations on the Modified Preliminary Estimates for strengthening of roads under various zones, the Chair made the **following observations and issued the directions indicated below for strict compliance by the concerned Departments:-**

- The concerned Administrative Departments shall keep the Expenditure Finance Committee (EFC) informed of all developments relating to the approved proposals, including any amendments/modifications made to the EFC-approved proposals/estimates.
- The Public Work Department (PWD) shall explore the feasibility of constructing natural cement concrete roads, preferably on roads carrying heavy traffic and on identified vulnerable stretches, with a view to ensure greater durability and an enhanced service life.
- Appropriate road safety measures, including the provisions of protective grills/barriers of

appropriate height along the sides of roads, shall be undertaken, particularly on accident-prone stretches, wherever considered necessary.

- The prescribed timelines for completion of works shall be adhered to strictly. The Administrative Department shall ensure that work orders incorporate appropriate and stringent penalty clauses for delays attributable to the contractor.
- The Administrative Department shall put in place a suitable monitoring mechanism for regular follow-up of projects/proposals approved by the Expenditure Finance Committee (EFC) so as to ensure their timely implementation and completion.

AGENDA NO.-1 Modified Preliminary Estimate for strengthening of 58.292 Kms of roads under East Maintenance Zone of PWD at the rate of Revised Estimate cost projected by the Department for Rs.215.23 crore.

1. Public Works Department presented their proposal before the committee. It was informed to the committee that the proposal under consideration is for strengthening of 58.292 Kms of roads under East Maintenance Zone of PWD at modified preliminary estimate of Rs.215,23,41,005/- including Contingencies @1%, TPQA @1% & EPF & ESI @0.7875%.

2 The Public Works Department, GNCTD, has made the following submissions:-

- Last strengthening of these Roads was stated to be done in 2021-22 whereas the Benkelman beam test has to be carried out which is in progress. The strengthening was done on various roads in the year of 2021-22 while inspection of the road stated to have been undertaken and found in dilapidated condition, therefore require strengthening of both layer DBM and BC.
- The **Original Preliminary Estimate of Rs.147.08 Cr. for strengthening of roads under East Maintenance Zone was earlier approved by the EFC in its 4th meeting for F.Y. 2026-27** and subsequently A/A & E/S for the Rs.147.08 crore was issued by PWD vide sanction order dated 01.07.2026.
- Department has stated that Parallely, as per norms, justification Statement was prepared for checking reasonability of rates before opening of financial bid based on the market rates of material and labour etc prevailing on the last date of submission of tender of major component as provided under Para 5.1.6 of CPWD Works Manual 2024.
- Further, it was also stated by the Department that the price of bitumen had increased up to Rs. 80,140/- per MT at the time of bid submission, whereas the original estimate was prepared based on DSR-2023 where the rate of bitumen VG-30 was considered as Rs. 40,831/- per MT. This increase in price of bitumen stated to be due to disruption in supply chain of bitumen due to Middle East disturbance. Therefore, the estimate has been modified as per prevailing market rates justification, which has been arrived at Rs. 215,23,41,005/- including Contingencies, TPQA, EPF & ESI.
- Since the increase in Modified PE from that of original PE is more than 10%, fresh A/A & E/S of the Competent Authority was required as per sub-para (3) of para 3.1.4 of the CPWD Work Manual, 2024.
- It is pertinent to mention here that Administrative Department has stated that **financial bid was also opened after Justification of Tender and the lowest bid amount came to Rs.164.55 Cr as base contract value excluding 1%-TPQA, 1%-Contingencies and 0.7875% for EPF & ESI components, against the sanction of Rs.147.08 Crore.** Therefore, the work could not be awarded and fresh A/A & E/S is required before award of work.
- Roads stated to be strengthened under different Circles/Divisions of East Maintenance Zone (Total 58.292 Kms) are the same for which approval was earlier obtained from the EFC (while processing the Original Estimate).
- The Gist of road strengthening work under East Maintenance Zone provided by the Department is as under:

Particulars	Original	Modified	Difference (increase in percentage)
Road Length (in Kms)	58.292	58.292	-
Covered Area	938121	938121	-

(Sq Mtr)			
Per Unit Cost (Rs./Sq. Mtr)	1567.80	2294.31	726.51 (46%)
Total Cost (Rs. In crore)	147.07	215.23	68.16 (46 %)

3. The details of the proposal submitted by the Public Works Department vide EFC proforma, concisely stated as under:-

Components	Covered area (Sqm)	Unit cost per Sqm	Total Cost (₹ ..in crore)
Strengthening of various roads under East Maintenance Zone, PWD	9,38,121 sqm	₹2294.31	215.23
Period of completion			
i. Planning	30 days		
ii. Execution	375 days		
Phasing of the project			
i. 2026-27	Rs.185.00 crore		
ii. 2027-28	Rs. 30.23 crore		

5 Budget: As per department a provision of Rs.650 crore has been made in B.E. 2026-27 under MH-5054-04-337-94-00-73 for the said project

6 After due deliberations, and considering the recommendations of the Public Works Department regarding the requirement and its satisfaction with respect to technical, administrative, operational, maintenance, and financial aspects, **the Expenditure Finance Committee (EFC) approved and sanctioned the proposal**, as submitted by the Public Works Department, for strengthening of 58.292 Kms of roads under East Maintenance Zone of PWD at an Modified estimated preliminary cost of Rs.215.23 crore and **further restricted to Lowest quoted bid amount of Rs.164.55 Cr. + other components on Rs.164.55 Cr. (i.e 1%-TPQC, 1%-Contingencies and 0.7875%-EPF&ESI), in total of Rs.169.14 Crore**, subject to the following conditions:-

- The Administrative Department shall ensure compliance of the observations of the Planning Department, Government of NCT of Delhi before execution of the work/before tendering of the work. The Administrative Department should also ensure that the estimates are prepared on the basis of prevailing DSR/DPAR rates.
- Department may ensure that while calculating the modified PE value, engineering has been undertaken to optimize the revised cost in view of the principle of economy and efficiency of procurement manuals.
- The Administrative Department shall ensure that all necessary approval/ statutory clearances, as may be required on account of the modification in the approved A/A & E/S for the said strengthening of 58.292 Kms of roads under East Maintenance Zone, are obtained from the competent authorities well in advance before tendering of the work/commencement of the operations. The Department shall also ensure compliance with all applicable statutory and regulatory requirements in this regard.
- The Administrative Department shall ensure that the modified project cost has worked out strictly in accordance with the provisions of the applicable Rules/laws/guidelines, the provisions of the Manual for procurement of Works/CPWD works Manual, and other extant Government instructions. The justification for inclusion of additional components including market rate escalation shall be duly examined and certified by the competent Technical authority before release of any payment.

- v. Geo-tagging of capital projects on the designated Web portal of GNCTD and Delhi PMG portal shall be complied with in terms of various OM/guidelines issued by Finance Department from time to time.
- vi. The Administrative Department/PWD shall ensure that all codal formalities as per GFR/guidelines issued by CVC, orders/ Circulars/ instructions issued by Government of India/Govt of NCT of Delhi and provisions of various Manual/other relevant Government orders are strictly adhered while executing the work alongwith the compliance of guidelines / circulars / OMs in respect of GeM for tendering and expenditure related matters.
- vii. The Administrative Department shall ensure approval of the proposal/scheme and make adequate Budgetary provisions in relevant head of accounts as per the financial phasing of the work and authorization of funds from Finance (Budget) Department, GNCTD.
- viii. The Administrative Department shall be responsible for ensuring that the project is implemented within the approved cost and time schedule & in accordance with the applicable financial rules, procurement guidelines, and extant instructions issued by the Government time to time. The Administrative Department shall ensure that execution of project is of best quality and strictly adhere to the project timeline. A stringent penalty clause should be incorporated in the work award letter and progress of execution of project in terms of quality of work and timeline of the project should be monitored by the Project Monitoring Committee, constituted by the Administrative Department in order to evade the time and cost overrun of the project.
- ix. The Administrative Department shall ensure compliance of pre-sanction/ post-sanction guidelines/ requirements relevant to the project circulated as Annexure to Government order no. PA/DSF/Misc/ 2012-13/ Exp-4/538-45 dated 17.05.2012 during planning and execution period.
- x. The Administrative Department should ensure that the timelines are strictly adhered to with stiff penal actions. The Department may ensure detailed mechanism for monitoring quality execution and DLP obligations, along with penal provisions in case of non-performance by the contractor.
- xi. The Administrative Department may ensure that there is no duplication with any ongoing or already approved strengthening work and that the actual purchase price of bitumen by the agency and its utilization are duly tracked.
- xii. Finance Department relies upon the assessment and evaluation of administrative department in respect of all aspects of Schemes/Projects and FD has not gone through the technical/administrative/Estimates & cost factor aspects of the instant proposal, as the proposal has been prepared and certified to be correct by the Administrative Department itself. Further, the recommendation of the rates quoted by the L-1 bidder, including the examination and determination of the reasonableness/justification of the accepted rates, shall rest entirely with the concerned Department. The Finance Department has no role or responsibility in the verification or certification of the reasonableness of the quoted/accepted rates by the Administrative Department.
- xiii. The Administrative Department must comply with the conditions mentioned in the Minutes of the 4th EFC meeting regarding the modified proposal.
- xiv. The Administrative department to abide by Government Orders for execution of Capital Projects/works issued vide no.(s): (a) F:3/30/CS/2007/DS-IV/3051-64 dated 12th July 2011 (b) F.No.PA-DSF(infra)/Misc./2010-11/DSIV/3037-50 dated 12.07.11 (c) F.No.PA/DSF(Infra)/FD/2011-12/DSIV/3386-3400 dated-25.07.2011 (d) F.No. PA/DSF/Misc./2012-13/Exp-4/538-45 dated 17.5.2012 and corrigendum dated 23.5.2012.

AGENDA NO.-2 **Modified Preliminary Estimate for strengthening of 104.42 Kms of roads under North Maintenance Zone of PWD at the rate of Revised Estimated Cost projected by the Department for Rs.372.72 crore.**

1 Public Works Department presented their proposal before the committee. It was informed to the committee that the proposal under consideration is for strengthening of 104.42 Kms of roads under North Maintenance Zone of PWD at modified preliminary estimate of Rs.372,71,90,000/- including Contingencies @1%, TPQA @1% and EPF & ESI @0.7875%.

2 The Public Works Department, GNCTD, has made the following submissions:-

- i. Last strengthening of these Roads was stated to be done in 2021-22 These roads have completed or are going to complete 5 years of useful service life during F.Y. 2026-27 and the strengthening works of these roads have become due in the year 2026-27. Inspection of these roads stated to have been undertaken and found in dilapidated condition, therefore require strengthening of both layer DBM and BC.
- ii. The **Original Preliminary Estimate of Rs.247.31 Cr. for strengthening of roads under North Maintenance Zone was earlier approved by the EFC in its 4th meeting for F.Y. 2026-27** and subsequently A/A & E/S for the Rs.247.31 crore was issued by PWD vide sanction order dated 01.07.2026.
- iii. Department has stated that Parallely, as per norms, justification Statement was prepared for checking reasonability of rates before opening of financial bid based on the market rates of material and labour etc prevailing on the last date of submission of tender of major component as provided under Para 5.1.6 of CPWD Works Manual 2024.
- iv. Further, it was also stated by the department that the price of bitumen had increased up to Rs. 80,140/- per MT at the time of bid submission, whereas the original estimate was prepared based on DSR-2023 where the rate of bitumen VG-30 was considered as Rs. 40,831/- per MT. This increase in price of bitumen stated to be due to disruption in supply chain of bitumen due to Middle East disturbance. Therefore, the estimate has been modified as per prevailing market rates justification, which has been arrived at Rs. 372,71,90,000/- including Contingencies, TPQA, EPF & ESI.
- v. Since the increase in Modified PE from that of original PE is more than 10%, fresh A/A & E/S of the Competent Authority was required as per sub-para (3) of para 3.1.4 of the CPWD Work Manual, 2024.
- vi. It is pertinent to mention here that Administrative Department has stated that **financial bid was also opened after Justification of Tender and the lowest bid amount came to Rs.290.44 Cr as base contract value excluding 1%-TPQA, 1%-Contingencies and 0.7875% for EPF & ESI components, against the sanction of Rs.247.31 Crore.** Therefore, the work could not be awarded and fresh A/A & E/S is required before award of work.
- vii. Roads stated to be strengthened under different Circles/Divisions of North Maintenance Zone (Total 104.42 Kms) are the same for which approval was earlier obtained from the EFC (while processing the Original Estimate).
- viii. The Gist of road strengthening work under North Maintenance Zone provided by the Department is as under:

Particulars	Original	Modified	Difference (increase in percentage)
Road Length (in Kms)	104.42	104.42	-
Covered Area (Sq Mtr)	2043652	2043652	-
Per Unit Cost (Rs./Sq. Mtr)	1210.16	1823.79	613.63 (51%)
Total Cost (Rs. In crore)	247.31	372.71	125.40 (51 %)

3 The details of the proposal submitted by the Public Works Department vide EFC proforma, concisely stated as under:-

Components	Covered area (Sqm)	Unit cost per Sqm	Total Cost (₹ in crore)

Strengthening of various roads under North Maintenance Zone, PWD	20,43,652 sqm	₹1823.79	372.71
Period of completion			
i. Planning	30 days		
ii. Execution	375 days		
Phasing of the project			
i. 2026-27	Rs.200.00 crore		
ii. 2027-28	Rs. 172.71 crore		

4 Budget: As per department a provision of Rs.650 crore has been made in B.E. 2026-27 under MH-5054-04-337-94-00-73 for the said project.

5 After due deliberations, and considering the recommendations of the Public Works Department regarding the requirement and its satisfaction with respect to technical, administrative, operational, maintenance, and financial aspects, the **Expenditure Finance Committee (EFC) approved and sanctioned the proposal**, as submitted by the Public Works Department, for strengthening of 104.42 Kms of roads under North Maintenance Zone of PWD at an Modified estimated preliminary cost of Rs.372.71 crore and **further restricted to Lowest quoted bid amount of Rs.290.44 Cr. + other components on Rs.290.44 Cr. (i.e 1%-TPQA, 1%-Contingencies and 0.7875%-EPF&ESI), in total of Rs.298.52 Crore**, subject to the following conditions:-

- i. The Administrative Department shall ensure compliance of the observations of the Planning Department, Government of NCT of Delhi before execution of the work/before tendering of the work. The Administrative Department should also ensure that the estimates are prepared on the basis of prevailing DSR/DPAR rates.
- ii. Department may ensure that while calculating the modified PE value, engineering has been undertaken to optimize the revised cost in view of the principle of economy and efficiency of procurement manuals.
- iii. The Administrative Department shall ensure that all necessary approval/ statutory clearances, as may be required on account of the modification in the approved A/A & E/S for the said strengthening of 104.52 Kms of roads under North Maintenance Zone, are obtained from the competent authorities well in advance before tendering of the work/commencement of the operations. The Department shall also ensure compliance with all applicable statutory and regulatory requirements in this regard.
- iv. The Administrative Department shall ensure that the modified project cost has worked out strictly in accordance with the provisions of the applicable Rules/laws/guidelines, the provisions of the Manual for procurement of Works/CPWD works Manual, and other extant Government instructions. The justification for inclusion of additional components including market rate escalation shall be duly examined and certified by the competent Technical authority before release of any payment.
- v. Geo-tagging of capital projects on the designated Web portal of GNCTD and Delhi PMG portal shall be complied with in terms of various OM/guidelines issued by Finance Department from time to time.
- vi. The Administrative Department/PWD shall ensure that all codal formalities as per GFR/guidelines issued by CVC, orders/ Circulars/ instructions issued by Government of India/Govt of NCT of Delhi and provisions of various Manual/other relevant Government orders are strictly adhered while executing the work alongwith the compliance of guidelines / circulars / OM's in respect of GeM for tendering and expenditure related matters.
- vii. The Administrative Department shall ensure approval of the proposal/scheme and make adequate Budgetary provisions in relevant head of accounts as per the financial phasing of the work and authorization of funds from Finance (Budget) Department, GNCTD.
- viii. The Administrative Department shall be responsible for ensuring that the project is

implemented within the approved cost and time schedule & in accordance with the applicable financial rules, procurement guidelines, and extant instructions issued by the Government time to time. The Administrative Department shall ensure that execution of project is of best quality and strictly adhere to the project timeline. A stringent penalty clause should be incorporated in the work award letter and progress of execution of project in terms of quality of work and timeline of the project should be monitored by the Project Monitoring Committee, constituted by the Administrative Department in order to evade the time and cost overrun of the project.

- ix. The Administrative Department shall ensure compliance of pre-sanction/ post-sanction guidelines/ requirements relevant to the project circulated as Annexure to Government order no. PA/DSF/Misc/ 2012-13/ Exp-4/538-45 dated 17.05.2012 during planning and execution period.
 - x. The Administrative Department should ensure that the timelines are strictly adhered to with stiff penal actions. The Department may ensure detailed mechanism for monitoring quality execution and DLP obligations, along with penal provisions in case of non-performance by the contractor.
 - xi. The Administrative Department may ensure that there is no duplication with any ongoing or already approved strengthening work and that the actual purchase price of bitumen by the agency and its utilization are duly tracked.
 - xii. Finance Department relies upon the assessment and evaluation of administrative department in respect of all aspects of Schemes/Projects and FD has not gone through the technical/administrative/Estimates & cost factor aspects of the instant proposal, as the proposal has been prepared and certified to be correct by the Administrative Department itself. Further, the recommendation of the rates quoted by the L-1 bidder, including the examination and determination of the reasonableness/justification of the accepted rates, shall rest entirely with the concerned Department. The Finance Department has no role or responsibility in the verification or certification of the reasonableness of the quoted/accepted rates by the Administrative Department.
 - xiii. The Administrative Department must comply with the conditions mentioned in the Minutes of the 4th EFC meeting regarding the modified proposal.
 - xiv. The Administrative department to abide by Government Orders for execution of Capital Projects/works issued vide no.(s): (a) F:3/30/CS/2007/DS-IV/3051-64 dated 12th July 2011 (b) F.No.PA-DSF(infra)/Misc./2010-11/DSIV/3037-50 dated 12.07.11 (c) F.No.PA/DSF(Infra)/FD/2011-12/DSIV/3386-3400 dated-25.07.2011 (d) F.No. PA/DSF/Misc./2012-13/Exp-4/538-45 dated 17.5.2012 and corrigendum dated 23.5.2012.
04. The meeting ended with vote of thanks to the Chair.

Digitally signed by
P V S Subbarao
Date: 07-08-2026
21:23:23

(P.V.S.S. SUBBARAO)

Deputy Controller of Accounts (Policy)

1. Secretary to the Hon'ble Chief Minister/ Minister-in-charge (Finance) for appraisal of the Hon'ble Chief Minister.
2. Secretary to the Hon'ble Minister (PWD) for appraisal of the Hon'ble Minister (PWD).
3. Pr. Secretary, Public Works Department, 3rd floor, MSO building, ITO, New Delhi.
4. Pr. Secretary, Finance Department, Delhi Secretariat, New Delhi
5. Spl. Secretary, Department of Finance, Delhi Secretariat, New Delhi
6. Director, Planning Department, Delhi Secretariat, New Delhi
7. Engineer-in-Chief, PWD, 12th floor, MSO building, ITO, New Delhi.
8. Controller of Accounts (Finance), Finance Department, GNCTD
9. Assistant Director (IT), Finance Department ...for uploading on the website.