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**DIRECTORATE OF AUDIT
4TH LEVEL, 'C' WING, DELHI SECRETARIAT
I.P.ESTATE, NEW DELHI-02**

Subject:- Internal Audit report on accounts of Education Project Division Electrical (B-141), IIT campus, Sector-IX, Dwarka, New Delhi-110077 for the audit period 2016-17 to 2019-20.

INTRODUCTION

The Internal Audit Report of the accounts of Education Project Division Electrical (B-141), IIT campus, Sector-IX, Dwarka, New Delhi-110077 for the year 2016-17 to 2019-20 was conducted by the field Audit Party No.VII. Comprising of Sh. Kulbhushan Arora, I.A.O., Subodh Kumar Das, AO and Sh Sanjeev Kumar, ASO. The audit was conducted w.e.f. 22.07.2020 to 11.08.2020 (14 working days).

GENERAL SET UP AND ACTIVITIES

The Education Project Division Electrical (B-141), IIT campus, Sector-IX, Dwarka, New Delhi-110077 looks after the work of Electrical Project in NCT of Delhi. This division has engaged in Education and Court Projects upto 31.03.2016. Now this Division is engaged in Electrical Project under Education, Housing and other Project. This Division is designated DDO and earlier granted DDO powers of Division B-141, B-142 & B-143.

Head of Office

S.No	Name and Designation	Period
1	Sh. Yogendra Kumar, EE	01.04.2015 to 16.06.2017
2	Sh. Rajeev Kumar Saxena, EE	17.06.2017 to 30.06.2020

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S.No	Name and Designation	Period
1	Sh. Yogendra Kumar, EE	01.04.2015 to 16.06.2017
2	Sh. Rajeev Kumar Saxena, EE	17.06.2017 to 31.03.2020

CASHIER

S.No	Name and Designation	Period
1	Sh. Yogesh Kumar, Cashier	01.04.2016 to 31.03.2020

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Vacancy Position of staff as on 31.03.2020

S.No.	Group	No. of Sanctioned Posts	Filled	Vacant
1	Executive Engineer (E)	Not Available with the division office	01	N/A
2	Assistant Engineer (E)		03	N/A
3	Divisional Accountant		00	N/A
4	UDC/Cashier		01	N/A
5	LDC		03	N/A
6	MTS		01	N/A

Budget Sanctioned and Expenditure Statement

(in Rs. Crore)

Year	Budget Allocated		Expenditure	
	Plan	Non-Plan	Plan	Non-Plan
2016-17	3731.00	359.00	2983.52	274.74
2017-18	2623.00	605.00	2005.97	392.93
2018-19	668.00	560.00	413.32	506.67
2019-20	1543.18	109.60	462.08	106.48

STATUTORY AUDIT

Statutory audit of **Education Project Division Electrical (B-141), IIT campus, Sector-IX, Dwarka, New Delhi-110077** has been conducted by the A. G. (Audit) for the period 2011-2016.


Maintenance of Records.

The maintenance of records of office of **Education Project Division Electrical (B-141), IIT campus, Sector-IX, Dwarka, New Delhi-110077** for the audit period 2016-17 to 2019-20 was found satisfactory subject to observation made in current audit report and in test audit notes.

Disclaimer

The report is submitted on the basis of records/information provided by **Education Project Division Electrical (B-141), IIT campus, Sector-IX, Dwarka, New Delhi-110077**. Audit is not responsible for any concealment/mis-information of any relevant information.

The responsibility for any legal or other liability which may arise at any point of time in any way from this report may be put on whole or part of it lies with the D.D.E (District South-West-B), Directorate of Education, Najafgarh, NewDelhi. Directorate of Audit is not responsible for any legal consequences arising at any time in future in whatsoever manner and whatsoever ways.


(KULBHUSHAN ARORA)
I.A.O., Audit Party No.VII

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Old Audit Report

There are 17 Audit Paras outstanding with recovery of Rs.3,95,607/-. On the basis of reply submitted by **Education Project Division Electrical (B-141), IIT campus, Sector-IX, Dwarka, New Delhi-110077**. Two paras has been taken as fresh and the remaining 15 paras with recovery of Rs.3,95,607/- is still outstanding, which is placed in the file as Part-I of the report.

A. Details of Old Paras

Year	No. of Old Paras		Settled		Still Outstanding	
	Total Para	No.	Para year	No.	Para Year	No.
2007-2009	02	2,4	2007-2009	Nil	2007-2009	2,4
2010-2012	10	1,2,3,4,5,6 7,8,9,10	2010-2012	10 (taken as fresh)	2010-2012	1,2,3,4,5,6,7 8,9,10
2013-2016	05	1,2,3,4,5	2013-2016	05 (taken as fresh)	2013-2016	1,2,3,4
Total	17	17		02		15

B. Details of Old Recovery

S.No.	Year	Para No.	Total Old Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance Recovery against Para (in Rs.)
1.	2013-2016	01	11370/-	NIL	11370/-
2.	2013-2016	02	384237/-	NIL	384237/-
Total			395607/-	NIL	395607/-


 (KULBHUSHAN ARORA)
 IAO Party No. VII

PART - I

PARA No. IPOLD Report

PART - I

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Sub. Huge deviation/Extra items worth Rs. 107.78 lacs due to unrealistic estimate

The work "C/O general Pool Office Building Near Metcaif House, Delhi. SH.- Building work including water supply, Drainage, roadwork & internal electrical work etc. (Balance Work)" was technically sanctioned and estimated to Rs. 81,93,795/-. The work was awarded to lowest bidder M/s. Pamika commercial & Estates (P) Ltd. at the tendered cost of Rs. 192,55,418/- which was 135% above the estimated cost. The time period was allowed 18 months, with the stipulated date of start and completion was 19.09.06. and 18.03.08 respectively. But till date the work has not been completed due to additional work, and an amount of Rs. 300,34,215/- has already been paid till XVIth running bill.

As per the provision contained under CPWD Works Manual -II, "No Deviation in quantity of any item should be made at site without the prior approval of the competent authority. The JE/AB in charge of the work shall be responsible to assess the anticipated deviation & to intimate deviation items statement for the work to be done in excess of the agreement quantity of any item well in advance. They shall allow the execution of work in excess of the agreement quantity only after the excess over the agreement quantity has been approved by the competent authority. While checking the record it revealed that there is a huge gap in the approved scheduled of quantity and the payment made till XVIth running bill for the enhanced quantity. Some items in the table below indicate the increased percentage in execution of item in NIT/agreement.

Item No	Qty. as per NIT	Qty. as per XVIth bill	Difference in Quantity	% of difference in quantity
1	3956 pnt.	6539	+ 2583	65.29%
2	382 pnt.	144	- 238	62.30%
4	4215 mt.	4444.84 mt	+ 229.84	20.18%
5	14380 mt	17281.55	+ 2901.55	103.33%
6	14380 mt.	3162.40	- 11217.60	78.00%
7	11310 mt.	19855.75	+ 8545.75	75.56%
8 (a)	1950 mt.	13308.15	+ 11358.15	582.46%
(d)	100 mt.	259.05	+ 159.05	159.05%
(e)	950 mt.	2232.05	+ 1282.05	135.00%
10	11310 mt.	43131.94	+ 31821.94	281.36%
12	156 set	681	+ 525	336.54%
Section - II - 1	5620 mt.	26930.95	+ 21310.25	379.20%
10.2	5000	11697.90	+ 6697.90	133.94%

1. As per the provision contained under para 23.1.2 (2) of CPWD Works Manual -II, "Deviation beyond the limit of 10% should not be made at site without in principle approval of TS authority. Once in principle approval is obtained the total deviations should be sanctioned by officers as per delegation of powers". But as per the record provided in audit, no approval from the competent authority for the huge deviation as shown above has been found in the file. The prior approval of the EE/SE/CE as the case may be should be taken to audit.

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2. In addition to above Extra items amounting to Rs.3201060/- have also been used in this work, as per the record provided to audit it has been found that the 2nd statement of Extra items used amounting to Rs. 825060/- has not been approved by the competent authority.
3. The work was awarded at the tendered cost of Rs. 192,55,418/- which was 135% above the estimated cost, where as till XVI RA bill Rs. 3,00,34,215/- has already been paid to the contractor which is 266.55% above the Estimated cost and 55.98% above the Tendered cost.

To avoid large scale of deviation, it is necessary that detailed estimates should be based on adequate plans and designs. Authority that accorded technical sanction should satisfy that the proposal is structurally and estimates are based on adequate details. It shows that the estimates are not prepared on realistic basis. The revised Technical section from the competent authority may be obtained.

Reasons & circumstances under which huge deviation were made may be explained to audit with the approval of the competent authority.

Para No. 4

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Sub: Non-Settlement of Cash Settlement Suspense Account amounting to Rs. 12,75,748/- lakh.

As per para 13.2.6 (3) of CPWD Code stipulates that in accounts of Division issuing the store, the cost of store supplied by it to a division intending for it shall be debited to the suspense head "Cash Settlement Suspense account" (CSSA) under the major head 8658- suspense accounts. The suspense head CSSA will be cleared when payment for the cost of store supplied is actually received from the indenting division, read with the para 17.02.01 (b) of CPWD Account code with appendix -7-A.

During test audit it has been found that Rs. 12, 75,748/- has been laying unadjusted under Cash Suspense Settlement account which pertain to the Delhi police, as per the detail

Year	Amount (Rs)
2006-07	411549/-
2007-08	864199/-

Department should take immediate steps to recover the amount from Delhi police, under the intimation to audit.

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TEST AUDIT NOTES

TAN NO. 1

Sub:- Time bared cheques amounting to Rs 3,174/-.

As per Receipt & Payment rule 47(2), a cheque remaining unpaid for six months after the months of its issue for any cause, and not surrendered for renewal should be cancelled, in the manner indicated under the rules with the difference that no acknowledgement of the stop order may be insisted for the bank.

While scrutiny of form 51 - "Schedule of Reconciliation of cheques drawn and Remittances" and other related records of B-141, for the month of March 2009, it has been noticed that cheques amounting to Rs. 3174/- which were issued by the division but not en-cashed and became time barred, as these cheques have become more than six months old, because of no claim/dispute there is no possibility of encashment of these cheques. HOO may please take immediate steps to settle these accounts as per rule, under intimation to audit.

TAN NO. 2

Sub. Stocks register (T&P Register)

During test audit of Tool & Plant Register of B-141, following discrepancies were noticed which may be rectified and compliance shown to audit.

- The register has not been maintained properly, entries have not been made as per prescribed columns. Some columns have been left blank such as T&P received, sheet no date, T&P indent etc., No and date, Receipt, issues, total issue, initials of sub. Division clerk etc.
- Signature of the competent authority was not obtained in the register.
 - Name of the officer/official to whom the articles was/were issued, has not mentioned in the register.
 - Paging certificate has not been recorded on the first page of the register.

TAN NO. 3

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Sub:- Contingent vouchers of fuel & log book.

During the test audit of payment vouchers & log book of vehicle No. DL-9C-2510 (Division B-142), following discrepancies were noticed:-

1. The Division was purchasing the fuel in excess of prescribed ceiling of 200 Ltrs per month per vehicle. As per records provided to audit, no approval for excess quantity was obtained from the competent authority. The same may be regularized under intimation to audit. Details of vouchers are given below:-

S NO.	Vouchers No. & Date	Month	Fuel purchased	Excess quantity
1.	CV No.7 Dt 21.6.07	May 07	360 Ltrs	160
2.	CV No.4 Dt 7.7.07	June 07	360 Ltrs	160
3.	CVNo.9 Dt 13.8.07	July 07	395 Ltrs	195
4.	CVNo.10 Dt 12.9.07	Aug 07	415 Ltrs	215
5.	CVNo.34 Dt 18.10.07	Sept 07	350 Ltrs	150
6.	CVNo.5 Dt 7.1.08	Nov 07	360 Ltrs	160
7.	CVNo.23 Dt 22.5.08	April 08	375 Ltrs	175
8.	CVNo.20 Dt 19.6.08	May 08	355 Ltrs	155
9.	CVNo.75 Dt 24.7.08	June 08	317 Ltrs	117
10.	CVNo.71 Dt 17.9.08	Aug 08	430 Ltrs	230
11.	CVNo.20 Dt 15.10.08	Sept 08	320 Ltrs	120
12.	CVNo.18 Dt 3.12.08	Oct 08	335 Ltrs	135
13.	CVNo.44 Dt 22.1.09	Dec 08	322 Ltrs	122

2. Monthly summary at the end of every month, showing the details of total kms, running, consumption of fuel, average running mileage per litre etc., is not being maintained. In the absence of monthly summary it could not be ascertained as to whether the Govt. vehicle is giving proper mileage and the consumption of POL was justified. Needful may please be done under intimation to audit.

TAN NO. 4

Sub Discrepancies of tender Sale opening register

While test audit of Tender sale/opening registers of B 142 and B 143 Electricity Division (PWD), following discrepancies were noticed

1. Numbers of tender documents received by the cashier has not been entered in the tender sale register.
2. Name of the person has not been found recorded in the tender sale register to which the tender document has issued.

As per of CPWD, Works Manual Vol. - II para 17.19

- (a) All the tender documents should be priced and the price given on the document.
- (b) All the tender documents received by the cashier should be entered in the register.
- (c) The register should contain a chronological record of the issue of tender document showing the name of the person to whom issued, the number of form issued and the amount received.
- (d) The register of the sale of tender documents should be treated as a subsidiary cash book and its pages should be machine numbered.

Para 17.20 – To avoid the possibility of bogus and fake tenders being submitted, it is necessary that tender documents are sold individually and acknowledgements taken from contractors or their accredited representatives in the sale register of tender, while handing over tender documents to them.

Reasons for non following the instruction of CPWD manual, and the discrepancies as stated above may be rectified under the intimation to audit.

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TAN NO. 5

Sub. Non Production of Record

The following records have not been produced to audit department should produced the record to Next audit.

- 1) Imp rest Book of B-142
- 2) Contractor ledger
- 3) ~~Detail of arbitration cases~~
- 4) ~~Detail of Final payments made during audit period.~~

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CURRENT REPORT
(2010-2012)

PARA No. 1

(Refer Audit Memo No. 10 dt. 6.12.12)

Subject: Huge deviation/extra work amounting to Rs. 12,71,944/- due to unrealistic estimates.

On going through the agreement file and running accounts bills of Agreement No. 05/EE(E)/3-141 / 2011-12 , it has been observed that the work of Lawyers chambers at District Court Rohini ,New Delhi (SH- Automatic addressable type fire detection and public address system) was awarded to M/s Fire cool engineers at the tendered cost of Rs. 89,99,680/- which was 9.25% above the estimated cost . The time period was allowed four months with the stipulated date of start and completion as 2.9.11 and 1.1.12 respectively. An amount of Rs. 77,42,457/- has been paid to the contract upto 5th running account bill but the work is yet to be completed,

As per the provisions contained under CPWD works Manual " No Deviation in quantity of any item should be made at site without the prior approval of the competent authority. The JE/AE in charge of the work shall be responsible to assess the anticipated deviation and intimate deviation items statement for the work to be done in excess of the agreement quantity of any item well in advance. They shall allow the execution of works in excess of the agreement quantity only after the excess over the agreement quantity has been approved by the competent authority.

While checking the record, it has been observed that 08 number of items amounting to Rs. 11,05,188/- were deviated (AS per annexure attached) from the schedule of quantities as per agreement . Further 04 extra items amounting to Rs. 1,66,756/- were also executed in the said work. Hence ,there is a huge gap in approved schedule of quantity and the payment made to the contractor.

As per the provision contained under para 24.1.2(3) of CPWD Works manual deviation beyond the limit of 10% should not be made at site without in principal approval of TS authority. Once in principal approval is obtained the total deviations shall be sanctioned by officers as per delegation of powers' But as per the record provided to audit ,no prior approval from the competent authority for the huge deviation as shown above has been found in file. The prior approval of the Executive Engineer/SE/CE has not been shown to Audit.

As per Appendix 1 item 12 of CPWD Manual, Grant of Extension of Time- Full power in respect of contracts amounting up to his power to accord Technical Sanction. Further, in order

to keep contract alive after stipulated date of completion, it is necessary for the competent authority to give provisional time extension before stipulated date of completion. Sanction of competent authority regarding EOT has not been shown to audit.

Approval of the Competent Authority may be obtained under intimation to audit.

(Refer Audit Memo no. 12dt. 10.12.12)

PARA No. 7

Subject: Avoidable extra payment of Rs 65,08,925/- due to deviated items and extra item on market rate

On going through the agreement file and running accounts bills of Agreement No. 08/EE(E)/B-142/PWD/2008-09 it has been observed that the work of Internal Electrical installation and Fans for building of Prison was awarded to M/S-Pooja Enterprises at a tendered cost of Rs.6,14,69,301/- which was 84 % above the estimated cost. The time period was allowed 30 months. with the stipulated date of start and completion as 20.5.08 and 19.11.10 respectively. An amount of Rs.3,47,26,863/- has been paid to the contractor upto 14th running account bill. but the work is yet to be completed.

As per clause 12 of the agreement the deviation upto 100 % on foundation work and 30% on other works were admissible but the deviation exceeded more than 100% and 30%, the contractor was paid at market rates.

During scrutiny of the records as above mentioned work revealed that the 4 items of the agreement was executed beyond the permissible limit of the deviation and extra amount of Rs. 51,27,652/- for deviation and Rs.13,81,273/- for extra items was paid to the contractor on applying of market rates. Approval of the competent authority for execution of deviated items and extra items has not been available in the file provided to audit.

However, it was noticed that as the agreement is at the level of Chief Engineer as per provision of CPWD manual and the office of Chief Engineer is well equipped with a fleet of Technical staff, the estimate should have been prepared accurately but it indicates that division failed to visualize the work while preparing the estimates. Thus, the estimated prepared were unrealistic and due care was not given while preparing the estimates which resulted in enhancement of deviation for more than 30% and was paid at market rate, resulting in excess expenditure of Rs.65,08,925/-.

However, in future the department may check the estimate properly at the time of finalization of tender and above expenditure may also be regularized from the competent authority under intimation to audit.

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PARA No. 3

(Refer Audit Memo no. 16 dt. 12.12.12)

Subject:- Delay in execution of works

On scrutiny of the work files related to Project Division B-141, Dwarka, New Delhi for the financial year 2010-12, the following irregularities have been noticed:-

Name of Work : C/O DA Staff Quarters at Shalimar Bagh, Delhi
SH(SITC of Passenger Lift)
Agreement No. : 04/EE(E)/BPED/B-141/2010-11
Name of Agency : M/S Johnson Pvt. Ltd.
Tendered amount : Rs.1,01,48,782/-
Time Allowed : 6 months
Date of Start : 27.10.10
Date of Completion : 26.4.11
Status of work : 2nd running a/c bill paid.

The above mentioned work was awarded to M/S Johnson Pvt. Ltd on 12.10.10 after completion of tender process with date of start of work from 27.10.10 and date of completion 26.4.11. Till date only 2nd running bill has been paid amounting to Rs.74,42,512/- vide bill no.85 dated 30.3.12, which means that the work has not been completed till date/ Extension of time was provisionally allowed by the Executive Engineer from time to time after 26.4.11 to 30.11.12.

Joint inspection of the lifts was carried out on 23.4.11 at the factory of M/s Johnson Lifts Pvt. Ltd. Nagpur, in which it has been mentioned that the lift materials are allowed to dispatch.

On 7.6.11 the Executive Engineer, B-141 had written a letter to M/s Johnson Lifts Pvt. Ltd. Stating "To execute the work at very fast pace as the date of completion has already expired because of delay on your part." In response to that M/s Johnson lifts Pvt. Ltd. vide their letter dt. 20.6.11 & 1.10.11 had informed the department that some Civil and Electrical Work is pending as mentioned in the above letter is still pending at the department level and requested to complete the above said points so that project may be executed smoothly.

The Executive Engineer, B-141 had again send a letter dt. 1.12.11 to M/s Johnson lifts Pvt. Ltd. To complete the work in stipulated period as there is no hindrance from the department. Again on 19.3.12, a letter was sent to the firm to complete the work by 31.3.12 Department is time and again issue letter to the firm to complete the work, but the installation of the lifts is yet to be made. On 14.8.12, the firm had informed that they are not responsible for missing and damage of lift material

As per clause 2 of the agreement, if the contractor fails to maintain the required progress or to complete the work on or before the contract or extended date of completion he

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shall pay compensation @ 1.5% per month of the tender amount for delay but as per record same has not been done by the department.

Therefore, 05 Passenger lifts, which were specifically supplied for this work could not be utilized there and lying idle as of 26.5.11 (as per CMB-161 i.e. 1st R.A.) i.e. even after 18 months of their procurement. Thus absence of proper planning with assessment of actual requirement and lack of co-ordination between two divisions of PWD resulted in infructuous expenditure of Rs.74.42 lakhs.

Had the department installed the lifts in time, the staff quarters could be allotted to the employees of Delhi Govt. and loss of Govt. Revenue in the form of HRA and License fee could be avoided.

Department may take initiative to install the lifts at the earliest so that the Staff quarters may be handed over to Delhi Govt. for allotment.

PARA No. 4

(Refer Audit Memo no.9dt. 6.12.12)

Subject: Huge deviation/extra work amounting to Rs.3054302/- due to unrealistic estimates.

On going through the agreement file and running accounts bills of Agreement No. 25/EE(E)/B-141/PWD/2009-10, it has been observed that the work of General Pool Accommodation for D.A. Staff Quarters at Shalimar Bagh, New Delhi (SH- Providing Fire Fighting System & Associated Electric Works) was awarded to M/s Royale Meridian (I) Pvt. Ltd. at the tendered cost of Rs. 73,59,499/- which was 9.20% below the estimated cost . The time period was allowed six months with the stipulated date of start and completion as 11.8.09 and 10.2.10 respectively. An amount of Rs. 91,55,499/- has been paid to the contractor upto 5th running account bill which is 13 % above the estimated cost and 24% above the tendered cost ,but the work is yet to be completed.

As per the provisions contained under CPWD works Manual " No Deviation in quantity of any item should be made at site without the prior approval of the competent authority. The JE/AE in charge of the work shall be responsible to assess the anticipated deviation and intimate deviation items statement for the work to be done in excess of the agreement quantity of any item well in advance. They shall allow the execution of works in excess of the agreement quantity only after the excess over the agreement quantity has been approved by the competent authority.

While checking the record, it has been observed that 20 number of items amounting to Rs.26,19,662/- were deviated (AS per annexure II attached) from the schedule of quantities as

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per agreement. Further 02 extra items amounting to Rs.4,34,640/- were also executed in the said work. Hence, there is a huge gap in approved schedule of quantity and the payment made to the contractor.

As per the provision contained under para 24.1.2(3) of CPWD Works manual deviation beyond the limit of 10% should not be made at site without in principal approval of TS authority. Once in principal approval is obtained the total deviations shall be sanctioned by officers as per delegation of powers, But as per the record provided to audit, no prior approval from the competent authority for the huge deviation as shown above has been found in file. The prior approval of the Executive Engineer/SE/CE as the case may be has not been shown to audit.

As per Appendix 1 item 12 of CPWD Manual - Grant of Extension of Time- Full power in respect of contracts amounting up to his power to accord Technical Sanction. Further, in order to keep contract alive after stipulated date of completion it is necessary for the competent authority to give provisional time extension before stipulated date of completion. Sanction of competent authority regarding EOT has not been shown to audit.

Approval of Competent Authority may be obtained under intimation to audit.

PARA No. 5

(Refer Audit Memo no.15 dt. 12.12.12)

Subject: Non Levy of Penalty amounting to Rs.914767/-

The work of construction of Lawyers Chamber at District Court, Rohini, Delhi (SH- SITC of sub-station equipments and cables etc. was awarded to M/s Shiv Electrical at a tendered cost of Rs.91,47,667/- which was 14.40% below the estimated cost of Rs. 1,06,86,916/-. The stipulated date of start and completion of the work was 9.2.12 and 8.5.12. A show Cause notice was issued to the contractor on 9.5.12 for slow progress of the work. Again on 13.6.12 and 22.10.12 letters were issued to the contractor to complete the work as there is no hindrance at site. But till date the work is yet to be completed.

As per clause 2 of the agreement, if the contractor fails to maintain the required progress or to complete the work on or before the contract or extended date of completion he shall pay compensation @ 1.5% per month on delay to be computed on per day basis subject to 10% of the tendered value of work. However, it was noticed that no penalty was levied by the department as there was a delay of 7month 4 days in the completion of the work. This has resulted in non levy of penalty amounting to Rs.9,14,767/-.

Reasons for finalization of bill without holding the required amount for grant of EOT may please be intimated to audit.

PARA No. 6

(Refer Audit Memo no.14 dt. 11.12.12)

Subject : Irregular expenditure incurred on hiring of vehicles.

During the test check of records, it has been observed that there are two Sub-Divisions under the administrative control of the Executive Engineer. Quotations were invited for hiring vehicle and work was awarded to the lowest agency .

As per SI.No.3 (a) of delegation of Financial Powers, the HOD is the competent authority to incur an expenditure of Rs.30000/-Per Month subject to the condition that the conveyance hire of one Non AC vehicle should not exceed Rs.15000/- Per month.

As per Finance Deptt.OrderNo.F.8/3/2010-AC/DSIII/1273-1289 dt.23.9.11 HOD has full powers for hiring of vehicle subject to the condition that for each vehicle It should not exceed the limit of Rs.20,000/- per vehicle per month prescribed by Finance Department. Approval for number of vehicle to be hired should be obtained from Finance Department at the beginning of the Financial Year.

On scrutiny of the bills for hiring of vehicle, it has been revealed that the department had incurred Rs. 290645/- i.e. (@ Rs 20470/- Per month + @ Rs.45.00 per extra hour & @ Rs. 6.00 per extra km. covered) during 2010-11 & (@ Rs 21250/- Per month + @ Rs.48.00 per extra hour & @Rs.8.50 per extra km. covered in 2011-12 for which approval of Finance Department has not been obtained.

As per rule 19.2.2 Account code, charges which cannot be classified under Construction, Repair and Machinery & Equipment head of expenditure accounted as contingent expenditure to the contingencies of work is strictly prohibited but the department is charging the expenditure of hiring of vehicle to Work -C/o integrated complex for Delhi Judicial Academy, NL School at Sector-14 Dwarka and Lawyers Chamber at District Court, Rohini.

However, the department may regularize the expenditure incurred on hiring of vehicle from the competent authority under intimation to audit.

PARA No. 7

(Refer Audit Memo no.11dt. 6.12.12)

Subject: Regarding theft of underground cables and Electrical Goods amounting to Rs2124599/-

During the scrutiny of arbitration cases it has been found that huge quantity of underground cables amounting to Rs. 21,24,599/- were stolen from the compound of integrated complex for Delhi Judicial Academy and National Law School and National Institute for Meditation and Conciliation at Sector -14, Phase-II, Dwarka, New Delhi.

On going through the record it has been found that the work providing the security guard at the site was awarded to M/s Fearless Security w.e.f. January 2009 . As per the Clause of undertaking duly signed by the contractor " The loss on account of theft if any, shall be recoverable from me". In this connection department stated that an amount of Rs.21,24,599/- has been withheld from the bills of other contract. The Arbitrator has issued award in favour of

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the firm. The Department has decided to challenge the case in the Hon'ble High Court after obtaining the approval of the competent authority.

The case has been accepted by the Hon'ble High Court and the date of next hearing is fixed for 13.3.2013.

Department may pursue the case and outcome of the case may be intimated to the audit.

PARA No. 8

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(Refer Audit Memo no.3 dt. 3.12.12)

Subject: Public works (Suspense) Deposit.

On going through the monthly accounts and other related record of Suspense Deposit during the test check for the audit period, it has been observed that a huge unclaimed/outstanding/unadjusted balance is still lying in 8443-part-II to IV as per details given below:

	Opening Balance	Closing Balance
Part-II Security Deposit	22012595	14941627
Part-III Public Works Deposit	1479217	1479217
Part-IV Misc. Work	15330887	18966724

On scrutiny of the balances under head Part-II Security Deposits with reference to the balances shown in schedule of deposits/suspense deposit register, it has been noticed that the outstanding balances of Part-II include the amount which is eight years old and are lying with the department as unclaimed.

As per the provisions of Para 22.6 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. 14941627/- under deposit part II indicated 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. 1479217/- under part III was due to non execution of works against deposits. If these works are not to 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.

Deposit under Part V amounting to Rs. 18966724/- has accumulated due to withheld amount from contractors bills on account of court case, testing defects, EOT, QC etc. Accumulation of balance under deport Part V indicates the fact that the works from which these amounts were withheld have not been completed satisfactorily.

Efforts should be made to adjust the outstanding balanced and result thereon may be intimated to audit.

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PARA No.9

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(Refer Audit Memo no.4 dt. 4.12.12)

Subject: Unadjusted Outstanding amount of Rs.40.61 Lakhs under the head "Material Purchase Settlement Suspense Account"(MPSSA)

As per Para 13.2.1 of CPWA Code, the material received from supplier or from another division Or department, their value should be credited to 'Material Purchase Settlement Suspense Account'.

During the test check of the record 'it has been revealed that an amount of Rs. 40.61 Lakhs as per details given below was lying unpaid under the Head 'Material Purchase Settlement Suspense Account'

Year	Amount
2006-07	136079-
2007-08	864578-
2008-09	2783949-
2009-10	17847-
2010-11	248839-
2011-12	9263-
Total	4060555-

Efforts may be made to clear the outstanding balance under intimation to audit.

PARA No.10

12

(Refer Audit Memo no.1, 1A&8 dt.27.11.12,29.11.12& 6.12.12)

Sub:- Non production of record

The following information/records have not been provided to audit .The same may be shown to next audit:-

1. Log Book of Hired Vehicle.
2. Spouse Information.
3. Tender Sale Register
4. Tender Opening Register.
5. Service Postage Stamp Register

TAKEN AS PER

MA-AC-21
Part 1/107

(SEEMA GOEL)
IAO AUDIT PARTY NO.VII

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TEST AUDIT NOTE

TAN NO. 1

(Refer Audit Memo no.17 dt.13.12.12)

Sub:- M.B. Register

As per provision contained in CPWD Vol.II, 2003 all the Measurement Books belonging to a Division should be maintained in form CPWA-92 showing the serial number of each book, on receipt Sub Division to which it is issued, the date of issue, date of its return to the Divisional office. The Measurement books no longer to be used in the Sub division should be withdrawn promptly.

During the scrutiny of the MB's register maintained by the Building Project, Electrical Division, the following irregularities were noticed:-

1. Register of MB not maintained in the proper format.
2. Date of return of MB's not recorded in the register.
3. Physical verification of the register has not been conducted for the audit period, the same may be conducted and a certificate to this effect may be recorded

TAN NO.2

(Refer Audit Memo no.2 dt.3.12.12)

Subject: Delay in execution of works

During the test check of the Agreement Register, it has been observed that works mentioned below were awarded to different agencies during the year 2010-2012. In most of the cases the date of completion as stipulated in agreements expired but the work still to be completed. Few instances are given below:

S.No.	Agreement No.	Name of the work/Name of the agency	E.C/T.C	Date of Start/Stipulated date of completion	Stipulated date of completion informed by the department
1	4/10-11	C/ODA Staff Quarters at Shalimar Bagh, Delhi (SH-SITC of Passenger Lifts (M/s Johnson Lifts Pvt. Ltd.	7844024 10148782	27.10.2010 26.4.11	31.1.13
2.	1/11-12	C/O Lawyers Chamber at District Court, Rohini (SH- SITC of passenger	34352324 27500000	29.4.11 28.2.12	31.12.12

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		lifts) (/M/s Johnson Lifts Pvt. Ltd.			
3	4/11-12	C/o Lawyers chamber at district court Rohini(Sh-Automatic addressable type fire detection and public & Public address system)/M/s Fire Cool Engineers	<u>8236950</u> 8999680	<u>2.9.11</u> 1.1.12	31.12.12
4	5/11-12	C/o Lawyers chamber at Distt. Court, Rohini (SH- HVAC works) M/s Comfort systems	<u>13964218</u> 11773810	<u>30.9.11</u> 29.1.12	31.12.12
5	8/11-12	C/o Lawyers chamber at Distt. Court, Rohini (DG sets & associated electrical works) M/S Sew Engineering Works Pvt. Ltd	<u>11488002</u> 9987148	<u>10.12.11</u> 9.4.12	31.12.12
6	10/11-12	C/o Lawyers chamber at Distt. Court, Rohini (SITC of sub station equipment and cable (M/S Shiv Electric	<u>10686916</u> 9147667	<u>9.2.12</u> 8.5.12	31.12.12

In response to audit memo 2, It has been intimated by the Department that the above works are pending due to non completion of Civil work . In all the cases the stipulated date of completion is over but works are under progress. Department may take Initiative to get these works completed at the earliest possible and audit may be intimated accordingly.


(SEEMA GOEL)
IAO AUDIT PARTY NO.VII

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ANNEXURE- I

Item No.	Quantity as per agreement	Quantity executed	Rate	Deviated quantity	Deviation amount
1.4	56	66	1440	10	14400
1.7	1078	1326	3285	248	814680
1.14	756	1031	108	275	29700
2.2(2x1.5)	10500	12695.8	45	2195.8	98811
2.2(4x1.5)	1500	1889.3	90	389.3	35037
2.2(6x1.5)	50	52.5	180	2.5	450
2.3	600	780	144	180	25920
2.5	236	1250	85	1014	86190
					1105188

ANNEXURE-II

Item No.	Quantity as per agreement	Quantity executed	Rate as per agreement	Market Rate	Deviated quantity	Deviation amount
					20	3600
2.5(a)	40	60	180		76	13984
2.5(a)		76		284	50	9000
2.5(b)	100	150	180		30	2700
2.5 ©	60	90	90		56	4648
2.5 ©		56		83	10	3600
2.11(a)	20	30	360		10	4050
2.11(b)	20	30	405		10	2250
2.11 ©	20	30	225		20	5330
3.01(b)	40	60	261		35.2	19008
3.01(e)	215	250.2	540		213.9	150157.8
3.01(f)	465	678.9	702		112	81000
3.01(g)	225	337.5	720		337.5	425250
3.01(h)	675	1012.5	1260		492.08	862124
3.01(H)		492.08		1752	93.5	151470
3.02(a)	187	280.5	1620		120.5	304985.5
3.02(a)		120.5		2531	5	54000
3.06(a)	1	6	10800		16	78400
3.09	32	48		4900	10	59060
		10		5906	16	117464
3.1	16	32	8x5400	8x9283	16	49280
3.11	32	48	3080		1	6300
3.13	2	3	6300		4	62636
3.15	1	5		15659	1	36000
3.16 b(i)	1	2	36000		1	45000
3.16(ii)	1	2	45000		11	68365
4.02(a)	1	12	6215			2619662

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Part II, CURRENT AUDIT REPORT
of
PWD, Project Division B-141, IIT Campus,
Sector 9, Dwarka, New Delhi 110077
(for the year 2013-14 to 2015-16)

Para 01: (12) **Recovery of over payment of Rs.11370/- (ref. Memo No. 03 dated:18.07.2016)**

During test check of paid vouchers of the month March 2014, it is observed that in the following works bill, a sum of Rs.11370/- has been over paid to the contractor. The details are:-

1.	Name of work	C/o. of GPO Building near Metacalf house, Delhi (SH: Providing Central Air Conditioning in GPO Building)
2.	Division	B 142
3.	Sub Division	B 1422
4.	Agreement No.	09/EE(E)/B-143/2009-10
5.	Agency	M/s. Blue Star Ltd.
6.	Date of written order for commencement of work	23.09.09
7.	Date of start	14.10.2009
8.	Stipulated date of completion	13.03.2010
9.	Actual date of completion	13.09.2011
10.	Estimated Cost	Rs.67558354/-
11.	Tendered Amount	Rs.54999999/-
12.	Completion Cost (as per final bill)	Rs.49899158/- (CV 68 dtd 28.03.2014)

The final bill i.r.o. above work has been paid in B-141 Division vide CV No.68 dated 28.03.2014. As per the Deviation statement II, approved by EE (E), for Sub-head 2.1., item "1/3 Supply, installation, testing and commissioning of two way motorized valves duly insulated (50 mm thick EPS, 20 kg/M3 with modulating motor in cooling coil of air handling units with actuator & electronic modulating thermostat with digital display along with transformer of following size - (b) 40 mm dia." against scheduled qty. of 6 Nos., actual qty. of 5 Nos. has been passed/approved by EE(E) thereby making (minus) deviation of 1 No. However, in the abstract of quantity, the said item had been paid as per scheduled qty of 06 Nos. @ Rs.11370/- each, and paid accordingly thereby making an over payment of Rs.11370/-

The said overpaid amount of Rs.11370/- may be recovered from the agency concerned directly or from the withheld amount of Rs.962500/- for EOT appearing at item No.46 of the Part V register, under intimation to audit.



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Para 02:

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Non deduction of DVAT – recovery of Rs.384237/- (ref. Memo No. 07 dated:21.07.2016)

As per Govt. of Delhi, Deptt. Of Trade & Taxes Circular/order No.F.7(432)/Policy/ VAT/2012/1349 to 1440 dated 13.03.12 read with GNCT of Delhi, o/o the Principal Secretary(Finance) circular No. F.3(10/Fin(Rev-1/2012-13/dsIV/49-56 dated 17.01.2013 on deduction of tax at source, DVAT have to deducted at source at the prescribed rates and to be credited to DVAT department in respect of sanitation contracts/maintenance contracts/Annual maintenance contracts (AMCs) of equipments such as air conditioner, photocopiers, desktops, printers, lifts etc where contractor is responsible for supply of spare parts and other material required for repairs etc.

During test check of paid vouchers of the month Oct. 2013, March 2014, March 2015 & Oct.2015 (vouchers for the month March 2016 has not been submitted till date) it is observed that in the following work bill, the division has not deducted DVAT in AMC payments. It is observed that in the following work bill, the division has not deducted DVAT in AMC payments. The details are:-

S.No.	CV No./ date	Name of work	Agency	Bill Amount (Rs)	DVAT due @ 4% (Rs)
1	59/ 27.03.14	RMO IEI & Fans, Lifts, Pumps & Fire fighting equipments at N.L.U. at Sector 14, Dwarka, New Delhi (SH: Comprehensive maintenance of 30 KVA UPS) – 2 nd RA Bill	M/s. S.K. Enterprises (WO No.03/AE(E)/B-1412/PWD/2013-14)	27000 (up to date amount)	1080
2.	60/ 27.03.14	RMO IEI & Fans, Lifts, Pumps & Fire fighting equipments at N.L.U. at Sector 14, Dwarka, New Delhi (SH:AMC for fire fighting diesel engine) – 2 nd & Final Bill	M/s. PR Sales & Services Pvt. Ltd. (WO EE(E)/B-141/PWD/2012-13/20	22800	912
3.	44/20.10. 14	RMO IEI & Fans, Lifts, Pumps & Fire fighting equipments at N.L.U. at Sector 14, Dwarka, New Delhi (SH: Comprehensive annual maintenance of EPABX 1st RA Bill	Teen Telecommunications Pvt. Ltd. (Agmt No. 02/AE(E)/B1412/PWD/2014-15	76640 (upto date amount)	3066
4.	13/05.10. 15	C/o Prison Complex at Mandoli (SH: STIC 12 Nos. sub-station of 2X1600 KVA capacity-SW: Operation and maintenance of 2 Nos. sub station of prison complex-First & Final Bill	Swastik Electrotec Pvt. Ltd.- Agrmt. No. 02/EE(E)/B-141/PWD/2015-16	354123 (first & final bill)	14165

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First & Final Bill					
5.	43/12.10. 15	C/o Integrated complex for Delhi Judicial Law School, NIM and conciliation at Sec.14 New Delhi (SH: SITC of 2X1500 and 2X750 KVA DG Sets-Comprehensive maintenance- 15 th RA Bill	Sudhir Power Projects Ltd. - Agmt. No. 13/EE(E)/B-141/PWD/2008-09 (supplementary agmt.)	4748400 (work done to date)	189936
6.	75/23.10. 15	RMO LEI & Fan, lifts, pump and fire fighting etc. at Delhi Judicial Academy at Sec. 14, Dwarka (SH: Comprehensive maintenance passenger lifts)-Final bill	Jhonsons Lifts Pvt. Ltd. Agmt. No.16/EE(E)/B-141/PWD/2007-08 (supplementary agmt.)	4376939(final bill)	175078
Total					384237

The above amount of Rs.384237/- may be recovered from the agencies concerned and be deposited in DVAT A/c under intimation to audit.

Similar other cases may be reviewed by EE(E) B-141 under intimation to audit.

PARA 03:- Lapsed Deposits of Rs.7231524/- **Rs.70,24,628.00**
(ref. Memo No.08 dated:21.07.2016 & Memo No. 09 dated 22.07.2016)

As per Rules 189 of Receipts & Payments Rules all deposits unclaimed for more than three complete account years shall be credited to the Govt. under the Consolidated Fund, keeping necessary note in the register of deposits. According to Section 22.4 of Works Manual, the claim for refund of security deposits is governed by the Limitation Act and the period of limitation is 3 years.

On test check of the Deposit Register Part II (security deposits) and Part-V (withheld amounts), it is observed that an amount of **Rs.70,24,628.00** under Part II and **Rs.72,31,524/-** under Part V (as per details attached at Annexure I & II) are lying unclaimed/unsettled for more than 03 account years.

In view of Rule 189 of R & P Rules read with provisions under Section 22.4 of Works Manual, these amounts may be considered as lapsed to Government and be deposited under Consolidated Fund under intimation to audit.

Details of Civil Deposit Part-II (Security Deposit) lapsed to Government

S.No.	Month from which pending	Particular Of item	Amt. lapsed to Govt.
1	12/04	M/s Delhi Diesel Service : RMO 82.5 KVA DG SET at GNEC Hospital	5,270.00
2	12/04	M/s Prem Enterprises : RMO A/C and Cold storage Plant at GNEC Hospital (SH: Pdg Service of	4,912.00
3	12/04	M/s Kanta A/c & Refrigeration : RMO WTAC at GNEC Hospital	2,774.00
4	12/04	M/s OTIS Electrical : RMO gorde com garage lift at GNEC Hospital	8,944.00
5	2/05	M/s Fire Protection System : RMO fire fighting system GNEC	4,300.00
6	2/05	M/s Israk Fire Protection System - : RMO manual fire alarm system GNEC	4,200.00
7	2/05	M/s New Bharat Co. : M/o Electrical Installation	5,690.00
8	2/05	M/s New Bharat Co. : MOEI of EI and Fans Chirag Delhi Fly over	3,281.00
9	3/05	M/s Sigma Radio & Elect. Co. : MOEI Fan at (Pdg. Lighting arrangement in dark spaces)	15,368.00
10	4/05	M/s OTIS Electrical : M/o OTIS lifts at GNEC Hospital	2,712.00
11	5/05	M/s Kanta A/c & Refrigeration : EMD RMO WTAC at GNEC Hospital (SH: M/o at GNEC & ENC office)	2,486.00
12	5/05	M/s Shaka Elect. India : EMD for watch & ward of EI & Fan & pumps solar of Africa Avenue & Hyat Regency watch & ward of cubage.	2,441.00
13	6/05	M/s Sigma Radio & Elect. Co. : M/o lighting & HM under ED-VI/III M/o of sub way & Elect. Sub station I/c water panel at Rala Garden.	19,260.00
14	7/05	M/s Sigma Radio & Elect. Co. : M/o street light HM installed in PWD road (SH : M/o Sub way & Elect. Sub station)	7,386.00
15	8/05	M/s OTIS Electrical : RMO gorde com garage lift at GNEC Hospital	7,686.00
16	8/05	M/s GD Enterprises : M/o street light installed in PWD road ED-XII (SH : Pdg service & dak Aumn c/o	1,987.00
17	9/05	M/s Shisodia Engineers : C/o fire station	12,480.00
18	9/05	M/s Anand Electricals : RMO pump set at various GSS School under AE-II. (SH : Repairing of pump set)	1,200.00
19	9/05	M/s Surinder Electrical : C/o staff Qtrs (Ph. 7) 6 VCM	6,761.00
20	9/05	M/s Spotline : MOEI & Fans I/c RMO flat at GS school AE-II (SH : M/o EPBAX)	1,200.00
21	9/05	M/s Spotline : RMO pump at c/cm I/c WTAC split AC of SE-II (SH : Pdg CCTV Symbol at cable of split AC)	1,200.00
22	10/05	M/s Surindera Electrical : C/o 64 Bedded Hospital child care hospital, Nasirpur. (SH :	1,764.00
23	10/05	M/s Supreme Elect. & Corrp. Co. : Electrical fittings - Village Bamdoli Health Centre	4,587.00
24	10/05	M/s Supreme Elect. & Corrp. Co. : RMO pump set at PTC Jr. Kalan (SH : Replacement of mono block pump and submersible pump)	1,200.00
25	10/05	M/s Fire Guard Engineers : RMO fire fighting at IIT (SH :	2,930.00
26	10/05	M/s Supreme Elect. & Corrp. Co. : RMO pump set at PTC Jr. Kalan (SH : Replacement of mono block pump and submersible pump)	4,126.00
27	10/05	M/s Spotline : MOEI & Fans I/c RMO flat at GS school AE-II (SH : M/o EPBAX)	2,631.00
28	10/05	M/s Spotline : M/o electrical services I/c RMO lift in DG set I/c WTAC, split AC at BCAC setor-2 dwarka (Pdg CCTV cable from split AC)	2,910.00
29	10/05	M/s Electro Tech & systems : C/o pucca bldg. at GSS school sector-3 dwarka(external routine)	3,253.00

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30	11/05	M/s Surinder electrical co. : -do- (rewiring)	1,200.00
31	11/05	M/s Rajan Electricals :	4,098.00
32	11/05	M/s Supreme Electricals :	7,508.00
33	11/05	M/s Hi Tech Consultant :	1,583.00
34	11/05	M/s Anand Electricals :	1,725.00
35	11/05	M/s Nisha Travels :	3,730.00
36	11/05	M/s Erskay Enterprises :	3,183.00
37	11/05	M/s Surinder electrical co. :	3,091.00
38	11/05	M/s Anand Electricals :	608.00
39	11/05	M/s Savman power engg. & consultant :	4,331.00
40	11/05	M/s Erskay enterprises :	1,868.00
41	12/05	M/s Dev Engineers : MOEI & Fans at VS school bldg. AE(II) (SH : Rewinding of)	1,475.00
42	12/05	M/s Erskay enterprises : MOEI & Fans at GSS at AE (II) (SH :)	985.00
43	12/05	M/s Best contractors : C/o district court sector-X (Pdg. staff)	3,644.00
44	12/05	M/s MTN contractors : RMO electt. Sarve AC plant for split AC system truttet at	2,188.00
45	12/05	M/s S & S associates : C/o 64 bedded hospital nasirpur (pdg. Electrical installation of doctor hostel)	26,659.00
46	1/06	M/s A.K enterprises : RMO fire fighting arrangement Jafferpur	4,556.00
47	1/06	M/s shake electricals : RMO fire fighting at Jafferpur	4,600.00
48	1/06	M/s Raja Travels : C/o 64 bedded hospital nasirpur (hire charges of vehicle)	20,100.00
49	1/06	M/s Hi Tech Consultant : MOEI & fans, P set, Dg set, S strn	8,120.00
50	1/06	M/s Anand Electricals : MOEI & fans at	1,669.00
51	1/06	M/s Surinder Electricals : MOEI & fans at GSS	1,700.00
52	1/06	M/s Anand Electricals : MOEI & fans at GSSS AE (II)	1,669.00
53	1/06	M/s Anand Electricals : MOEI & fans at P.S. DG set at	3,779.00
54	1/06	M/s S & S associates : MOEI & fans l/c RMO pump at various GSS (SH : Repairing of pumps)	5,735.00
55	1/06	M/s Supreme electrical contractor : MOEI & Fans l/c pump set at fire station bldg. attached.	4,834.00
56	2/06	M/s Anand Electricals : MOEI & fans l/c RMO P/set	807.00
57	3/06	M/s Globe engineers & consultants : MOEI & fans l/c P/set at Najafgarh	5,996.00
58	3/06	M/s Raja Elect. Engg. : MOEI & Fans at GSSS at AE-II (SH:-)	5,997.00
59	3/06	M/s Supreme electrical contractor : MOEI & Fans l/c pump set at fire station bldg. attached.	1,861.00
60	3/06	M/s Supreme electrical contractor : -do- (SH:-)	3,279.00

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61	3/06	M/s Globe engineers & consultants : MOEI & fans i/c	8,293.00
62	3/06	M/s Surinder Electricals :	1,484.00
63	3/06	M/s Globe engineers & consultants : MOEI & fans i/c	8,018.00
64	3/06	M/s Nova Engineers : MOEI & fans, P/Set. DG set at PTC (SH :- Repairing & services of DG set)	720.00
65	3/06	M/s KSR Brothers : M/o 160 KVA DG set at PTC Jr. Kalan (SH: - Operation & M/o DG Set)	10,920.00
66	3/06	M/s Spotline : Service & RMO DG set i/c WTAC split AC at BCAS sec-II, Dwarka(SH: - Repairing of CCTV signal cable to split AC)	1,785.00
67	3/06	M/s Ramesh Electric works : RMO electric DG set at PTC Jr. Kalan (SH: -	193.00
68	3/06	-Do-: M/o elect. S/stn No.-2 DG set at PTC Jr. Kalan.(SH:-	335.00
69	3/06	M/s Ramesh Electric works :	690.00
70	3/06	M/s Nova Engineers : MOEI & fans	1,268.00
71	3/06	M/s KSR Brothers :	1,298.00
72	3/06	M/s Rajan Electric work : MOEI & Fans i/c RMO P.S. at GSSS.(SH :- Repairing of P.S at Najafgarh I,II,III, Surehra model school)	1,772.00
73	3/06	M/s Rajan Electric work : RMO elect. Sumersible i/c pump set at split ac system in the BCAS at sector-II dwarka (SH : RMO EI & Fans & Pump set)	3,600.00
74	3/06	M/s Anand Electrical : MOEI & fans i/c RMO P/S at GSSS vide AE (E) II (SH :- P/S of submersible P.C at Govt. co-ed Dwarka)	1,144.00
75	3/06	M/s Anand Electrical : RMO P.S at vs GSSS vide AE (E) II (SH :- Repairing of pump set vide AE (E) II)	1,825.00
76	3/06	M/s Supreme Elect & comt co-(R) : C/o fire station Type-II 16 Nos. Type-III 8 Nos. one at sec-6, dwarka (SH :- Pdg. EI &	1,836.00
77	4/06	M/s Rajan Electric work : RMO P/s in vs GSSS vide AE(E-II) Najafgarh. (SH :- Repairing of pumps at Govt. middle school najafgarh khera dabar.	2,000.00
78	4/06	M/s Anand Electrical : MOEI & fans i/c P/set at Najafgarh staff Qtr. under AE (E) II (SH :- S/F mono submersible P/set)	4,413.00
79	4/06	M/s Globe engineers & consultants : MOEI & fans i/c RMO P/set at GSSS vide AE (E) II (SH :- mono submersible pump set at RPV sector-10	2,000.00
80	4/06	M/s Singh Trading : RMO at GSSS vide AE (E) II (SH :- Repairing of P.S at Jafferpur	6,786.00
81	5/06	M/s Electro Tech & systems : MOEI & Fans at street light & RMO P.set at sector-9 (SH :- RMO of EI & Fans)	1,464.00
82	5/06	M/s Rajan elect. & engg. : C/o health dispensary at sector-2 and raj nagar (SH :- pdg. Submersible pump)	7,861.00
83	5/06	M/s Supreme Elect. & Corrp. Co. : C/o District court at sector-10 (SH :- Pdg. Internal EI & Fans)	10,766.00
84	6/06	M/s V.K. Electricals : MOEI & Fans i/c RMO p/set at GSS under AE (E) II (SH :- Routine m/o 6 Bs SKV Kair, Mitraon co-ed sr. secondary school)	1,916.00
85	6/06	M/s Nandan Electrical work : C/o Pucca bldg. at sec-III dwarka (SH :- Pdg. Submersible pump set)	4,500.00
86	7/06	M/s Hi Tech Audio system (P) Ltd. : C/o 64 Bedded ----- Nasirpur (SH :- P/l of PA system)	3,426.00
87	7/06	M/s Electro Tech & systems : MOEI & Fans i/c comp. Light & RMO pump set at P.S. at sec-II (SH :- Routine M/o EI & fan i/c comp. Light & pump set	4,541.00
88	7/06	M/s Field Guard : C/o 64 Bedded ----- Nasirpur. (SH :- Pdg. Services of S/guards for watch of ward for exponent)	2,900.00
89	8/06	M/s Turbo Consultancy Service Pvt. Ltd. : C/o 64 Bedded ----- Nasirpur. (SH :- Pdg. CCTV system in the hospital bldg.)	22,180.00
90	8/06	M/s Perfect Ac. & electricals : MOEI & Fans pump sets GSS vide AE (E) II (SH :- Pdg. Board at G.B.W.2 Najafgarh & office)	1,785.00
91	8/06	M/s Globe engineers & consultants : -do- (SH :- Pumps at pindwala kalan, Hasanpur, Chawla)	1,958.00
92	8/06	M/s Field Guard : C/o District court sector-10, dwarka. (SH :- Pdg. Services of S/guards for watch of ward for exponent)	6,796.00

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93	8/06	M/s Anand Electrical : Provision of Submersible Pump at PTC Jr. Kalan.	4,473.00
94	8/06	M/s Anand Electrical : MOEI & fans l/c pump set at school vide AE (E) II (SH :- Repairing ceiling fan at school vide AE (E) II)	1,100.00
95	8/06	M/s ESS Kay Enterprises : MOEI & Fans l/c compound light in Bldg. PTC Jr. Kalan. (SH :- Routine MOEI & Fans)	10,841.00
96	8/06	M/s V.K. Electrical : MOEI & Fans l/c compound light of govt. dispensary at sector-10 & 12 dwarka. (SH :- MOEI & Fans l/c compound light o/o	2,960.00
97	8/06	M/s Air Temp Engineers : C/o District court sector-10 (SH :- Pdg. AC at sample court lan and judges chambers.)	2,348.00
98	8/06	Renewal/M/s Naini Electrical : C/o Fire station & staff qtr. type-2 16 nos. and 8 nos. type-3 at sector-6, dwarka. (SH :- Pump sets.)	6,170.00
99	8/06	M/s KSR Brothers : MOEI & Fans l/c compound light as residential & non residential bldg. PTC Jr. Kalan. (SH :- Routine MOEI & Fans.)	4,318.00
100	9/06	M/s Globe engineers & consultants : MOEI & fans l/c P/set at P.S. Najafgarh & attached staff qtrs. (SH :- Elect. Repairing)	2,000.00
101	9/06	M/s V.K. Electrical : MOEI & Fans, DG Set, Sub-Strn., St. light & residential & non residential bldg. PTC Jr. Kalan. (SH :- Provision of	2,032.00
102	9/06	M/s Singh Traders : MOEI & Fans & compound light l/c of pump set of Indian institute of medicine naturepathy khara dabar.	2,000.00
103	10/06	M/s Akantile Communication : C/o District court complex dwarka. (SH :- Provision of Intercom facility in din office.)	1,748.00
104	10/06	M/s V.K. Electrical : MOEI & Fans, DG Set, Sub-Strn., P/set l/c compound light PTC Jr. Kalan. (SH :- Repairing Sub main.)	1,571.00
105	10/06	M/s Supreme Engineers : MOEI & Fans, P/set, st. light GSSS vide AE (E) II. (SH :- Pump panel at mallkpur, rawata & mundela kalan.)	3,915.00
106	10/06	M/s Rajan Egg. works : -do- (SH :- Repairing of pumps at jafferpur, ujara, mallkpur, rawta, khara dabar, mundela kalan etc. JE-II.)	2,000.00
107	10/06	M/s V.K. Electrical : MOEI & Fans & compound light l/c op. of pumps at indian institute of medicine & naturepathy khara dabar.	1,723.00
108	10/06	M/s Supreme Engineers : MOEI & Fans RMO P/set at school vide AE (E) II. (SH :- Repairing of internal & external light jafferpur & hasanpur co-ed	2,000.00
109	11/06	M/s Surindera Electrical : Repairing & Installation of new ceiling fan in CGHS No.-8 Nalafgarh.	1,250.00
110	11/06	M/s V.K. Electrical : MOEI & Fans RMO P/set at GSS under AE (E) II (SH :- Supplying & Replacing of main panel band 1 PMCCB converter GSSS	1,348.00
111	12/06	M/s Globe engineers & consultants : MOEI & fans l/c P/set st. light at GSSS vide AE (E) II. (SH :- Pump Panel at Kasipur, khara, dhansa.)	2,223.00
112	12/06	M/s Anand Electricals : MOEI & Fans, P/set, residential or non-residential bldg. vs school. (SH :- Pdg. Services of Dak runner.)	1,872.00
113	12/06	M/s Hi-Tech Consultant & Surgen : MOEI & Fans l/c RMO P/sets, Dg set, St. light, s/stn residential or non-residential bldg. PTC Jr. Kalan. (SH :-	4,000.00
114	12/06	M/s K.S. Pumps : MOEI & Fans l/c P/sets at GSSS vide AE (E) II. (SH :- Pump panel at Dhanpur Nalafgarh no.-2 & Paprawat school.)	4,958.00
115	1/07	M/s Anand Electricals : MOEI & Fans l/c RMO P/set at Govt. Dispensary under AE (E) I (SH :- Repairing of Pump)	1,776.00
116	1/07	M/s Singh Trading : MOEI & Fans l/c P/set, St. light at GSS under AE (E) II. (SH :-	2,000.00
117	1/07	M/s Singh Trading : MOEI & Fans l/c RMO P/set at school vide AE (E) II. (SH :- Replacement of main panel board at GSS jafferpur.)	3,283.00
118	1/07	M/s Globe engineers & consultants : MOEI & fans st. light P/sets at GSS under AE (E) II. (SH :- Pump panel at stadium najafgarh & B.N. degreee	2,803.00
119	1/07	M/s ESS Kay Enterprises : MOEI & Fans , P/set, DG set at PTC Jr. Kalan. (SH :- Provision of	392.00
120	1/07	M/s ESS Kay Enterprises : MOEI & Fans , P/set, DG set st. light of residential & non residential bldg. at PTC Jr. Kalan. (SH :- Repairing of st.	844.00
121	2/07	M/s Surinder Electrical : MOEI & Fans l/c RMO pump set at school. (SH :- Replacement of conduit wiring sub main MCB, DB'S etc. at Ulwa.)	2,460.00
122	2/07	M/s Best contractors : MOEI & Fans l/c P/set, flood light at 500 bedded hospital at Sec-X, dwarka. (SH :- O/O DG set at office.)	1,000.00
123	2/07	M/s Anand Electrical : MOEI & Fans & RMO P/set, DG set at Degreee college kair vide JE (E) II (SH :- Routine MOEI & Fans l/c compound light	2,482.00
124	3/07	M/s Best contractors : C/o district court sector-X (Pdg. staff)	1,509.00

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125		M/s Starlite Electrical : MOEI & Fans & DG set residential or non residential PTC Jr. kalan. (SH :- replacement of damage of switch gear)	2,388.00
126		M/s Marketing Organisation : MOEI & Fans l/c p/set flood light at sec-2, raj nagar-II dispensary. (SH :- SITC of cordless water panel inverter & Nasirpur. (SH :- Pdg. watch & ward)	14,871.00
127		M/s Field Guard : C/o 64 Bedded	2,265.00
128		M/s Spotline : MOEI & Fans under AE-II (SH : M/o EPBAX at B.N degree college)	1,535.00
129		M/s Nandan Electrical work : C/o Pucca bldg. at GSSS no-III dwarka. (SH :- Pdg. Submersible pump set aqnd booster pump.)	2,953.00
130		M/s ESS Kay Enterprises : MOEI & Fans l/c residential & non residential PTC Jr. Kalan AE II.	5,593.00
131		M/s Supreme Engineers : MOEI & Fans l/c RMO DG set at school vide AE (E) II. (SH :- Repairing of internal & external at Jafferpur co-ed school.)	1,633.00
132		M/s Raja Electric Work : MOEI & Fans l/c RMO P/set at GSS vide AE (E) II. (SH :- Repairing of laying at govt. middle school nalafgarh	2,084.00
133		M/s Globe engineers & consultants : MOEI & Fans p/set, flood light at school.	841.00
134		M/s Surinder Electrical : C/o 64 bedded	660.00
135		M/s Intercontinental egg. Co. : RMO elect. Sewrvice WTAC split AC PA system at BCAS sec-II, dwarka. (SH :- M/o WTAC split AC)	1,913.00
136		M/s Shhsodia Engineers : MOEI & Fans l/c compound llight RMO p/set at GSS - VI dwarka. (SH :-	1,698.00
137		M/s Anand Electricals : MOEI & Fans GSS vide AE (E) II. (SH :- Routine m/o	2,122.00
138		M/s Spotline : RMO elect. l/c pumps WTAC split AC PA system BCSA sec-II dwarka. (SH :- M/o	5,715.00
139	04/08	M/s RMO Elect. Services : l/c pump, gen, wtac, split ac. Pa system at BCAS sec-2, dwarka. (SH: - operation & outer drum corner system) vide	4,384.00
140	04/10	M/s Starlite Electricals C/o Staff Qtr. (Phase-1) for NCTD of dwarka, sec-3. (SH: - Pdg. & IP In type-II flats)	5,000.00
141	05/07	M/s Taksali Engineering Work: C/o 64 bedded hospital at nasirpur. (SH: - Pdg. pump set)	1,256.00
142	06/07	M/s Globe Engineer & Contractor: C/o 64 bedded hospital at nasirpur. (SH: - Pdg. submersibe pump set)	7,750.00
143	07/07	M/s Field Guard: C/o District Court, sec-10, dwarka. (SH: - Pdg. service of security guard)	6,849.00
144	08/07	M/s Telerax Communication Pvt. Ltd.: C/o District Court at Sec-10, Dwarka. (SH: - P/I of Computer Network System.)	112,801.00
145	08/07	M/s Matharu Electric Works.: C/o District Court, Kakarduma. (SH: - SITC of dewatering pump (Division B-142)	1,200.00
146	10/07	M/s P.K. Electricals: C/o District Court Complex at Dwarka. (SH: - Pdg. slotted angle Iron frame.)	5,000.00
147	11/07	M/s Topaz Service Corporation: C/o District Court Complex at Dwarka. (SH: - P/I of ISDN EPBAX System.)	38,600.00
148	11/07	M/s Topaz Service Corporation: C/o District Court Complex at Dwarka. (SH: - P/I of ISDN EPBAX System.)	39,800.00
149	11/07	M/s Matharu Electric Works.: C/o District Court, Shahdara. (SH: - SITC of dewatering/Submersible pump)	1,695.00
150	11/07	M/s Bagga Enterprises: C/o IIT at Sec-9, Dwarka. (SH: - Pdg. Staff)	1,574.00
151	11/07	M/s Bagga Enterprises: C/o 64 Bedded Hospital at Nasirpur. (SH: - Pdg. Staff)	1,574.00
152	11/07	M/s Starlite Electricals: C/o District Court Complex at Sector-10, Dwarka. (SH: - S/F of Flood Light Fitting)	2,000.00
153	12/07	M/s HI-Tech Audio System (P) Ltd.:C/o 64 Bedded Hospital at Nasirpur.	6,414.00
154	12/07	M/s Globe Civil Project (P) Ltd.: C/o District Court at Shahdara. (SH: - 504 Lawyers Chamber Ext. & Int. electrical Installation)	187,584.00
155	12/07	M/s PAN Telecom Pvt. Ltd.: C/o Ditrict Court, Dwarka. (SH: - P/I of security system CCTV & AC System)	286,910.00
156	02/08	M/s Parnika Commercial & Estate Pvt. Ltd.: C/o GPO Accomodation of DA Staff Qtrs. at Shallmar Bagh, New Delhi. (SH: - IEI Type-V Qtrs)	31,284.00

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157	03/08	M/s Kalsi Engineer: C/o 36 Nos. type-V & 16 Nos. type-IV qtrs. at vasant kunj. (SH: - Pdg. Compound Lighting.)	14,413.00
158	03/08	M/s R.R. Enterprises : C/o District Court at Saket, New Delhi. (SH: - Pdg. IEI In Additional Room at Site Office.)	3,386.00
159	04/08	M/s R.G. Engineers & Associates : C/o DA staff qtrs. at Shallmar Bagh, New Delhi. (SH: IEI type-III)	54,286.00
160	04/08	M/s Parnika Commercial & Estate Pvt. Ltd. : C/o DA staff qtrs. at Shallmar Bagh, New Delhi. (SH: IEI type-III)	21,378.00
161	04/08	M/s Telerec Communication (I) Pvt. Ltd. : Int. complex at Delhi J.A. N.L. School at sec-14, Dwarka, New Delhi.	10,000.00
162	05/08	M/s R.G. Engineers & Associates : C/o GPO Building at Bela Road, New Delhi. (SH: Pdg. service of office assistant).	9,587.00
163	06/08	M/s R.G. Engineers & Associates : C/o District Court at Saket, New Delhi. (SH: Pdg. M— Services)	2,054.00
164	07/08	M/s Johnson Lift Pvt. Ltd. : C/o Int. complex for Delhi J.A. sec-14, Dwarka, New Delhi. (SH: SITC of passenger lifts in Institutional and	133,856.00
165	08/08	M/s R.D. Enterprises : C/o District Court complex at sec-10, Dwarka, New Delhi. (SH: - Pdg. Service of security guards).	550.00
166	08/08	M/s Pumps Engineer & Associates : C/o District Court at Saket, New Delhi. (SH: - Elect. Work in new site office at 217, Rowage Avenue, DDU	1,900.00
167	09/08	M/s Matharu Electric Works : C/o District Court at Saket, New Delhi. (SH: - Electrical function at 217, R/Avenue, New Delhi.	11,628.00
168	10/08	M/s OVN Trading Engineers (P) Ltd. : C/o District court at sec-10, Dwarka. (SH: Operation of routine maintenance of 4 x 500 KVA DG sets	36,728.00
169	12/08	M/s Kalsi Engineers : C/o District Court at sec-10, Dwarka, New Delhi. (SH: Supplying and fixing of exhaust fans)	4,210.00
170	12/08	M/s Fire Remedy System : C/o 504 Nos. Lawyers Chamber K.K.D. Court Shahdara. (SH: Pdg. site — at fire pump house)	4,855.00
171	12/08	M/s R.D. Enterprises : C/o District court at sec-10, Dwarka, New Delhi (SH: Pdg. security guards for Watch & Ward)	4,050.00
172	01/09	M/s Fearless Security : C/o Integrated complex for Judicial Academy at Sec-14 (SH: Pdg. Security Guard) CB-2/P-198	37,244.00
173	02/09	M/s Luminous Sales & Services : C/o District Court sec - 10, Dwarka (SH: Operation of Routine Mentanace of DG Set)	6,384.00
174	02/09	M/s Johnsons Lift : C/o District Court Saket, New Delhi (SH: Passanger Lifts)	95,488.00
175	03/09	M/s Vishram Electrical : C/o District Court, Sec-10, Dwarka, New Delhi (SH: Wiring stair case A,B,C & D wing)	16,973.00
176	05/09	M/s Ambika Engineer : C/o Prison complex at Mandoli. (SH: Pdg. computer operator)	2,360.00
177	05/09	M/s OVN Trading Engineer : Operation routine maintenance of DG Set, Dwarka, New Delhi.	40,050.00
178	05/09	M/s B.S. Engineer : Operation & routine maintenance of water softening plant at Dwarka Court, New Delhi.	4,404.00
179	06/09	M/s R.R. Enterprise : C/o 504 Lawyers Chamber in EFG Block Karkardoma Court Shadhara, New Delhi. (SH: Cutting & lift panel etc.)	1,070.00
180	07/09	M/s Topaz Service Corporation : C/o District Court Dwarka at Sec-10, Dwarka, New Delhi. (SH: Pdg. intercom lift intercom)	1,950.00
181	07/09	M/s Conic Electronic : Routine maintenance of digital clock meter in Dwarka Court, New Delhi.	5,600.00
182	07/09	M/s R.G. Engineers & Associates : C/o GPO Building at Metcalf House, New Delhi. (SH: Pdg. service of office attendant B-14, B-142)	2,000.00
183	07/09	M/s Deepak Electric Work : RMO lift, DG Set, sub-station, Advocate Chamber at E,F,G,H, Block, Karkardooma, Shahdara, Delhi.	4,125.00
184	07/09	M/s ETA Engineering : Routine maintenance of fan coil unit at Admin. Block, Dwarka, New Delhi.	5,269.00
185	07/09	M/s R.G. Engineers & Associates : C/o District Court Saket, New Delhi. (SH: Misc. service)	2,735.00
186	07/09	M/s Anand Electrical : RMO E.I. water supply, s/station DG set, District Court Dwarka, New Delhi.	2,980.00
187	08/09	M/s Topaz Service Corporation : C/o District Court Dwarka, New Delhi. (SH: Pdg. cable teg block for lift intercom)	3,048.00
188	08/09	M/s Modern Lighting : C/o Judicial Academy at sec-14, Dwarka, New Delhi. (SH: Supply of LED Fittings)	7,500.00

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189	09/09	M/s R.R. Enterprises : C/o 504 Lawyers Chamber at EFG Block at Karkardooma. (SH : Cutting earthing of lift panel etc.)	2,721.00
190	09/09	M/s Shyam Enterprises : C/o Staff Qtrs. at Sec-3, Dwarka, New Delhi. (SH : Aviation light)	3,773.00
191	09/09	M/s Aercomfort Pvt. Ltd. : C/o District Court Saket, New Delhi. (SH : Pdg. & installation of mechanical ventilation and pressurization work)	86,245.00
192	10/09	M/s Deepak Electrical Work : Operation RMO lift and DG Set at Karkardooma court, Shahdara, Delhi	4,125.00
193	11/09	M/s Unify Take Project (I) Ltd. : C/o Prison complex i/c Housing at Mandoli. (SH : Regularity endront binding)	156,890.00
194	11/09	M/s Telerex Etech (P) Ltd. : C/o District Court Complex at District Court Dwarka, New Delhi. (SH : Central LAN Networking)	6,898.00
195	12/09	M/s Matharu Electric Work : C/o Prison complex at Mandoli. SH : Maintenance of DG Set	2,996.00
196	01/10	M/s Sine Sonic : SITC of LCD AV System, allied accessories for Conference Hall in Mediation Central at District Court Dwarka, New Delhi.	10,000.00
197	02/10	M/s KSR Brothers : RMO E.I. lift, pump, fire fighting equipment, Judicial Academy at Sec-14, Dwarka, New Delhi.	225.00
198	03/10	M/s Telerex Etech Pvt. Ltd. : C/o District Court complex at Sec-10, Dwarka, New Delhi. (Sh : SITC of central LAN Networking)	50,297.00
199	03/10	M/s Hind Group : C/o District Court complex at Sec-10, Dwarka, New Delhi. (SH : pdg. LED exit)	5,525.00
200	03/10	2. M/s Globe Civil Project Pvt. Ltd. : C/o Lawyers Chamber at Rohini Court. (SH : Civil work i/c IEI conduiting work)	209,520.00
201	03/10	M/s Stallion Security Service : C/o Judicial Academy at Sec-14, Dwarka, New Delhi. (SH : Pdg. security guards for E & M store and	7,531.00
202	03/10	M/s Unify Infra Project (P) Ltd. : C/o Prison complex at Mandoli, Delhi. (SH : I.E.I. Fan for building at Prison)	704,865.00
203	03/10	M/s Aercomfort Pvt. Ltd. : C/o District Court complex at Saket, New Delhi. (SH : Ventilation system)	12,535.00
204	05/10	M/s B.S. Engineers : Pdg. C/A/C at GPO bldg. at Matcalf House. (SH : SITC of water softening plant) (CB-4/P-41&56)	10,357.00
205	05/10	M/s Illuminus & Crales : C/o 16 Nos. type-IV & 36 Nos. type-V Qtrs. At Vasant Kunj Delhi. (SH : Pdg. I.E.I. fans & fittings) (CB-4/P-49)	64,090.00
206	06/10	M/s Crompton Greaves : C/o GPA Bldg. Metcalf House, Delhi. (SH : Supply of Fans & fittings). CB-4/P-69	7,317.00
207	07/10	M/s Johnson Lifts (P) Ltd. : C/o GPA Staff Qtrs. At Shalimar Bagh. (SH : SITC of passenger lifts for Resi. Bldg.) CB-4/p-75	372,126.00
208	07/10	M/s B.S. Engineers : C/o District Court at Saket, New Delhi. (SH : Operation of water softening plant) CB-4/P-75	2,799.00
209	07/10	M/s Royale Enterprises : C/o District Court at Saket, New Delhi. CB-4/P-76	6,285.00
210	07/10	M/s Unison Air Conditioner : C/o GPO Building, Matcalf House, Delhi (SH: Providing & installation of floor mounted tower type split AC unit)	10,000.00
211	08/10	M/s Twinkle Industries : C/o GPO Building, Matcalf House, Delhi (SH: Providing & Supply of fitting lamps) CB-4/P-85	351.00
212	10/10	M/s Royale Enterprise : M/O street light at Yamuna Bridge Geeta Colony. CB-5/P-18	6,831.00
213	10/10	M/s Sana Engineer : M/O street light at Yamuna Bridge Geeta Colony (SH : Restrotron arrangement of main power supply). CB-5/P-18	5,816.00
214	10/10	M/s Sana Engineer : M/O street light at Yamuna Bridge Geeta Colony (SH : Hiring of DG Set). CB-5/P-18	6,420.00
215	11/10	M/s S.L. Enterprises: C/o District Court at Saket, New Delhi. (SH : Operation of sub-station equipment). CB-5/P-41	3,034.00
216	11/10	M/s Rakshak Security (P) Ltd. : C/o District Court at Saket, New Delhi. (SH : Pdg. Service of watch & ward) CB-5/P-42	5,375.00
217	11/10	M/s Stallion Security & Devices : C/o Prison complex at Mandoli, Delhi. (SH : Pdg. Security guard at O/o BPM B-14 & B-142) CB-5/P-43 (EMD)	3,650.00
218	01/11	M/s Royale Meridian (I) Pvt. Ltd. : C/o GPO Bldg. at Metcalf House, Delhi. (SH : SITC of signage at Metcalf House). CB-5/P-74	5,022.00
219	01/11	M/s Johnson Lifts Pvt. Ltd. : C/o Lawyers Chamber at Rohini Court, Delhi. (SH : SITC of passenger lifts).	694,801.00
220	01/11	M/s OVN Trading Engineers Pvt. Ltd. : C/o Integrated complex at Judicial Academy a Sec-14, Dwarka, New Delhi. (SH : Supply of spare	4,000.00

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221	02/11	M/s Parnika Commercial & Estate Pvt. Ltd. : C/o Integrated complex of Delhi Judicial Academy at sec-14, Dwarka, New Delhi. SH : Residential	52,512.00
222	02/11	M/s KSR Brothers : C/o foundation of VC Residence at Judicial Academy at Sec-14, Dwarka, New Delhi. CB-5/P-93	4,933.00
223	03/11	M/s Sana Engineer : Maintenance of street light at Bridge over Yamuna near Geet Colony, Delhi. (SH : RMO pole light at Yamuna Bridge Geeta	8,120.00
224	4/11	M/s Super Electric Co : Chargeable to RMO EI Fans at Sector-14, Dwarka, New Delhi. (SH: Sevicing of Maintenance of HTVCB & LTACB)	4,618.00
225	4/11	M/s Elegent Enterprises : C/o Distict Court at Saket New Delhi (SH: Pdg. Plug point for door metal detector at entry LAN intercom in Adm. Cabin	12,796.00
226	4/11	M/s DCS Sales and Engineers : C/o DA Staff Qtrs at Shalimar Bagh, New Delhi (SH: Supply of DWC HDPE pipe)	2,000.00
227	4/11	M/s BS Engineers : C/o District Court at Saket, New Delhi (SH: operation of water softening plants)	1,483.00
228	5/11	M/s BM Enterprises : RMO EI fans, UPS, lifts, fire fighting, automatic fire alarm, DG set etc. at Saket District Court, New Delhi (SH: Hiring and	3,150.00
229	6/11	M/s Water World : C/o District Court complex at Saket, New Delhi. (SH : Design, installation & commissioning of sewage).	58,500.00
230	6/11	M/s Topaz Service Corporation : RMO E.I. & fans, lifts, fire fighting system, sub station at District Court Saket. (SH : Maintenance of general	3,000.00
231	6/11	M/s Spark Technology Ltd. : RMO E.I. & fans, lifts, fire fighting system, sub station at District Court Saket. (SH : Operation of general keeping	3,000.00
232	6/11	M/s Vicom Security System : RMO EI , lifts, fire fighting system, water supply etc. (SH: Operation of general up keeping service of CCTV, LAN	3,000.00
233	6/11	M/s Bontronics System and Devices : RMO EI , lifts, fire fighting system, water supply etc. (SH: Operation of general up keeping of digital clock, and	3,000.00
234	6/11	M/s Sona Engineers : Maintenance of street light at bridge Yamuna near Geeta Colony (SH : Excavation of street light poles and associate work at	2,443.00
235	6/11	M/s Sana Engineers : Maintenance of street light at bridge Yamuna near Geeta Colony (SH : RMO, Pole light at Yamuna bridge)	4,944.00
236	6/11	M/s Stallion Security and Services : C/o Prison complex at mandoli (SH: Pdg security guard in B-14 and B-142)	24,954.00

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237	7/11	M/s BS Engineers : RMO EI fans, UPS, lifts, fire fighting, sub-station etc. at Saket District Court, New Delhi (SH: Operation of water softening plant)	13,700.00
238	8/11	M/s Sapphire Associates : C/o District Court Saket New Delhi (SH: Providing additional light for lift lobby in the block of service in judicial)	2,630.00
239	8/11	M/s HCL Infosystems Ltd. : C/o integrated complex for Delhi Judicial Academy at Sector-14, Dwarka, New Delhi (SH: Pdg and instillation of)	35,720.00
240	9/11	M/s A.V. Science and Technology (P) Ltd. : Operation work of providing internal fixing and furnishing work in the auditorium at Delhi Judicial	1,200.00
241	9/11	M/s Sapphire Associates : C/o GPA DA Staff Qtrs. at Shalimar Bagh, Delhi (SH: Supply and fixing of sewage treatment pump)	3,000.00
242	10/11	M/s Sagar Info Solution Pvt. Ltd. : C/o District Court at Saket, New Delhi (SH: supply of LCD TV)	10,000.00
243	10/11	M/s Ravi Enterprises : Operation and maintenance of ETP water safety plant at B-142.	7,000.00
244	10/11	M/s Sana Engineer : Maintenance of street light of bridge over Yamuna near Geeta Colony (SH: RMO Pole light at Yamuna bridge)	5,584.00
245	10/11	M/s Matharu Electric Works : C/o District Court at Saket, New Delhi. (SH: - providing and fixing wire workelectrical panel in advocate block)	3,334.00
246	11/11	M/s Matharu Electric Works : C/o District Court at Saket, New Delhi. (SH: - providing balance earth step for EPBAX system)	4,870.00
247	11/11	M/s Power House : Pdg. LV service for GPO building Metcalf House (SH: pdg. and installation of 3x80 KVA system)	227,713.00
248	11/11	M/s Elgin Electronics : C/o District Court Saket, New Delhi (SH: supply of digital audio-conferencing system in conference room)	180,350.00
249	11/11	M/s AM Cool Engineer and Consultant : RMO EI fans, DG set etc. at GPO Bldg. Metcalf House (SH: Running maintenance at A/C and water)	4,230.00
250	12/11	M/s ICSS : Pdg. LAN system and associated works for NIC at 2nd floor, B-wing, Vikas Bhawan (SH: SITC of 3000 luminary LCD projection)	2,000.00
251	1/12	M/s Maa Bhawan Enterprises : RMO, EI fans, Lifts, water supply, fire fighting system at Vikas Bhawan-II (SH: supply of electrical goods).	2,000.00
252	2/12	M/s Modern Stage Services : Pdg. interior finishing and furnishing work in the auditorium of Delhi Judicial Academy at sec-14, Dwarka, New Delhi.	3,328.00
253	2/12	M/s Elegent Electronics : C/o Distict Court at Saket New Delhi (SH: Pdg. PA system in the conference hall at 7th floor)	55,241.00
254	3/12	M/s HCL Infosystems Ltd. : C/o District Court Saket, New Delhi (SH: Pdg and instillation of EPBAX networking system)	111,450.00
255	3/12	M/s Voltas Ltd. : C/o integrated complex at Delhi Judicial Academy at Sector-14, Dwarka, New Delhi (SH: Pdg. And instillation of central A/C in)	509,248.00
256	3/12	M/s Taksall Engineering Works : Pdg. LAN connection work of NIC at 2nd floor, B-wing at Vikas Bhawan-II (SH: Pdg. LAN work system and)	6,260.00
257	08/12	M/s R.G. Engineers : C/o Lawyers Chamber at District Court Rohini, Delhi.(SH : IEI /c civil work)	400,891.00
258	08/12	M/s Supertech System : Providing Split A.C. for office of civil A-Wing, Vikas Bhawan-II, Delhi.	9,608.00
259	06/12	M/s Johnson Lifts Pvt. Ltd. : C/o Police Housing at Mandoli, Delhi. (SH : SITC of passenger lifts in 360 Nos. Type-III Flats).	759,840.00
260	07/12	M/s Topaz Service Corporation : RMO E.I. & Fans, Fire fighting etc. JA at sec-14, Dwarka, New Delhi. (SH : SITC of digital EPABX system at BPM M-	10,059.00
261	08/12	M/s Neelansh Fire Protection System : C/o DA Staff Qtrs. at Shalimar Bagh, Delhi. (SH : P/I of aerosol fire extinguisher generators).	15,000.00
262	09/12	M/s T.S. Enterprises : C/o Prison complex at Mandoli, Delhi. (SH : STIC of 1 No. computer system for BPM office B-24)	3,348.00
263	10/12	M/s Stallion Security : RMO EI fans, lifts, fire fighting etc. at Delhi Judicial Academy at Sector-14, Dwarka, New Delhi (SH: Pdg. security service at)	9,753.00
264	11/12	M/s V.K. Electrical : C/o Integrated complex of Delhi Judicial Academy at Sec-14, Dwarka, New Delhi. (SH : Pdg. Lighting fixture porch of admin.	941.00
265	12/12	M/s Matharu Electric Works : C/o Prison complex at Mandoli, Delhi. (SH : Pdg. Submersible water pump etc.)	2,684.00
266	01/13	M/s KSR Brother : RMO E.I. & fans at J.A. Sec-14, Dwarka, New Delhi. (SH : Maint. & operation of water features).	4,602.00
267	01/13	M/s B.D. Electrocom Pvt. Ltd. : C/o integrated complex of Delhi Judicial Academy at Sec-14, Dwarka, New Delhi. (SH : P/I of control panel wireless	131,105.00

7,024,628.00

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Annexure II
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Details of Civil Deposit Part-V lapsed to Government

S.No.	Month from which transaction lying with the Division	Particulars of item	Amount
1	Dec-07	M/s.High Tech Audio System Pvt. Ltd. - C/o. 64 beded Child Care & Maternity Hospital at Nasirpur (SH: P/I for PA system)	7872
2	Mar-08	M/s. Fire Guard Engineers : C/o. 64 beded Child Care & Maternity Hospital at Nasirpur	12936
3	Jun-08	M/s. Prominent Electric Works : C/o District Court Complex at Sec. 10 Dwarka (SH: SITC pf water pumps)	94708
4	Jun-08	M/s Almonard Pvt Ltd. : C/o District Court Complex at Sec. 10 Dwarka (SH: Supply of fans & fittings)	42000
5	Jul-08	Glob Civil Projects Pvt. Ltd.: C/o. of District Court Complex at Shahdara (SH C/o. 504 lawyers chamber E, F & G Block fire fighting work)	113808
6	Sep-08	M/s. Lebo Tek: C/o. District Court Complex at Sec. 10 Dwarka (SH: Pdg. Internal & 80 KVA UPS system)	196320
7	Apr-09	M/s. Fearless Security: C/o. District Court Complex at Sec. 10 Dwarka (SH: Pdg. Security guard)	1126172
8	Jul-09	M/s. Fearless Security: C/o. Integrated complex of Judicial Academy Sec. 10 Dwarka (SH: Pdg. Security guard)	1100333
9	Aug-09	M/s Prominent Electric Work : C/o. District Court Complex at Sec. 10 Dwarka (SH: SITC of pump)	59117
10	Sep-09	M/s G.E. India Pvt. Ltd.: C/o District court Saket New Delhi(SH: Supplying of fitting and lamp)	41138
11	Mar-10	M/sModern Stgae Service: Pdg. Interior fininshing and furnishing work at Judicial Academy, Sec.14 Dwarka (SH: Pdg. Stage fighting system)	12547
12	Mar-10	M/s Globe Civil Project India Ltd.: C/O of District Court Karkardooma, Shahdara New Delhi-C/o 504 Lawyers Chambers EFG Block Fire Fighting	100000
13	Mar-10	M/s Shiv Electirc: C/o 504 LQWYERS Champer at Karkardoom, Shahdara, Delhi (SH: Pdg. Sub-station equipment)	30000
14	May-10	M/s Ahluwalla Contract India Pvt. Ltd: C/O Advocate chamber at saket court new Delhi (SH:IEI)	232000
15	Jun-10	M/s Dolfin Aqua Care(P) Ltd. : C/o Metcalf House Delhi (SH: Sewage treatment plant)	50050
16	Nov-10	M/s Rakshak Securitas Pvt. Ltd. :C/o District court at sake new deihi (SH: service of watch & ward)	20989
17	Mar-11	M/s HCL Infosystem Ltd.: C/o Integrated complex of Delhi Judicial Academy at Sec-14 Dwarka New Delhi(SH: p/I of ISDN EPABX System)	108227
18	Jun-11	M/s Water World-C/o Distrct court at Saket New Delhi (SH : Drainage installation and commissioning of sewage)	56400
19	Oct-11	M/s Royale.Meridian (I) Pvt. Ltd: C/o GPO Bldg. at Metcalf House (SH: Pdg SITC of fire fighting system)	25000
20	Dec-11	M/s Stallion Security Service : C/o Lawyers Chamber at District Court Rohini (SH Pdg Security service of BPM-24 office)	19124

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21	Jan-12	M/s Rakshak Securitas Pvt. Ltd.: C/o Integrated complex of Delhi Judicial Academy at Sec-14 Dwarka New Delhi(SH Pdg Security service for electric store)	
22	Mar-12	M/s HCL Infosystem Ltd.: C/o District court complex at Saket New Delhi(SH: p/l of computer networking system)	17232
23	Mar-12	M/s Rakshak Securitas Pvt. Ltd.: C/o DA staff quarter at Shalimar Bagh (SH Pdg. Security service for electric store ic cable etc.)	855352
24	Mar-12	M/s Fire Protection System-C/o Integrated complex of Delhi Judicial Academy at Sec-14 Dwarka New Delhi (SH; Fire Alarm System)	20199
25	Mar-11	M/s Voltas Ltd- C/o Integrated complex of Delhi Judicial Academy at Sec-14 Dwarka New Delhi (SH:P/I of central AC in selected bldgs.)	200000
26	Jul-12	M/s Ahluwalia Contract India Pvt. Ltd: C/o Integrated complex of Delhi Judicial Academy at Sec-14 Dwarka New Delhi (SH: SITC of Fire fighting system)	2200000
27	Oct-12	M/s Rashmi Industries-C/o Lawyers Chambers at District Court Rohini Delhi (SH: SITC of water heating system)	75000
28	Nov-12	M/s Comfort System-C/o Lawyers Chambers at District Court Rohini Delhi (SH: SITC of	20000
29	Jan-13	M/s Acer Comfort(P) Ltd. : C/o DA staff quarters at Shalimar Bagh Delhi (SH Mechanical ventilation system)	50000
30	Feb-13	M/s R.B. Super Electrical-C/O DA Staff qtrs. at Shalimar Bagh Delhi (SH Fire Alarm System)	100000
31	Mar-13	M/s Shiv Electlrc:C/O DA Staff qtrs. at Shalimar Bagh Delhi (SH: Sub station)	200000
		TOTAL	45000
			7231524

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Para 04

Cost increase beyond the permissible limit. (ref. Memo No. 10 dated:22.07.2016)

As per Section 24.1 sub clause 2, the completion cost of any agreement for Maintenance work including works of up-gradation, aesthetic, special repair, addition /alteration shall not exceed 1.25 times of tendered amount.

However, during test check of computerized MBs, CMB 251 and CMB 249, it is observed that the completion cost of below mentioned work has exceeded the permissible limit of 1.25 times of the tendered amount:-

MB No.	CMB 251
Name of work	C/o G.P. Accommodation for DA staff quarters at Shalimar Bagh, Delhi (SH: Repairing of Internal Electrical Installation of Type III Qtrs.)
Agreement No.	13/EE(E)/B-141/PWD/2014-15
Agency	M/s. M.G. Tools
Estimated Amount	1956033/-
Tendered Amount	1820550/-
Completion cost	3117309/-
% of cost increase	71.23%

MB No.	CMB 249
Name of work	RMO E.I.& Fans, lifts, pumps & fire fighting equipments at Judicial Academy at Sec.14, Dwarka New Delhi (SH: Repairing of fire alarm system)
Agreement No.	14/EE(E)/B-141/PWD/2014-15
Agency	M/s Royale meridian (I) Pvt. Ltd.
Estimated Amount	1753110/-
Tendered Amount	882400/-
Completion cost	1403529
% of cost increase	59.06% appx.

Violation of statutory provisions may be got regularized by obtaining ex-post facto approval of Director General of Works (DGW) under intimation to audit.

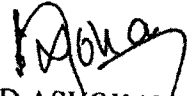
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Para 05 Non Production of records

Following records have not been produced for audit

1. Cheque Book intends & account of cheque books received from Pr.A.O.
2. Receipts/payment scrolls received from Bank
3. Bank reconciliation statement
4. Monthly accounts pertaining to Oct 2013, March 2014, Oct.2014, March 2015, Oct. 2015 & March 2016
5. Consumable & non consumable items stock registers pertaining to Divisional Office
6. Stock Registers of Furniture & equipments, Machinery, Tools & Plants. And annual physical verification reports on these items (if no such items are in the custody of the Division, Nil certificate may be issued.
7. Liability Register
8. Budget /expenditure control register
9. TR 5 stock register
10. List of vehicles maintained by the Division & its log books

These records may be produced before next audit for audit scrutiny.


(E D ASHOKAN), A.O.
INTERNAL AUDIT OFFICER
AUDIT PARTY No. IV
27.07.2016

TEST AUDIT NOTES

TAN 01:- Violation of Minimum Wages Act, by acceptance of tender of non workable rate as per minimum wages (ref. Memo No. 04 dated:19.07.2016)

As per agreement No.06/EE(E/B-141/PWD/2014-15, the work of "Providing security services at B-14 office complex and B-141 office complex", Estimated cost:Rs.935784/- was awarded to M/s Rakshak Security Pvt. Ltd. at their tendered amount of Rs.615888/- (i.e. 34.8% below) for 2 security guards (semi skilled) in 3 shifts for 12 months. As per terms & conditions of the contract, the contractor was bound to pay minimum wages and EPF, ESI etc.

During the audit scrutiny it is observed that the said amount quoted by the agency and accepted by the Division was not workable as per prevailing minimum wages notified by the Government of NCT of Delhi. The minimum wages prevailed during the time of finalization of the said contract was Rs.9438/- per month for semi skilled worker and the contractor was bound to pay the security guard at this rate. However as per the awarded contract, the amount for each security guard comes to Rs.8554/- only which was far below the prescribed minimum wages. Besides, the contractor was liable to deposit ESI @ 4.75% of the wages & EPF @13.61% of base wage (Rs.6500) which works out Rs.1332.95. Besides the contractor has also been bound to pay bonus of Rs.3500/- to the worker. After considering all these aspects, the minimum workable rate was Rs.11063/- per guard excluding contractors profit/service charges.

By accepting a rate far below the notified minimum wages, the PWD Division has violated the provisions of Minimum Wages Act of Govt. of NCT of Delhi and also deprived the persons employed by the contractor of their genuine and statutory wages.

Such mistakes/violation of rules may be avoided in future and compliance be shown to next audit.

TAN 02 Purchase of Online UPS on DGS&D Rates of specifications not as per specifications of DGS&D rates agreement (ref. Memo No. 05 dated:19.07.2016)

During the test check of vouchers it has been observed that the Division has placed a Supply order to M/s Titronics (India) Pvt. Ltd. for supply of "01No. on-line UPS with isolation transformer suitable for single phase AC input & single phase AC output, floor mounted type 2 KVA capacity with SMF batteries to provide 60 minutes backup on full load" at a cost of Rs.42057.00 under DGS&D rate contract, vide supply order No.SO/EE(E)-B 141/PWD/2013/02 dated 18.05.2013. Against the said supply order, the agency had delivered one UPS online 2 KVA Arista vide their invoice No. GRI/13-14/27 dated 24.06.2013 for

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Rs.42057/- The payment has been made vide voucher No. 91 of October 2013, after making a recovery of Rs.5200/- as recommended by AE(E) and approved by EE(E) on account of providing batteries of less capacities than that was ordered.

In the first instance the supply which was not in accordance with the specifications mentioned in the supply order should have been rejected altogether and same should have been returned. By accepting an item that was not as per specification, the Division has defeated the very purpose of the procurement.

It is also observed from the cash voucher No. 91 of October,2013 the said M/s Tritronics India Pvt. Ltd. was not registered with DGS&D as along with the said invoice they had submitted copy of registration certificate of M/s HBL Power Systems Limited (supply code 0589).

Such mistakes/violation of rules may be avoided in future and compliance be shown to next audit.

TAN 03 Inordinate delay in completion of works ((ref. Memo No.12 dated 27.07.16)

Vide memo No.02 dated 14.07.2016, the Division was advised to provide certain information w.r.t. the work agreements made during the audit period 2013-14 to 2015-16. The said information has been provided by the Division on today, i.e. 27.07.2016 only and therefore the audit does not have enough time to examine/test check the information provided by the Division.

However, on going through the said information, it has been observed that out of the 42 agreements made by the Division during the audit period, 20 works are running behind schedule as detailed below:-

S.No.	Agreement No.	Name of work	Date of start	Stipulated date of completion	Present status	Delay (Appx.)
1.	06/EE(E)/B-141/PWD/2013-14	C/o. Deen Dayal Upadhyay College (SH: C/o. Main building, boys& girls hostel utility....	13.02.13	12.02.15	WIP	1yr 05 months
2.	01/EE(E)/B-141/PWD/2014-15	C/o. Deen Dayal Upadhyay College (SH:SITC of 03x1000 KVA sub station ...	14.07.14	09.05.15	WIP	1yr 02 months
3.	02/EE(E)/B-141/PWD/2014-15	C/o. Deen Dayal Upadhyay College (SH:Pdg,installing,testing and commissioning of fire fighting works	14.07.14	08.06.15	WIP	1 yr 02 months
4.	03/EE(E)/B-141/PWD/2014-15	C/o. Deen Dayal Upadhyay College (SH:SITC of addressable fire alarm system & PA system)	26.07.14	21.05.15	WIP	1yr 02 months
5.	04/EE(E)/B-141/PWD/2014-15	C/o. Deen Dayal Upadhyay College (SH:Pdg, installing, testing and commissioning of central AC in Admn. Block)	03.08.14	29.04.15	WIP	1 yr 03 months
6.	05/EE(E)/B-	C/o. Deen Dayal Upadhyay	09.09.14	05.07.15	WIP	1 yr 01

	141/PWD/2014-15	College (SH:SITC of passenger lifts)					months
7.	07/EE(E)/B-141/PWD/2014-15	C/o. Deen Dayal Upadhyay College (SH:SITC of 3 sets of 500 KVA DG sets...)	21.09.14	17.07.15	WIP		1 yr
8.	09/EE(E)/B-141/PWD/2014-15	C/o. Deen Dayal Upadhyay College (SH:Supply, installation, testing, commissioning of fixture , fans...)	11.11.14	08.07.15	WIP		1 yr
9.	10/EE(E)/B-141/PWD/2014-15	C/o Residential complex for judicial staff quarter at Sec.26 Rohini (SH: c/o 32 Nos. Type V...)	08.10.14	07.04.16	WIP		3 months
10	16/EE(E)/B-141/PWD/2014-15	RMO,E.I.&Fans, lifts.....(SH: Operation & maintenance of water softening plant)	03.02.15	02.02.16	WIP		05 months
11.	17/EE(E)/B-141/PWD/2014-15	C/o NCC Bhawan at sector-19 Rohini (SH: c/o NCC Bhawan building basement +ground)	03.12.14	02.03.16	WIP		04 months
12	18/EE(E)/B-141/PWD/2014-15	Operation and maintenance of audio video system at judicial academy at sector-14 Dwarka(SH: operation of audio video sytem)	27.03.15	26.03.16	WIP		04 months
13.	19/EE(E)/B-141/PWD/2014-15	C/o residential complex for judicial staff at sector-19 Dwarka (SH: c/o 38 nos. Type-V quarters....)	08.10.14	07.04.16	WIP		03 months
14.	03/EE(E)/B-141/PWD/2015-16	Supply installation, testing of lifts in academic block at NSIT	27.04.15	23.10.15	WIP		09 months
15	04/EE(E)/B-141/PWD/2015-16	C/o DDU college (SH:pdg installation, testing & commissioning of audio, video system...)	10.05.15	06.09.15	WIP		10 months
16.	05/EE(E)/B-141/PWD/2015-16	C/o DDU College (SH SITC water treatment plant)	01.06.15	28.09.15	WIP		10 months
17.	07/EE(E)/B-141/PWD/2015-16	C/o 02No. stores & nursery sheds at NSIT (SH: Pdg & installation of IEI, Telephone conduits...)	19.06.15	17.08.15	WIP		11 months
18.	08/EE(E)/B-141/PWD/2015-16	C/o 04 Nos. temporary classrooms at NSIT(SH: Pdg & installation of IEI, Telephone conduits...)	06.07.15	03.09.15	WIP		10 months
19	10/EE(E)/B-141/PWD/2015-16	C/o DDU College at Sector-03 Dwarka (SH: Pdg, installing, testing & commissioning of AC Units)	25.09.15	24.10.15	WIP		09 months
20	12/EE(E)/B-141/PWD/2015-16	C/o 04 Nos. temporary class rooms at NSIT (SH: Pdg and installation of AC system...)	01.12.15	31.12.15	WIP		07 months

Justification for these delays along with copies of hindrance registers of the respective works be shown to next audit.

Ashokan
 (E D ASHOKAN), A.O.
 INTERNAL AUDIT OFFICER
 AUDIT PARTY No. IV
 27.07.2016

PART -II


CURRENT AUDIT REPORT

During the course of current audit, 35 audit memos (24 Record memo & 11 Observation memo) were issued highlighting various irregularities with recovery of Rs.1,00,705/-. 35 Audit Memo's (including 24 record memo) have been converted into 05 PARA (Memo No. 24,27,29,32 & 35) & 05 TAN (Memo No. 25,26,30,31,33) with a recovery of Rs.1,00,705/-.

Details of Current Recovery (Audit period 2016-17 to 2019-2020)

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)
35	44,260/-	NIL	44,260/-
36	56,445/-	NIL	56,445/-

The internal audit report has been prepared on the basis of information furnished and made available by Education Project Division Electrical (B-141), IIT Campus, Sector-IX, Dwarka, New Delhi-110077.


(KULBHUSHAN ARORA)
IAO Party No. VII

PART II
CURRENT AUDIT REPORT
(2016-17 to 2019-20)

Para No.1 Non Deposit of Lapsed Security deposits and withheld amount in Govt. Fund
(Ref. audit memo 24 dated 28.07.2020)

As per Rules of 189 of Receipt & payment Rules all deposits unclaimed for more than three complete account years shall be credited to the Govt. under the Consolidated Fund, keeping necessary note in the register of deposits. According to Section 22.4 of work Manual, the claim for refund of security deposits is governed by the Limitation Act and the period of limitation is 3 years.

On test check of the Deposit Register Part II (security deposits) and Part V (withheld amounts), it is observed that an amount of Rs.20,41,582/- under Part II and Rs.46,58,790/- under Part V are lying unclaimed/unsettled for more than 3 accounts years.

In view of Rule 189 of R & P Rules read with provisions under Section 22.4 of Work Manual, the amount may be considered as lapsed to Government and be deposited under Consolidated Fund under intimation to audit.

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Para No.2 Purchase through GeM
(Ref. audit memo 27 dated 29.07.2020)

As per Rule 149 of GFR,2017, the procurement of Goods and Services by Ministries or Departments will be **mandatory** for Goods or Services available on GeM. Also, as per OM No. F.20/08/2017/866-873/JS exp.) dated 26/01/2017 issued by Finance Department, GNCT of Delhi all the Departments have been advised to procure all common use Goods and Services including computer hardware, software & accessories from Government e-Marketplace (GeM) in accordance with Rule 149 of GFR,2017. However, during the test check of vouchers, it has been observed that stationery items have been purchased from local market and not from GeM portal. The details of some vouchers are as under:

Sr. No.	Name of items purchased	Name of Agency	Bill No. & Date	Amount (Rs.)
1	Cartridge	M/s D.K. Enterprises	315 04/09/2018	20,768
2	Key Board & Mouse	M/s A.P. Computer Care	281 08/02/2019	472
3	Stationery items	M/s Taneja Enterprises	3099 31/01/2019	1513
4	Exide Battery	M/s Cosmic System	4100 11/04/2019	15700
5	Anti Virus	M/s A.P. Computer Care	296 04/04/2019	6700
6	Stationery item	M/s Taneja Enterprises	2225 11/11/2019	1882
7	Stationery item	M/s Dhingra Pustak Bhandar	2871 05/02/2020	961
8	Stationery item	M/s Dhingra Pustak Bhandar	2933 12/03/2020	1514
9	Stationery item	M/s D.K. Enterprises	1766 13/03/2020	704
10	Stationery item	M/s Taneja Enterprises	3157 14/02/2020	1882
11	Stationery item	M/s Shiv Books and Stationery Store	1591 30/08/2019	800
12	Stationery item	M/s Taneja Enterprises	1728 18/09/2019	1680

As per Rule 157 of GFR,2017, a demand for goods should not be divided into small quantities to make piecemeal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand. The items mentioned above have been purchased in piecemeal.

Division submitted in their reply that they are not registered in the GeM portal and will register in the portal very soon. Hence, necessary steps should be taken for registration on GeM and purchase must be done through GeM portal in accordance with GFR Rules.


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**Para No.3 Provision of Contingency and its Utilization during the period 2016-17 to 2019-2020
(Ref. audit memo 29 dated 30.07.2020)**

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 test check of cashbook and vouchers of financial year 2016-17 to 2019-20, 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:

S. No.	CV No.	Date	Type of Bill	Charged to	Amount
FY 2016-17					
1	23	19.05.2016	Electricity Bill	RRT	24760
2	31	25.05.2016	New paper Bill	AR & MO	750
3	38	20.08.2016	Repair/Fuel Bill	AR & MO	17923
4	12	22.11.2016	MTNL Bill	AR & MO	2535
5	28	20.02.2017	Electricity Bill	RRT	24330
6	35	22.03.2017	Electricity Bill	AR & MO	416213
FY 2017-18					
7	10	20.04.2017	Electricity Bill	RRT	12580
8	21	22.08.2017	MTNL Bill	AR & MO	676
9	8	16.10.2017	Electricity Bill	RRT	23370
10	10	16.12.2017	Electricity Bill	AR & MO	17880
11	26	24.01.2018	MTNL Bill	AR & MO	483
12	40	28.03.2018	MTNL Bill	AR & MO	2477
FY 2018-19					
13	8	16.05.2018	Electricity Bill	RRT	18710
14	9	22.06.20	MTNL Bill	AR & MO	2477
15	3	16.08.2018	MTNL Bill	AR & MO	283
16	14	14.12.2018	Electricity Bill	AR & MO	12480
17	6	16.01.2019	MTNL Bill	AR & MO	2477
18	30	28.02.2019	Fuel bill	AR & MO	328650
FY 2019-20					
19	2	20.04.2019	Electricity Bill	RRT	13330
20	8	20.06.2019	MTNL Bill	AR & MO	2477
21	17	17.08.2019	Electricity Bill	AR & MO	60610
22	18	22.11.2019	MTNL Bill	AR & MO	435
23	5	15.01.2020	Electricity Bill	RRT	35440
24	27	28.03.2020	Repair and Purchase of Inverter battery	AR & MO	21358

Necessary steps should be taken as mentioned in O.M. ibid under intimation to the audit. Similar cases may also be reviewed at your own level.


IA

Para No.4 Short Deduction of TDS**(Ref. audit memo 35 dated 05.08.2020 & 36 dated 06.08.2020)**

During the test check of the Records of the unit for the audit period 2016-17 to 2019-20, following discrepancy in deduction of TDS are found:

1. As per Section 194(j) of Income Tax Act, 1961, payment made to professionals i.e. lawyer, CA etc. TDS (Income Tax) to be deducted @ 10%. During the test check of the Cash Book and vouchers, it has been noticed TDS was deducted @2% from the payment made to CA/Tax Consultant Firms. The details of payment made and TDS deducted and amount recoverable are as under:

Sr.No.	Name of Agency (M/S)	Bill NO.	Date	Amount paid by deptt. (Rs.)	TDS Deducted (2%) (Rs.)	TDS Due (10%) (Rs.)	Difference (Rs.)
1	Alankit Associates	AA/08/16	21.08.2017	17000	340	1700	1360
2	Alankit Associates	AA/08/17	21.08.2017	10000	200	1000	800
3	Alankit Associates	AA/11/15	14.11.2017	10000	200	1000	800
4	Alankit Associates	AA/02/15	05.02.2018	10000	200	1000	800
5	Alankit Associates	AA/06/14	08.06.2018	10000	200	1000	800
6	Alankit Associates	AA/09/12	01.09.2018	10000	200	1000	800
7	Alankit Associates	AA/09/21	01.09.2018	5000	100	500	400
8	Alankit Associates	AA/11/18	12.11.2018	10000	200	1000	800
9	Alankit Associates	AA/03/16	01.03.2019	10000	200	1000	800
10	Alankit Associates	AA/03/31	01.03.2019	10500	210	1050	840
11	Alankit Associates	AA/06/18	03.06.2019	10000	200	1000	800
12	Alankit Associates	AA/06/19	03.06.2019	10500	210	1050	840
13	Alankit Associates	AA/08/17	05.08.2019	10000	200	1000	800
14	Alankit Associates	AA/08/18	05.08.2019	7000	140	700	560
15	Alankit Associates	AA/11/16	19.11.2019	10500	210	1050	840
16	Alankit Associates	AA/11/15	19.11.2019	10000	200	1000	800
17	Alankit Associates	AA/02/19	12.02.2019	10500	210	1050	840
18	Alankit Associates	AA/02/18	12.02.2019	10000	200	1000	800
19	Alankit Associates	AA/18	03.02.2017	17000	0	1700	1700
20	Alankit Associates	AA/17	03.02.2017	10000	0	1000	1000
21	Alankit Associates	AA/8	11.04.2017	30000	600	3000	2400
22	Alankit Associates	AA/9	11.04.2017	15000	300	1500	1200
23	Alankit Associates	AA/04/12	22.04.2017	30000	600	3000	2400
24	Alankit Associates	AA/05/6	12.05.2017	30000	600	3000	2400
25	Alankit Associates	AA/04/17	27.04.2017	30000	600	3000	2400
26	Alankit Associates	AA/05/7	15.05.2017	30000	600	3000	2400
27	Ajay jain	AJ/05/4	24.05.2017	10000	200	1000	800
28	Ajay jain	AJ/05/5	24.05.2017	17000	340	1700	1360
29	N. Mittal and Co.	2015-16 Q3 490094	31.01.2016	10733	215	1073	858
30	N. Mittal and Co.	2015-16 Q2 390069	04.11.2015	10781	216	1078	862
31	N. Mittal and Co.	2015-16 Q1 290021	21.08.2015	9663	193	966	773
32	N. Mittal and Co.	2016-17 Q1 310036	31.07.2016	10491	210	1049	839
33	N. Mittal and Co.	2016-17 Q1 310037	31.07.2016	18435	369	1844	1475
34	N. Mittal and Co.	2015-16 Q4 510010	16.05.2016	15322	306	1532	1226

35	N. Mittal and Co.	2015-16 Q4 510007	16.05.2016	27830	557	2783	2226
36	N. Mittal and Co.	2015-16 Q2 390039	04.11.2015	18634	373	1863	1490
37	N. Mittal and Co.	2015-16 Q3 490035	31.01.2016	18354	367	1835	1468
38	N. Mittal and Co.	2015-16 Q1 290076	21.08.2015	6268	125	627	502
				546511	10391	54651	44260

2. As per Section 194c of Income Tax Act, 1961, Deductor are liable to deduct TDS(Income Tax) @2% from contractors if the amount paid or credited to the contractor in a single contract exceeds Rs.30,000/- or the aggregate amount paid or credited during the financial year exceeds Rs.1,00,000/-. During the test check of Cash Book, it has been noticed that payment of more than thirty thousand has been made to the contractors but no TDS(Income Tax) has been deducted. Similarly, M/s Ram Service Station has been paid more than Rs.1,00,000/- during the year 2017-2018 but no TDS has been deducted from the bills of the firm. The details of such payment and amount deductible are as under:

Sr. No.	Name of Agency	Bill No.	Date	Date of entry in Cash Book	Amount	TDS(Income Tax)
1	M/s Ram Service Station	3024	31-03-2017	24-04-2017	16328	327
2	M/s Ram Service Station	49	30-04-2017	17-05-2017	17982	360
3	M/s Ram Service Station	250	31-05-2017	16-06-2017	15125	303
4	M/s Ram Service Station	48	30-06-2017	13-07-2017	17533	351
5	M/s Ram Service Station	617	31-07-2017	18-08-2017	14827	297
6	M/s Ram Service Station	530	17-08-2017	23-09-2017	15929	319
7	M/s Ram Service Station	1096	31-10-2017	05-12-2017	19129	383
15	M/s Genesis Office Solution Pvt. Ltd., Delhi	-	-	31-03-2017	65400	1308
16	M/s SKS Enterprises	-	-	31-03-2017	96285	1926
17	M/s SKS Enterprises	-	-	31-03-2017	96285	1926
18	M/s Rashmi Industries	-	-	31-03-2017	545842	10917
19	M/s Rajiv Motors	173	23-04-2017	02-05-2017	30800	616
20	M/s Swastik Electrotech Pvt. Ltd.	-	-	27-05-2017	379890	7598
21	M/s TS Enterprises	190	-			
22		247	-			
23		250	-	27-04-2018	60158	1203
24	M/s Rail Tel Corporation of India Ltd.	-	-	29-08-2016	460000	9200
25	M/s Bhawani Singh and Sons	371	07-09-2016	19-09-2016	108249	2165
26	M/s Rail Tel Corporation of India Ltd.	-	-	29-09-2016	862500	17250
					2822262	56445

In view of above, a total amount of Rs.1,00,705/- (Rs.44,260/- + Rs.56445/-) may be recovered from the contractors/firms and deposit the same in the Govt. Account under intimation to the Audit. Similar other cases may also be reviewed.

Para No.5 Non production of record

During the course of audit for the period 2016-20, following records have not been provided to audit for scrutiny:

1. Stock Register (Consumable and Non-Consumable)
2. Dead Stock Register
3. Tool and plant Register
4. Physical Verification Report of Movable Assets
5. Technical Sanctions, AE/ES (composite work).
6. Detail of Vehicles, Log book and GPS installation report/detail.
7. Details of previous works completed during the audit period and payment made under 10CC/10CA/10CCA/10C

In addition to the above, the record for following the audit period has not been provided to audit for scrutiny:

1. Audit Period 2010-2012

- 1) Log Book of Hired Vehicle
- 2) Spouse Information
- 3) Tender Sale Register
- 4) Tender Opening Register
- 5) Service Postage Stamp Register

2. Audit Period 2013-2016

- 1) Cheque Book intends & account of cheque books received from Pr.A.O.
- 2) Receipts/payment scrolls received from Bank
- 3) Bank reconciliation statement
- 4) Monthly accounts pertaining to Oct 2013, March 2014, Oct 2014, March 2015, Oct 2015 & March 2016
- 5) Consumable & non Consumable items stock register pertaining to Divisional Office
- 6) Stock Registers of Furniture & equipments, Machinery, Tools & Plants, and annual physical verification reports on these items(if no such items are in the custody of the Division, Nil Certificate may be issued)
- 7) Liability Register
- 8) Budget/expenditure control register
- 9) TR 5 stock register
- 10) List of vehicle maintained by the Division & its log Books

Above record may be shown to next Audit.


(Kulbhushan Arora)
I.A.O.Audit Party No.VII

TEST AUDIT NOTE
(2016-17 to 2019-20)

TAN No. 1 Non-Review of Hindrance Register
(Ref Audit Memo No.25 Dated: 28.07.2020)

Section 29.7(1) and (2) stipulates that whenever any hindrance whether on the part of department or on part of contractor, comes to the notice of the Assistant Engineer, it should at once make a note of such hindrance in the regular kept at site and immediately make a report to the Executive Engineer. The Executive Engineer Shall Review the hindrance register at least once in a month.

During the test check of records, it was noticed that the hindrance registers were not reviewed by the Executive Engineer in the following works:-

1. SITC of RO with water Cooler at Delhi Judicial Academy and National Law University Sec-14, Dwarka
Agreement No. 12/EE(E)/EPED(B-141)/PWD/2018-19
2. Repairing of EI work at Delhi Judicial Academy and National Law University Sec-14, Dwarka
Agreement No. 25/EE(E)/EPED(B-141)/PWD/2017-18
3. 2 Nos. of Stores and Nursery sheds at NSIT, Sector-3, Dwarka, New Delhi **Agreement No. 07/EE(E)/EPED(B-141)/PWD/2015-16**

It is advised that the hindrance Register must be reviewed as per the Section laid in the CPWD Manual.



**TAN No. 2 Awarding the work without clearance of site
(Ref. audit memo 26 dated 28.07.2020)**

During the test check of the records of the unit it has been observed that the department has accorded permission for extension of time for the works ranging from 68 days to 398 days as the site was not available to execute the work as per details below:-

Sr. No.	Name of Work & Agreement No.	DOS/DOC/ADOC	Reason for delay
1.	Supplying, installation, Testing and Commissioning of Panel and other Misc. work at IIT Rajokari, New Delhi Agreement No – 01/AE(E)/EPESD-1/PWD/2017-18	DOS- 25.01.2018 DOC- 23.02.2018 ADOC – 01.05.2018 EOT- 68 days	Site was not available for work
2.	2 Nos. of Stores and Nursery sheds at NSIT, Sector-3, Dwarka, New Delhi Agreement No - 07/EE(E)/B141/PWD/2015-16	DOS- 19.06.2015 DOC- 17.08.2015 ADOC – 29.09.2016 EOT- 398 days	Site was not available for work
3.	Construction of 4 Nos. of Temporary classroom at NSIT, Sector-3, Dwarka, New Delhi Agreement No- 08/EE(E)/B-1414/PWD/2015-16	DOS- 06.07.2015 DOC- 03.09.2015 ADOC – 01.08.2016 EOT- 336 days	Site was not available for work
4.	Providing and fixing of LED Light fitting at Delhi Judicial Academy and National Law University at Sec 14, Dwarka, New Delhi Agreement No- 13/EE(E)/EPED(B-141)/PWD/2018-19	DOS- 06.11.2018 DOC- 04.01.2019 ADOC – 28.03.2019 EOT- 84 days	Site was not available for work
5	Repairing of EI work at Judicial Academy and National Law University Sec-14, Dwarka Agreement No. 25/EE(E)/EPED(B-141)/PWD/2017-18	DOS- 22.03.2018 DOC- 20.05.2018 ADOC – 25.01.2019 EOT- 255 days	Site was not available for work
6.	SITC of RO with Water Cooler at Judicial Academy and National Law University Sec-14, Dwarka Agreement No. 12/EE(E)/EPED(B-141)/PWD/2018-19	DOS- 16.11.2018 DOC- 05.12.2018 ADOC – 30.03.2019 EOT- 120 days	Site is not clear

As per section 4.2 of CPWD Manual, the preparation of detailed estimate & drawing and design should be taken up only after obtaining an assurance from the Department/Ministry sponsoring the proposal, that the site is available and without any encumbrance is available or likely to be made available within a reasonable time. Further, as per section 15.1 (2) of CPWD Manual, NIT should be approved only after the availability of clear site.

For the above said work, it has been observed that the provisions contained in the CPWD Manual for availability of clear site has not been compiled by the Division and the tenders were floated without assuring the availability of clear site from the client department.

It is advised that before calling of tender for work, it must be ensured whether the site is available for execution of work.



TAN No. 3 Delay in Completion of Work
(Ref Audit Memo No.31 Dated: 31.07.2020)

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.	Name of Work	Agreement No.	Agency Name	Tendered Amount	DOS	DOC	Delay (in Days) Till date (31.07.2020)
1	C/o East Delhi Campus of Guru Gobind Singh Indraprastha University at Surajmal Vihar, Shahdara, Delhi. (SH: C/o Academic Building, Auditorium Building, Sports Hall, Boys Hostel, Girls Hostel, Teachers Hostel, Type-II, III, IV & V Quarters including External Development works, Internal Electrical Installation, External Lighting, lifts, fire fighting system, fire alarm with PA System, D.G. Sets, Electric Sub-Station & allied works, HVAC works)	08/EE(E)/EP ED (B-141)/PWD/2 017-18	M/s NKG Infrastructure Ltd.	2,31,27,42,662/- (Composite) Elect. - Rs. 44,75,42,943/-	09.08.2017	08.11.2019	266
2	C/o SPS Structure (4 storey) for ITI at Bakkarwala, Delhi. (SH: SPS Type work shop, library, common room, class room & multi utility room i/c electrical installation).	Civil - 11/EE/EPD-III/PWD/201 7-18/02349 Elect. - 20/EE(E)/EP ED(B-141)/PWD/2 017-18	M/s Bhagirath Ram	Civil - Rs. 2,73,05,449/- Elect. - Rs. 33,02,374/-	18.10.2017	14.07.2018	748
3	C/o SPS Structure (4 storey) for ITI at Ranhola, Delhi. (SH: SPS Type work shop, library, common room, class room & multi utility room i/c electrical installation)	Civil - 12/EE/EPD-III/PWD/201 7-18/02350 Elect. - 21/EE(E)/EP ED(B-141)/PWD/2 017-18	M/s Bhagirath Ram	Civil - Rs. 2,56,22,525/- Elect. - Rs. 30,98,838/-	18.10.2017	14.07.2018	748
4	Renovation of New Extension Block at DDU Campus, Karampura for AUD. (SH: SITC of 13 Passenger MRL Lift)	23/EE(E)/EP ED(B-141)/PWD/2 017-18	M/s Johnson Lifts Pvt. Ltd.	1565000.00	22.03.2018	17.09.2018	683
5	Construction of New Multipurpose Block, Store and Electrical Substation at Karampura Campus of Ambedkar University.	Civil - 06/EE/FPD-III/PWD/201 8-19/01505 Elect. - 16/EE(E)/EP ED(B-141)/PWD/2 018-19	M/s Shri Durga Electricals	Composite - Rs. 3,81,42,112/- Elect. - Rs. 1,74,14,482/-	18.08.2018	13.02.2019	534

6	C/o SPS Structure (4 storey) for ITI at Ranhola and Bakkarwala, Delhi. (SH: Supplying, Installation, Testing and Commissioning of 13 Passenger MRL Lift)	22/EE(E)/EPED(B-141)/PWD/2018-19/02603	M/s Johnson Lifts Pvt. Ltd.	3100032.00	05.01.2019	03.07.2019	394
7	Construction of normal size swimming pool within the premises of Sarvodaya Vidyalaya, C-Block, Saraswati Vihar, Delhi-110034.	12/EE/EPD-III/PWD/2018-19/03199	M/s A. R. Construction Co	Rs. 1,84,48,027/- Elect. - Rs. 44,44,668/-	17.03.2019	12.09.2019	323
8	Construction of normal size swimming pool within the premises of Govt. Boys Senior Secondary School, Rani Bagh, Delhi-110034.	14/EE/EPD-3/PWD/2018-19/03201	M/s L and N Infracon Pvt. Ltd.	Rs. 1,87,41,587/- Elect.- Rs.46,19,830/-	17.03.2019	12.09.2019	323
9	Construction of Normal Size Swimming Pool within the Premises of Shaheed Captain Haniffuddin Sarvodaya Kanya Vidyalaya Mayur Vihar Phase-1, Pocket 4, Delhi-110091	02/EE/EPD-1/PWD/2018-19/03423	Sh. Anish Ahmed	Rs. - 1,82,18,387/- Elect.- Rs. 39,53,851/-	16.03.2019	15.09.2019	320
10	Sports Complex for Education Department at Village Kair of Assembly Constituency Najafgarh, New Delhi (SH: C/o Admin Block, Change Room, Boundary Wall & Development Works including E&M Services).	13/EE/EPD-3/PWD/2018-19/03200	M/s Kalyan Chandra Goyal & Co.	Rs. 4,30,64,081/- Elect. - Rs. 42,16,963/-	17.03.2019 Shifted - 27.05.2019	12.09.2019 Shifted- 22.11.2019	252
11	(A) C/o SPS Structure (4 storey) for ITI at Ranhola, Delhi. (SH: Providing and fixing down comer and manually operated electronic FA system). (B) C/o SPS Structure (4 storey) for ITI at Bakkarwala, Delhi. (SH: Providing and fixing down comer and manually operated electronic FA system).	02/EE(E)/H EED(B-141)/PWD/2019-20/05319	M/s Royale Meridian (I) Pvt. Ltd.	1118115.00	19.09.2019	18.10.2019	287

It is advised that the works should be completed in the stipulated time as mentioned in the agreement.

TAN No. 4 Delay in Grant of EOT
(Ref Audit Memo No.33 Dated: 04.08.2020)

As per Section 29.8 of CPWD works Manual 2014 which is reproduced below:

29.8 Processing cases of extension of time

- (1) The Assistant Engineer shall decide upon the grant of extension of time within 15 days of the completion of work, if it is in his competence to do so. Otherwise, he shall forward the case with his recommendations to the Executive Engineer within 30 days of completion of work.
- (2) The Executive Engineer shall take a decision within 15 days if it is within his power to do so, or, otherwise, forward the case to the Superintending Engineer with his recommendations within this period.
- (3) The Chief Project Manager/Project Manager/Superintending Engineer should then pass orders within 15 days of the receipt of the extension case from the Executive Engineer. If the orders of the competent authority are not received in time, Executive Engineer should extend the contract before the stipulated date actually expires so that the contract might remain in force, but while communicating this extension of time, he must inform the contractor that this was without prejudice to Government's right to levy compensation under clause 2 of the agreement.
- (4) The sanction of extension of time will in all cases be issued by the Assistant Engineer/Executive Engineer under clause 5 of the agreement in the proforma shown in Appendix 30A (Added as per OM/MAN/221). The form provides that the extension of time is granted without prejudice to right of Government to recover liquidated damages in terms of clause 2 of the agreement. In all cases, a copy of the letter granting extension of time will be endorsed to the concerned Audit/Accounts Officer. While doing so, it should be made clear in the endorsement whether the Chief Project Manager/Project Manager/Superintending Engineer has decided to levy or not to levy compensation or liquidated damages. (Modified vide OM DG/MAN/255 dt. 7.12.2012).
- (5) The decision in regard to levy of liquidated damages for delay in the execution of works in terms of clause 2 of the contract Forms 7 and 8 (and corresponding clause in other contract forms) should not be recorded in the Measurement Book of the concerned work.

During the test check of the records of the unit it has been observed that the permission for extension of time in the following works were not accorded as per the guidelines mentioned above:

Sr. No.	Name of Work & Agreement No.	DOS/DOC/ADOC	EOT (days)	Date of Grant of EOT	Delay in EOT grant as per Section 29.8 (Approx.)
1.	Supply, installation, testing and commissioning of 3 Sets of 500 KVA DG Sets with synchronizing cum AMF cum load sharing point at DDU College, Sec-3, Dwarka Agreement No. 07/EE(E)/B141)/PWD/2014-2015	DOS- 21.09.2014 DOC- 17.07.2015 ADOC- 07.01.2016	202	24.10.2016 (By CPM)	9 months
2.	Supplying, installation, Testing and	DOS- 25.01.2018	68	28.08.2018	3 months

2/c

Commissioning of Panel and other Misc. work at IIT Rajokari, New Delhi Agreement No – 01/AE(E)/EPESD-1/PWD/2017-18	DOC- 23.02.2018 ADOC-01.05.2018		(By AE(E))	
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It is advised that the Grant of EOT should be sanctioned as per the time limits mentioned in the Section 29.8 laid in the CPWD Manual. Similar other cases may also be reviewed.



TAN No.5 Execution of work with abnormally low rate
(Ref. audit memo 30 dated 31.07.2020)

On test check of record, it has been observed that during the year 2016-19 to 2019-20 in the following works, the tender amount was below more than 40% 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 2016-17 and 2019-20 cost of almost all 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. Details are given below:-

S.No.	Name of Work	Agreement No.	Agency	Estimated Cost (Rs.)	Tender Amount (Rs.)	% Below the Estimated Cost
1	C/o Ambedkar University at Sec-3, Rohini, Delhi. (SH : SITC of flood light and boundary wall & gate).	06/EE(E)/EPED (B-141)/PWD/2016-17	M/s Shaka Electrical (India)	2338320.00	1345011.00	-42.48
2	C/o NCC Bhawan at Sec-19, Rohini, Delhi. (SH : SITC of Mechanical Ventilation System).	18/EE(E)/EPED (B-141)/PWD/2016-17	M/s Anand Enterprises	5697790.00	3067299.00	-46.17
3	RMO E.I. & Fans, Lifts, Water supply, Sub- Station, Fire alarm, Fire fighting etc. in Judicial Academy and National Law University at Sec-14, Dwarka, New Delhi (SH: Operation & Maintenance of 12000 LPH X 2 Nos RO Plant Installed at Delhi Judicial Academy & National Law University, Dwarka, New Delhi during 2016-17)	23/EE(E)/EPED (B-141)/PWD/2016-17	M/s Suryansh Enerotech Pvt. Ltd.	1224151.00	656140.00	-46.40
4	C/o DDU College at Sector-3, Dwarka, New Delhi. (SH : Providing and fixing of Chequered plate and other misc. electrical works)	24/EE(E)/EPED (B-141)/PWD/2016-17	M/s M.I. Enterprises	2428938.00	1309999.00	-46.07
5	RMO E.I. & Fans, Lifts, Water supply, Sub- Station, Fire alarm, Fire fighting & D.G.Sets etc. in Judicial Academy and National Law University at Sec-14, Dwarka, New Delhi. (SH: SITC of flood lights above the National Law University campus buildings)	37/EE(E)/EPED(B-141)/PWD/2016-17	M/s Nidhi Enterprises	1093400.00	511000.00	-53.27
6	RMO E.I. & Fans, Lifts, Water supply, Sub- Station, Fire alarm, Fire fighting etc. in Judicial Academy and National Law University at Sec-14, Dwarka, New Delhi (SH: Operation & Maintenance of 12000 LPH X 2 Nos RO Plant Installed at Delhi Judicial Academy & National Law University, Dwarka, New Delhi)	13/EE(E)/EPED (B-141)/PWD/2017-18	M/s Suryansh Enerotech Pvt. Ltd.	985640.00	559250.00	-43.26

7	RMO E.I. & Fans, Lifts, Water Supply, Sub- Station, Fire alarm and Fire fighting & D.G. Sets etc. at DDU College at Sec.3, Dwarka, New Delhi (SH: Misc. Electrical Works)	09/EE(E)/EPED(B-141)/PWD/2018-19	M/s M.I. Enterprises	1128890.00	666158.00	-40.99
8	RMO E.I. & Fans, Lift, Water cooler, RO System, AC system and D.G. Sets installed at Institute of Technology, Rajokari, New Delhi.	10/EE(E)/EPED(B-141)/PWD/2018-19	M/s M.I. Enterprises	2248728.00	1326974.00	-40.99
9	RMO E.I. & Fans, Lifts, Water supply, Sub- Station, Fire alarm, Fire fighting & D.G.Sets etc. in Judicial Academy and National Law University at Sec-14, Dwarka, New Delhi. (SH: Repairing work of solar water heating system)	11/EE(E)/EPED(B-141)/PWD/2018-19	M/s Nova Energie	1208770.00	591089.00	-51.10
10	RMO E.I. & Fans, Lifts, Water Supply, Sub- Station, Fire alarm and Fire fighting, Central A/c plant, Water Softening Plant, D.G. Sets, EPABX & Audio Video System etc. at Delhi Judicial Academy and National Law University at Sec.14, Dwarka, New Delhi (SH: Providing and fixing of LED Light Fittings).	13/EE(E)/EPED(B-141)/PWD/2018-19	M/s Shanti Trading Co.	932140.00	533650.00	-42.75
11	RMO E.I. & Fans, Lifts, Water supply, Sub- Station, Fire alarm, Fire fighting etc. in Judicial Academy and National Law University at Sec-14, Dwarka, New Delhi. (SH: Operation & Maintenance of RO Plant & Water Softening Plant)	15/EE(E)/EPED(B-141)/PWD/2018-19/02321	M/s Suryansh Eneritech Pvt. Ltd.	1177380.00	693359.00	-41.11
12	RMO EI and Fans Lifts Water Supply Sub Station Fire alarm and Fire fighting Central AC plant Water Softening Plant DG Sets EPABX and Audio Video System etc at Delhi Judicial Academy and National Law University at Sec 14 Dwarka New Delhi. (SH : Repairing of fire fighting system)	18/EE(E)/EPED(B-141)/PWD/2018-19	M/s M.I. Enterprises	3012854.00	1799879.00	-40.26

It is advised that pursue the matter at your own level with the request to confirm that there is no loss to government and work has been successfully completed under intimation to the audit.


1/10
A.J.H.A.H. No. 7

DETAILS OF MEMOS FOR THE AUDIT PERIOD

Memo No.	DETAILS OF PARA	DETAILS OF RECOVERY (AMT)			INCORPORATED IN PARA NO.	WHETHER PARA / TAN	Page No.
		RAISED	RECOVERED ON SPOT	BALANCE			
1 to 23 & 28	Record Memo	-	-	-	6	Para	-
24	Non Deposit of Lapsed Security deposits and withheld amount in Govt. Fund	-	-	-	1	Para	-
25	Non-review of Hindrance Register	-	-	-	-	TAN	-
26	Awarding the work without the site clearance	-	-	-	-	TAN	-
27	Purchase through GeM	-	-	-	-	-	-
29	Provision of contingency and its utilization during the period 2016-17 to 2019-20	-	-	-	2 3	Para Para	-
30	Execution of Work with Abnormally low rate	-	-	-	4	Para	-
31	Delay in Completion of Work	-	-	-	-	TAN	-
32	Short Deduction of TDS	-	-	-	5	Para	-
33	Delay in Grant of EOT	-	-	-	-	TAN4	-
34	Cancelled/Rescind work	-	-	-	-	-	-
35	Short Deduction of TDS	-	-	-	5	Para	-
	TOTAL						
TOTAL MEMOS=35(24 Record Memo+11 Audit memo), SETTLED=24, PARA=06 ,TAN= 04)							

Verification of remittances at Page- /c