

DIRECTORATE OF AUDIT
GOVT. OF NCT DELHI
DELHI SECRETARIAT,
NEW DELHI - 110002

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Sub:- Audit Report of Executive Engineer (E), PB & East Electrical Division, Delhi Secretariat, New Delhi-110002.(1496/12) for the period 2020-21 to 2022-23.

INTRODUCTION:-

The accounts of office of the Office of PWD, **Executive Engineer (E), PB & East Electrical Division, Delhi Secretariat, New Delhi-110002. for the period 2020-21 to 2022-23.** Were test audited by the Audit Party No XXV during the period 15.11.2023 to 29.11.2023 (10 Working Days) by Shri Sushil Kumar, (I.A.O./Sr. A.O).

AIMS AND OBJECTIVES:-

The Division M-253 falls under the jurisdiction of Chief Engineer (East) Maintenance, Public Works Department and is headed by the Executive Engineer (Electrical), Players' Building & East, 2nd Floor, Delhi Sachivalaya, New Delhi, who is also functioning as DDO. There are 04 Sub-Divisions under the jurisdiction of EE (Electrical). The Division is a maintenance division and responsible for maintenance of electrical fittings, accessories and equipment at Delhi Sachivalaya and various buildings and street lights at East Delhi.

Detail of HOO/DDO/AAO/Cashier during 2020-21 to 2022-23

HOO/DDO

S.No.	Name	Designation	Period of stay in Division of Date
1.	Sh. H.P. Sharma	Executive Engineer (E)	01.04.2020 to 24.08.2022
2.	Sh. B. Biswas	Executive Engineer (E)	24.08.2022 to 19.12.2022
3.	Sh. V. A. Gupta	Executive Engineer (E)	19.12.2022 to 19.09.2023
4.	Sh. V.S. Saxena	Executive Engineer (E)	19.09.2023 to till date

AAO

S.No	Name	Designation	Period of stay in Division of Date
1.	Sh. Pankaj Gupta	AAO	01.04.2020 to 31.10.2022
2.	Sh. Sanjay Thapa	AAO	01.11.2022 to till date

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Cashier

S.No.	Name	Designation	Period of stay in Division of Date
1.	Sh. Pardeep Chand Phuloria	UDC	01.04.2020 to 07.02.2022
2.	Sh. Atma Ram	UDC	08.02.022 to till date

Sanctioned Strength as on 31.03.2023

S.No.	NAME OF POST	SANCTIONED	VACANT
		FILLED	
1.	Group A	01	NIL
2.	Group B	13	03
3.	Group C	14	07
4.	Work Charged Staff	8	0
	Total	36	10

1. Budget and Expenditure Detail

(Amounts in Lakhs.)

Year	NON Plan		
	Budget Allotted	Expenditure Made	Balance
2020-21	3590.00	3395.35	194.65 ✓
2021-22	4865.90	4716.80	149.10 ✓
2022-23	4177.00	4150.97	26.03 ✓

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Statutory Audit

As informed by the Executive Engineer (E), PB & East Electrical Division, (M-253), the AGCR Audit of this office has been conducted by the AGCR up to financial year 2022-23.

Maintenance of Records:-

The maintenance of records of **Executive Engineer (E), PB & East Electrical Division, Delhi Secretariat, New Delhi-110002.(1496/12) for the period 2020-21 to 2022-23.** was found satisfactory subject of observations made in current audit report and in test audit note.

Old Audit report

There were 11 audit para's outstanding in the previous audit report with recovery of Rs. 8880/-. 06 Old Outstanding Audit paras including recovery of Rs. 8880/- have been settled on the basis of reply/taken afresh. Remaining 05 Old outstanding paras taken in current audit report.

(A) Details of Old Outstanding Paras:-

S. No.	Year	Total Para's	Para Settled	Para no. Of settled para's	Outstanding Para's
1.	2013-2020	11	06	1,2,5,6,8 & 11.	3,4,7,9 & 10. (05)
Total		11	06		05

(B) Details of Old Recovery:-

Sr. No.	Year	Para N	Brief of the Para's	Total Amount (in Rs)	Amount Recovered (in Rs)	Balance (in Rs)
1	(2013-2020)	05	Irregular payment of transport Allowance amounting to Rs.7440/-	7440/-	7440/-	NIL
2	(2013-2020)	06	Short deduction of UTGEIS subscription amounting to Rs.1440/- from the official.	1440/-	1440/-	NIL
TOTAL				8880/-	8880/-	NIL

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PART-I

Old Audit Report (2013-14 to 2019-20)

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Directorate of Audit
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List of Para (Order by Audited Year & Para)

View Det

Department :Public Works (PWD)							
Sub department:(M-253) EE(E), (South) PB & Electrical Division M-253, Delhi Secretariat, Delhi (1496/12)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2013	2020	1		Execution of work with abnormally low rate	O	0
2	2013	2020	2		Non completion of work	O	0
3	2013	2020	3		Non levy of compensation in delayed work Rs. 3437359/-	O	0
4	2013	2020	4		Unrealistic Estimates	O	0
5	2013	2020	5		Irregular payment of Transport Allowance	O	7440
6	2013	2019	6		Short deduction of UTGEIS subscription amounting to Rs. 1440/- from the official	O	1440
7	2013	2020	7		Irregularities in hiring of vehicle under work head (work contingency)	O	0
8	2013	2020	8		Provision of contingency and its utilization during the period 2013-2020	O	0
9	2013	2020	9		(a) Purchase made outside GeM (b) Purchase of stationery stores beyond the financial powers	O	0
10	2013	2020	10		Undue benefit given to the contractor	O	0
11	2013	2020	11		Non production of Records	O	0

* NOTE:
'O'- Outstanding Paras.
'R' -Reply submitted by the Department/Units.
'C'- Comment by the Directorate of Audit on reply submitted.

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CURRENT AUDIT REPORT (2013-14 to 2019-2020)

Para No. 1:- Execution of work with abnormally low rate.
(Ref. Audit Memo No.12 dated 27.07.2020)

On test check of record, it has been observed that during the year 2017-18 and 2018-19 in the following works, the tender amount was below more than 45% 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. It raises a serious question about the quality of work done and the method of estimation of the work. It needs elucidation that how the department ensures quality with this abnormally low rate quoted work. The below mentioned work should be referred to QCC of the department and report should be obtained. Details are given below:-

S.No.	Agreement No.	Name of Work	Agency	Estimated Cost (Rs.)	Tender Amount (Rs.)	% Below the Estimated Cost
1	07/2017-18	RMO various Electrical & mechanical Services installed at Gomukh Tower Kaushambi Ghazibad and police station Madhu Vihar, Mandwali Fazalpur, Mayur Vihar Phase-I, Delhi. (SH:-Replacement of damaged cable, submain & MCCB)	M/s D N K Enterprises	805949	421250	47.73
2	89/2017-18	RMO E&M services at BPIBS & AIT Shakarpur, Delhi (SH:-Supply of Electrical items)	M/s Agarwala Traders	479175	212000	55.76
3	92/2017-18	Supplying and fixing of LED fitting in BPIBS, Shakarpur, Delhi	M/s Nidhi Enterprises	1042558	523,100	49.83
4	100/2017-18	Providing electrical and mechanical services of EI and fans, RMO DG sets, station equipments, lifts, fire fighting and fire alarm system at Shaheed Rajguru college of Applied Science for Women at Vasundhra Enclave Delhi. (SH:-Repairing of Access Point in existing LAN Server)	M/s Star Enterprises	566306	305400	46.07
5	104/2017-18	Supplying and replacement of Conventional Light fitting with LED fitting at Delhi Sachivalaya for energy Conservation	M/s Electric India Conral Devices	10752900	5080000	52.76
6	105/2017-18	RMO E&M services at BPIBS & AIT Shakarpur, Delhi (SH:-Augmentation of Existing LAN System)	M/s Web Info Tek	473282	236700	49.99
7	19/2018-19	MOEI & Fans i/c Compound Lighting for Fire Station at Mayur Place, Dallupura, Mandawali & Kalyanwas, Delhi(SH: Repairing of EI & Compound Lights)	M/s S.R.P Electrical & Mechanical Works	754847	352400	53.32
8	82/2018-19	RMO A C installed at Delhi Sachivalya	Blue Star	960000	450000	53.13

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	88/2018-19	RMO Street lights, Pumps & EI of various underpasses, RUB ways, Subways and underneath of flyovers under PWD M-253, Delhi Sachivalaya, New Delhi (SH: Operation & Maintenance of DG. Sets, Sub Station, Pump sets for underpasses, Subways i/c general maintenance of subways, FOB's and underneath of flyover)	Shaka electricals (india)	4663016	2797600	40.00
10	93/2018-19	Annual running maintenance operation of street light high mast through 2018-19 (SH: Comprehansive maintenance of LED & Conventinal street light fitting in east delhi)	M/s Sona Engineers	4570888	1881360	58.84

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

Para No. 2:- Non completion of work. (Ref. Audit Memo No.13 dated 28.07.2020)

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.	Agreement No.	Name of Work	Agency Name	Tendered Amount	DOS	DOC	Delay (Approx.) Till date (28.07.20)
1	13/2018-19	RMO Sub-Station, D.G. Sets and lifts installed at Delhi Sachivalaya, New Delhi. (SH:-Annual maintenance of Labotek Make Automatic Voltage Stabilizer installed at Delhi Sachivalaya New Delhi.)	M/s Labotek	1,236,000	12.05.2018	11.05.2020	2 Month
2	33/2018-19	RMO Electrical and Mechanical Services at AIACT & R Geeta Colony, Delhi. (SH: Annual Comprehensive Maintenance of 7 Nos. RO of Eureka Forbes Make).	M/s Vivek Associates	90,180	13.07.2018	12.07.2019	1 Year
3	45/2018-19	Design, Supply, Installation, Testing and commissioning of high mast type sport lighting system for Athletic cum football ground at East Vinod Nagar Sport Complex, East Delhi- as per IAAF/FIFA standards)	M/s Lighting Technologies India Pvt Ltd.	16,525,845	06.08.2018	05.12.2018	1 Year, 7 Month

Except one work at S.No 13 Agreement No 67 (2019-20)

All work completed on the basis of agreement No 67 (2019-20) work taken

As per Audit

4	17/2018-19	RMO Electrical & Mechanical services installed at various buildings (East) under PWD EMD M-253, New Delhi. (SH:- Providing, Data Entry/Computer Operators at Delhi Sachivalaya).	M/s Krishna Electrical Works,	551,976	09.08.2018	08.08.2019	11 Month
5	49/2018-19	EOR of Electrical installation at Police Station Jagatpuri i/c attached quarters Delhi (SH:- Provision of repair of Type I,II and IIIrd quarters	M/s Sigma Radio Electric Corporation	2,133,103	20.08.2018	19.10.2018	1 Year,9 Month
6	58/2018-19	Renovation of MP Hall in Govt Co-ed Sr. Sec School IP Extension (School ID:- 1002189) (SH:- Providing EI and AC Plant)	M/s Krishna Electrical Works	2,610,412	30.08.2018	29.09.2018	1 Year,9 Month
7	72/2018-19	RMO Electrical & Mechanical services installed under SDM-2531 at Delhi Sachivalaya (SH: Providing E.I., Fans and AC system in Creche.)	M/s R.R. Electricals	309,080	13.10.2018	12.11.2018	1 Year,8 Month
8	90/2018-19	RMO UPS System, Audio Visual Systems, LAN system & Stage Lighting System at Delhi Sachivalaya (SH: Providing and fixing of LAN point at different locations of Delhi Sachivalaya	M/s Web Infotech	1,069,700	06.12.2018	05.06.2019	1 Year,1 Month
9	63/2018-19	RMO of Lifts & Escalators under PWD M-2531, Delhi Sachivalaya, New Delhi. (SH: Comprehensive maintenance of 4 Nos, 13 Passenger capacity Lifts (Machine Room Less) at UP Link Road & Operation & Comprehensive maintenance of 2Nos Techno Make Escalators at Ghazipur FOB)	M/s Techno Industries Private Limited	1,606,080	28.08.2018	27.08.2019	11 Month
10	11/2019-20	Running Maintenance and operation of swimming pool in SKV (Annie Besant) Pocket-B, Mayur Vihar Phase-II (School ID:-1002029) & RSKV West Vinod Nagar (School ID:-1002032) Delhi.	M/s A.K. Electric Works	1,246,000	16.06.2019	29.02.2020	4 Month
11	12/2019-20	RMO System installed at Delhi Sachivalaya New Delhi (Annual Comprehensive Maintenance and Operation of VRF VRV System in car Parking area Gate No7 (Sachivalaya Annexe) Delhi Sachivalaya New Delhi.	M/s L.G Electronics Ltd. D-3 P&B A Wing 3rd floor Prius building District Centre saket	956,400	17.06.2019	16.06.2020	1 Month
12	61/2019-20	RMO AC system installed at Delhi Sachivalaya, New Delhi. (SH: Replacement of existing old Air Handling Units at various location at Delhi Sachivalaya, New Delhi).	M/s Hilltop Refrigeration	7,339,400	28.11.2019	27.02.2020	5 Month
13	67/2019-20	RMO AC System installed at Delhi Sachivalaya New Delhi. SH: Replacement of rusted / damaged fire damper and actuator at Delhi Sachivalaya	M/s Krishna Electrical Work	1,835,250	22.12.2019	21.02.2020	5 Month

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	86/2019-20	RMO AC System installed at Delhi Sachivalaya New Delhi. (SH:- Repairs to rolling shutter, cable trench cleaning at AC Plant Room)	M/s Mudan Associates	969,214	20.02.2020	19.04.2020	3 Month
15	92/2019-20	RMO air Conditioning system installed at Delhi Sachivalaya, New Delhi. (SH: Replacement of split window AC units and fan coils unit)	Naj Refrigerator	2994061	19.03.2020	28.05.2020	2 Month
			TOTAL	4,14,72,701			

From the above it is evident that the 15 works having tendered cost of Rs. 4,14,72,701/- were not completed till date.

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

Para No - 01

Para No. 3:- Non levy of compensation in delayed work Rs.34,37,359/-.
(Ref. Audit Memo No.14 dated 28.07.2020)

As per Clause 2 of the General conditions of contract, if contractor fails to maintain the required progress of work the department should levy a penalty @1.5% per month on delay to be computed on per day basis subject to 10% of the tendered value of the work.

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

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

Sl. No.	Agreement No.	Name of Work	Agency Name	DOC	Delay (Approx.) Till date (28.07.20)	Tendered Amount	Amount of compensation not levied (@1.5% per month subject to 10% of TA) (Rs.)
1	13/2018-19	RMO Sub-Station, D.G. Sets and lifts installed at Delhi Sachivalaya, New Delhi. (SH:- Annual maintenance of Labotek Make Automatic Voltage Stabilizer installed at Delhi Sachivalaya New Delhi.)	M/s Labotek	11.05.2020	2 Month	1,236,000	37,080

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2	33/2018-19	RMO Electrical and Mechanical Services at AIACT & R Geeta Colony, Delhi. (SH: Annual Comprehensive Maintenance of 7 Nos. RO of Eureka Forbes Make).	M/s Vivek Associates	12.07.2019	1 Year	90,180	9,018
3	45/2018-19	Design, Supply, Installation, Testing and commissioning of high mast type sport lighting system for Athletic cum football ground at East Vinod Nagar Sport Complex, East Delhi- as per IAAF/FIFA standards)	M/s Lighting Technologies India Pvt Ltd.	05.12.2018	1 Year, 7 Month	16,525,845	1,652,585
4	46/2018-19	RMO Electrical & Mechanical services installed at various buildings (East) under PWD EMD M-253, New Delhi. (SH:- Providing, Data Entry/Computer Operators at Delhi Sachivalya).	M/s Krishna Electrical Works,	08.08.2019	11 Month	551,976	55,198
5	49/2018-19	EOR of Electrical installation at Police Station Jagatpuri i/c attached quarters Delhi (SH:- Provision of repair of Type I, II and IIIrd quarters	M/s Sigma Radio Electric Corporation	19.10.2018	1 Year, 9 Month	2,133,103	213,310
6	58/2018-19	Renovation of MP Hall in Govt Co-ed Sr. Sec School IP Extension (School ID:- 1002189) (SH:- Providing EI and AC Plant)	M/s Krishna Electrical Works	29.09.2018	1 Year, 9 Month	2,610,412	261,041
7	72/2018-19	RMO Electrical & Mechanical services installed under SDM-2531 at Delhi Sachivalaya (SH: Providing E.I., Fans and AC system in Creche.)	M/s R.R. Electricals	12.11.2018	1 Year, 8 Month	309,080	30,908
8	90/2018-19	RMO UPS System, Audio Visual Systems, LAN system & Stage Lighting System at Delhi Sachivalaya (SH: Providing and fixing of LAN point at different locations of Delhi Sachivalaya	M/s Web Infotech	05.06.2019	1 Year, 1 Month	1,069,700	106,970
9	63/2018-19	RMO of Lifts & Escalators under PWD M-2531, Delhi Sachivalaya, New Delhi. (SH: Comprehensive maintenance of 4 Nos, 13 Passenger capacity Lifts (Machine Room Less) at UP Link Road & Operation & Comprehensive maintenance of 2Nos Techno Make Escalators at Ghazipur FOB)	M/s Techno Industries Private Limited	27.08.2019	11 Month	1,606,080	160,608
10	11/2019-20	Running Maintenance and operation of swimming pool in SKV (Annie Besant) Pocket-B, Mayur Vihar Phase-II (School ID:-1002029) & RSKV West Vinod Nagar (School ID:-1002032) Delhi.	M/s A.K. Electric Works	29.02.2020	4 Month	1,246,000	74,760

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11	12/2019-20	RMO System installed at Delhi Sachivalaya New Delhi (Annual Comprehensive Maintenance and Operation of VRF VRV System in car Parking area Gate No7 (Sachivalaya Annexe) Delhi Sachivalaya New Delhi.	M/s L.G Electronics	16.06.2020	1 Month	956,400	14,346
12	61/2019-20	RMO AC system installed at Delhi Sachivalaya, New Delhi. (SH: Replacement of existing old Air Handling Units at various location at Delhi Sachivalaya, New Delhi).	M/s Hilltop Refrigeration	27.02.2020	5 Month	7,339,400	550,455
13	67/2019-20	RMO AC System installed at Delhi Sachivalaya New Delhi. SH: Replacement of rusted / damaged fire damper and actuator at Delhi Sachivalaya	M/s Krishna Electrical Work	21.02.2020	5 Month	1,835,250	137,644
14	86/2019-20	RMO AC System installed at Delhi Sachivalaya New Delhi. (SH:-Repairs to rolling shutter, cable trench cleaning at AC Plant Room)	M/s Mudan Associates	19.04.2020	3 Month	969,214	43,615
15	92/2019-20	RMO air Conditioning system installed at Delhi Sachivalaya, New Delhi. (SH: Replacement of split window AC units and fan coils unit)	Naj Refrigerator	28.05.2020	2 Month	2994061	89,822
TOTAL						41,472,701	3,437,359

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

Para-02

Para No. 4:- Unrealistic Estimates.(Ref. Audit Memo No.15 dated 28.07.2020)

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

Test check of the records revealed that in the following works there were no inconsistency between the tendered amount and actual payment made:-

S.No.	Agmt. No.	Name of work	Agency	Tender Amount (Rs.)	Actual Payment made (Rs.)	Difference between Tender Amount & Actual payment made (Rs.)
1	21/2016-17	Replacement of EPABX exchange at Delhi Secretariat, New Delhi	M/s Topaz Services Corporation	4,977,000	6,924,513	1,947,513

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2	01/2017-18	MOEI and Fans i/c compound light and Pump set at various police station and attached residential quarters under M-2534. (SH:-Day to day maintenance and operation of EI and fans and compound light i/c water, supply and sewage pumps at police station shakarpur, Police station Geeta Colony and police station Jagatpuri.)	M/s Bharat Elevator	1,708,800	1,997,356	288,556
3	04/2017-18	RMO AC System installed at Delhi Sachivalaya, New Delhi (SH:- Providing & installation Ads software for newly NAE controller of Johnson Control Make IBMS of AC System).	M/s Pramod Engineering	2,898,875	3,469,209	570,334
4	05/2017-18	Provision of DG Set for power backup in Ambedkar Polytechnic Shakarpur, Delhi (SITC of L.T. Panel i/c Cable Laying & earthing for D.G. set).	M/s Goel Electric Works	2,172,800	2,695,635	522,835
5	12/2017-18	Providing and fixing water cooler in various School under Division M-253, Delhi Sachivalaya New Delhi	M/s Krishna Electrical Works	1,444,213	1,784,478	340,265
6	28/2017-18	Providing electrical and mechanical services of EI and fans, RMO DG sets, station equipments, lifts, fire fighting and fire alarm system at Shaheed Rajguru College and Hostel premises at Vasundhra Enclave Delhi. (SH:- Comprehensive maintenance of 30,60,100 & 150 KVA Megnaflux CVCF).	M/s Labo Tek	1,063,512	1,320,906	257,394
7	39/2017-18	Up-gradation of schools:- 1. RSKV No. 1 Shakarpur(School ID: 1002196), 2. RSKV No. 2 Shakarpur(School ID: 1002193), 3. Govt Co-Ed. SS School, Shivpuri(School ID:-1003205) 4. Govt. Co-Ed. SS School, Preet Vihar(School ID: 1002351), 5. GSKV Laxmi Nagar (School ID: 1003028), 6. Govt. Girls SS School, Lalita Park (School ID:1003260) 7. GSKV Radhey Shyam Park, (School ID:1003153) (SH:-Providing of EI and fans)	M/s Nidhi Enterprises	3,403,250	4,161,916	758,666
8	43/2017-18	Upgradation of Class classroom, Floors, Corridor, toilet, Labs, Stairs & Other misc work 1) RSKV Kalyanvas(2) RSKV JJ Colony Khichripur (3) RSKV East Vinod Nagar (4) RSKV Mandawali (5) Govt. Co-ed School Khichripur.	M/s Pratham Enterprises	2,193,240	2,679,134	485,894
9	4/2018-19	RMO AC system installed at Delhi Sachivalaya, New Delhi. (SH: Supply & Replacement of Air Handling Units No. 32,37,39,42,50,66 and Fan coil units at various location at Delhi Sachivalaya, New Delhi)	M/s Super Electrical	1,699,000	2,084,673	385,673

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10	7/2018-19	RMO E&M services at DCE, LM Bund Road Shastri Nagar, Geeta Colony, & Laxmi Nagar Fire Station Nizamuddin and West Yamuna Bank, VREC Centre Azad Nagar, Rajgarh Colony, and B-Block DC Office Delhi (SH:- Operation and Maintenance of EI and Fans and Pump set at Geeta Colony and Laxmi Nagar Fire Station i/c residential Quarters)	M/s Parasar Electrical & Ref	1,188,000	1,366,280	178,280
11	14/2018-19	RMO AC System installed at Delhi Sachivalaya, New Delhi (SH:- Supply and Replacement defective equipments of PA System & defective temperature sensor, diffractional pressure switch of Integrated Building Maintenance system at Delhi Sachivalaya)	M/s Pramod Engineering	1,714,100	2,111,438	397,338
12	40/2018-19	Providing electrical and mechanical services of EI and fans, RMO DG set, Sub-station equipment's, lifts, fire fighting and fire alarm system at Maharaja Agresen College and Hostel premises at Vasundhra Enclave, Delhi. (SH:- Annual comprehensive Maintenance & Operation of LG make inverter VRV/VRF type Air Conditioning units)	M/s L.G Electronics India	4,440,210	5,191,346	751,136
13	119/2018-19	RMO Street lights, Pumps and E.I. of various underpasses, RUB ways, subways and underneath of flyover under PWD M-253 at Delhi Sachivalaya, New Delhi. (SH Desilting of sumps at Various pump houses in underpasses.)	M/s Krishna Electricals Work	1,080,000	1,302,379	222,379
14	04/2019-20	RMO AC System installed at Delhi Sachivalaya New Delhi. (SH:- Supply & Replacement of Air Handling Units at various location as and when required at Delhi Sachivalaya New Delhi)	M/s Arora Electrical Works	1,867,150	21,947,071	20,079,921
					TOTAL	27,186,184

From the above it indicates that the estimates were prepared in casual manner and proper site conditions were overlooked. It is also evident that the amount put to tender and amount actually paid in above 14 works executed during the year 2016-17 & 2019-20 there amount of works were escalated aggregating to Rs. 2.71 Crore.

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

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Para No. 5:- Irregular payment of Transport Allowance amounting to Rs.7440/-.
(Ref. Audit Memo No.19 dated 29.07.2020)

As per M.F., O.M. No. 21(1)/97-E.II(B) dated 03.10.1997, Transport allowance is given to all employees to compensate the cost incurred on account of commuting between the place of residence and the place of duty. The allowance is not admissible to employees who have not been provided with the facility of Government transport. **From 22.02.2002, this allowance will not be admissible if a Government employee is absent from duty full calendar month (s) due to leave, training, tour etc. vide M.F. OM. 21(1)/97-E.II(B) dated 22.02.2002.**

During the course of scrutiny of PBR & Service Book it has been observed that transport allowance had been paid to the following person(s) when he/she was on leave for full calendar month.

Sell the goods 29/11/2025

Sr. No.	Name and designation	Month	Nature of leave taken	Recovery of transport allowance
1.	Sh. Omveer Singh, Pump Operator	04/2015	Medical Leave 27/03/15 to 09/05/15	04/2015 ----- Rs. 3408
2.	Sh. Ram Ujagar, Pump Operator	03/2019	Medical Leave 27/02/19 to 06/04/19	03/2019----- Rs.4032
			Total	Rs.7440

The aforesaid short recovery of transport allowance amounting to Rs.7440/- may be made from the concerned employee and compliance may be shown to audit. Similar other cases of short recovery of transport allowance in respect of other employees may be reviewed and short recovery, if any be recovered under intimation to audit.

Para No. 6:- Short deduction of UTGEIS subscription amounting to Rs. 1440/- from official of the Division. (Ref. Audit Memo No.20 dated 29.07.2020)

The rate of subscription to the erstwhile Group 'D' employees placed in PB-1 with grade pay of Rs. 1800 and classified as Group 'C' is at Rs. 30 per month w.e.f. January, 2011 onwards vide GOI, Ministry of Finance, Deptt. of Expenditure OM No. 7 (1)/EV/2008 dated 10.09.2010.

During test check of PBR for the audit period, it has been noticed that the UTGEIS subscription for Group 'D' employees who placed in PB-1 not deducted at the enhanced rate of Rs. 30/- from the month of Jan. 2011 as per details given below:

Amit Bhatt

Sell the goods 29/11/2025

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S.No	Name (Sh./Smt./Km.)	Period of UTGEIS	No. of Months	Subscription deducted per month (in Rs.)	Subscription to be deducted per month as per rules (in Rs.)	Difference to be recovered per month (in Rs.)	Total Recovery (in Rs.)
1	Dinesh Kumar, Khalasi (DOJ:04.01.1995)	01/11 to 12/18	96	15	30	15	1440
TOTAL							1440

Recovery of short deduction of Rs. 1440/- towards UTGEIS in r/o above official be made after due verification under intimation to audit. Further, all similar other cases may also be reviewed and recovery, if any, be made under intimation to the audit.

Para No 03

**Para No. 7:- Irregularity in Hiring of Vehicle under Work Head (Work Contingency).
(Ref. Audit Memo No.21 dated 29.07.2020)**

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

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

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

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

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

Ami Bhatt

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	Work Order / Agreement No.	Charged to Work	Duration of hiring of vehicle	Expenditure incurred
1	WO-05/2016-17	RMO Electrical & Mechanical Services under Sub Division M-2532 at Delhi Sachivalaya (SH: Hiring of Vehicle)	12 Months	4,50,540.00
2	WO-02/2018-19	RMO Electrical & Mechanical Services under Sub Division M-2531 at Delhi Sachivalaya (SH: Hiring of Inspection Vehicle)	09 Months	3,54,078.00
3	Aggmt. No.18/2019-20	RMO of Street lights & High mast through agency etc. As required during 2018-19 (SH: Hiring of inspection vehicle of street light & storm water pump in trans Yamuna area)	12 Months	3,64,885.00
			Total	11,69,503.00

As per order stated above, the Finance Department, GNCT of Delhi is competent for granting approval for hiring of vehicles on functional requirement. The Executive Engineer may please be provided the copy of approval of Finance Department for hiring of private vehicles under various work as mentioned above, otherwise the expenditure amounting to Rs. 11,69,503/- incurred on a/c of hiring of private vehicle may please be got regularized from the Finance Department under intimation to Audit.

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

Para No. 8:- Provision of Contingency and its Utilization during the period 2013-14 to 2019-20.
(Ref. Audit Memo No.22 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 course of audit of financial year 2013-14 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:

Financial Year 2013-14 to 2019-20					
S.No.	CV No.	Date	Type of Bill	Charged to	Amount
1	1	07.10.2013	BSES Bill	A/R & M/O	165,000.00
2	29	10.10.2013	Stationery Bill	A/R & M/O	16,403.00
3	101	28.10.2013	MTNL Bill	A/R & M/O	5,835.00
4	86	17.04.2014	MTNL Bill	A/R & M/O	4,438.00

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5	61	22.05.2014	MTNL Bill	A/R & M/O	4,543.00
6	26	17.09.2014	Stationery Bill	A/R & M/O	10,395.00
7	2	08.04.2015	Computer Repairing	A/R & M/O	17,900.00
8	67	21.04.2015	Stationery Bill	A/R & M/O	13,383.00
9	36	18.05.2015	MTNL Bill	A/R & M/O	5,127.00
10	64	25.04.2016	MTNL Bill	A/R & M/O	1,764.00
11	16	09.05.2016	MTNL Bill	A/R & M/O	3,773.00
12	41	12.01.2017	Computer Repairing	A/R & M/O	7,770.00
13	148	22.05.2017	Computer Stationary	A/R & M/O	9,900.00
14	46	09.06.2017	Stationery Bill	A/R & M/O	16,384.00
15	71	19.06.2017	MTNL Bill	A/R & M/O	1,395.00
16	98	31.07.2018	Computer Repairing	A/R & M/O	2,478.00
17	66	20.08.2018	MTNL Bill	A/R & M/O	2,559.00
18	36	07.12.2018	Computer Repairing	A/R & M/O	6,844.00
19	19	29.04.2019	MTNL Bill	A/R & M/O	2,477.00
20	35	18.06.2019	Computer Repairing	A/R & M/O	20,988.00
21	17	17.10.2019	MTNL Bill	A/R & M/O	2,477.00
22	16	11.11.2019	MTNL Bill	A/R & M/O	2,477.00
23	48	27.11.2019	Conveyance Charges	A/R & M/O	1,000.00
24	19	10.12.2019	MTNL Bill	A/R & M/O	2,477.00
Total					327,787.00

The Department may take necessary action to regularize Rs.3,27,787/- with the approval of Finance Department, Govt. of NCT of Delhi in terms of OM No. F.1(9)/2015-16/Fin-Exp-4/Infra/6277-6416 dated 22.12.2015.

Para 4

Para No. 9:- (a) Purchase made outside GeM. (Ref. Audit Memo No. 23 dated 31.07.2020)

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

On the Scrutiny of Bills/vouchers provided, it has been noticed that Division office continued to make purchases regularly from M/s Kendriya Bhandar without procuring a non-availability certificate from GeM. Some examples are as under:-

Sr. No.	Voucher No.	Date	Amount paid	Item Purchased
1	132	26.12.2018	34,993.00	Stationery
2	16	16.10.2019	21,884.00	Stationery
3	50	26.06.2019	22,610.00	Stationery
Total			79,487.00	

Amir Khan

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(b) Purchase of Stationery Stores beyond the financial powers delegated to HOO

As per delegation of financial powers, the Executive Engineer being Head of Office has empowered to purchase stationery stores upto Rs.10,000/- per annum. But on perusal of above table, it has been observed that the stationery store items has been purchased beyond Rs.10,000/- per annum.

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

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Para No. 10:- Undue benefit given to the Contractor.
(Ref. Audit Memo No. 24 dated 31.07.2020)

Agreement No. 40/EE(E)/ PWD, M-253/2018-19

Name of Work :- Providing electrical and mechanical services of EI and fans, RMO DG set, Sub-station equipment's, lifts, fire fighting and fire alarm system at Maharaja Aggrasen College and Hostel premises at Vasundhra Enclave, Delhi. (SH:- Annual comprehensive Maintenance & Operation of LG make inverter VRV/VRF type Air Conditioning units).

The above mentioned work with an estimated cost of Rs.44,41,136/- (Rs. Forty Four Lakh Forty One Thousand One Hundred Thirty Six only) was awarded to Sh. M/s L.G Electronics India at a tender cost of Rs.44,40,210/- (Rs. Forty Four Lakh Forty Thousand Two Hundred Ten only) vide Agreement No. 40/EE(E)/ PWD, M-253/2018-19. The stipulated date of start and completion were 03.08.2018 and 02.08.2019 respectively and actual date of completion was 02.10.2019.

During the scrutiny of work it has been noticed in Agreement No. 40/EE(E)/ PWD, M-253/2018-19 that the stipulated date of completion of work was 02.08.2019 and the actual date of completion was 02.10.2019. It means that the Department granted extension of time up to 02.10.2019 without levy of any penalty/compensation, and accepts the delay on its part. The tender cost of the above work was Rs.44,40,210/- i.e. 0.02% above the estimated cost of Rs. 44,41,136/-.

The total payment of Rs. 51,91,346/- (Rs. Fifty One Lakh Ninety One Thousand Three Hundred Forty Six only) was made to the contractor up to final bill. This means an extra payment amounting to (Rs.51,91,346 - Rs.44,40,210=Rs.7,51,136/-) was made to the contractor for deviation.

It seems that estimate was prepared in a casual manner by the Planning Branch and undue benefit was given to the contractor for making extra payment amounting to Rs.7,51,136/- (Rs. Seven Lakh Fifty One Thousand One Hundred Thirty Six only) for deviation.

Anil Bhatt

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

Para No. 11:- Non Production of Records

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

1. Property Register
2. Fidelity/Surety bond
3. Condemnation files/records
4. Security Deposit Register
5. Inspection Register of Sub-division

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29/11/2023

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

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PART-III

TAN-1: -Public Works (Suspense) Deposit. (Audit Memo No. 11 dated: 27.07.2020)

During the test audit of Monthly Accounts of Executive Engineer (E), PB & East Electrical Division, (M-253), Delhi Secretariat, New Delhi-110002 for audit period 2013-14 to 2019-20, it has been observed that a heavy outstanding/unclaimed/unadjusted balances is still lying in 8443-part-II/III/IV/V as on 31/03/2020, as per the detail given below:-

Classes of Details	Opening Balances	Credits during the month	Total (2+3)	Debit during the month	Closing Balance (4-5)
1	2	3	4	5	6
Civil Deposits Deposits made by sub-ordinates as Security (Part I)	0	0	0	0	0
Civil Deposits Security Deposits (Part-II)	14459426	148916	14608342	362761	14245581
Civil Deposits Public Works Deposits (Part-III)	12075416	0	12075416	45325	12030091
Civil Deposits Unclaimed Deposits in the General Provident Fund (Part-IV)	0	0	0	0	0
Civil Deposits Other Deposits (Part-V)	6289816	216237	6506053	815938	5690115
Total	32824658	365153	33189811	1224024	31965787

As per provisions of Para 21.6 of CPWD works manual, the divisional accountant should review monthly all deposits under Part-II and refund the security deposits, where due, without waiting for any application from the contractor. Heavy accumulation of Rs. 14245581/- under deposit Part-II indicates that the deposit register was not reviewed at divisional level from time to time. The register should now be reviewed and all deposits more than 3 years old where refund is not due should be credited to government account.

Accumulation of Rs. 12030091/- (Civil Deposits Public works) is under Part-III was due to non-execution of works against deposits. If these works are not be executed, the deposit should be immediately be refunded to the depositor agency to avoid the blockage of funds so that the same can be utilized elsewhere.

Deposits under Part-V amounting to Rs. 5690115/- has accumulated due to withheld amount from contractor bills on account of mile stone, EOT etc. Accumulation of balance under deposit part V was indicative of the fact that works from which these amounts were withheld have not been completed satisfactorily.

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

For Ball

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TAN-2: - Uncleared cheques (Ref. Audit Memo. No. 16 dated 29.07.2020)

Section 6.2.10 and 6.2.11 of Central Public Works Accounts Code states that cheques shall be payable at any time within three months after the month of its issue. If a cheque remaining unpaid for more than six months after the month of its issue and not surrendered for renewal/cancellation it should be cancelled.

Test check of Form CPWA-51 revealed that following 08 cheques amounting to Rs. 1,90,25,666/- were lying unpaid for a period ranging between 4 months years to 5 years:

S.No.	Cheque No.	Date	Amount
1	C 560148	14.09.2015	265,469.00
2	A 312791	12.05.2016	2,570.00
3	C 560201	25.05.2016	3,175.00
4	C 577067	27.03.2020	2,477.00
5	A 313131	28.03.2020	2,113,608.00
6	A 313132	31.03.2020	5,429,119.00
7	C 577068	31.03.2020	10,659,006.00
8	C 577069	31.03.2020	550,242.00
		Total	1,90,25,666.00

Till date the above cheques have not been cancelled remained uncleared and have become time barred. Necessary action may be taken and shown to next audit.

TAN- 3: - Non maintenance of register of bills.(Ref. Audit Memo. No.17 dated 29.07.2020)

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

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

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

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

Ami Bharti

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TAN- 4: - Review of Measurement Books. (Ref. Audit Memo. No.18 dated 29.07.2020)

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

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

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

A.K. Bhatt

(A.K. BHATT)

I.A.O, Audit Party No. XXIII

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PART-II
Current Audit Report

During the course of current audit 12 Audit Memos (09 Record Memos and 12 Audit Memos) were issued to the unit highlighting various irregularities with recovery of Rs. NIL. The unit has submitted satisfactory reply of 01 Audit Memo partially and Hence, 12 Observation Memos have been converted into 06 Paras (Including Para of Non-Production of Record) alongwith recovery of Rs. Nil/- and 07 TAN, which have been incorporated in the Current Audit Report as Part-II.

Details of Current Audit Paras & TAN with Recovery (Audit period 2020-21 to 2022-23):-

Memo No.	Subject	Amount Pointed out (in Rs.)	Amount dropped on the basis of reply (in Rs.)	Amount Recovered (in Rs.)	Balance	Remarks
1.	Improper maintenance of Service Books.	---	---	---	---	TAN No. 01
2.	Shortcomings in maintenance of Pay Bill Registers.	---	---	---	---	TAN No. 02
3.	Non Deduction of Income Tax own and average basis from salaries.	---	---	---	---	TAN No. 03
4.	Public Works (Suspense) Deposits.	---	---	---	---	Para No 01
5.	Review of Measurement Books.	---	---	---	---	TAN No. 04
6.	Delay in completion of work beyond the stipulated date of completion.	---	---	---	---	Para No. 02
7.	Unrealistic Estimates.	---	---	---	---	TAN No. 05
8.	Office Expenditure charges to works.	---	---	---	---	Para 03
9.	Non Adherence of Rule 149 of GFR 2017 and Rule 59 of R & P Rules.	---	---	---	---	TAN No. 06
10.	Irregularities in Deviation on Tender Amount.	---	---	---	---	Para 04
11.	Execution of Work with abnormally low rate.	---	---	---	---	Para 05
12.	Physical verification of MAS Account Registers and Dismantled Material Account Registers.	---	---	---	---	TAN No. 07
13.	Non-Production of Records	---	---	---	---	Para No.- 06

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The internal audit report has been prepared on the basis of information furnished and made available by the **Executive Engineer (E), PB & East Electrical Division,(M-253), Delhi Secretariat, New Delhi-110002.(1496/12)** for the period **2020-21 to 2022-23**. disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.

Sushil
28/11/2021

(Sushil Kumar)
Inspecting Audit Officer
Audit Party No.XXV

PART-II

Current Audit Report (2020-21 to 2022-23)

Para No. 1 : Public Works (Suspense) Deposit.(Ref. Audit Memo No. 04 dated 20/11/2023)

During test-check of Monthly accounts of Executive Engineer (E), PB& East Electrical Division, Delhi Secretariat, New Delhi-110002. for the month of March 2023, it was observed that an amount of **Rs. 4,39,57,135/-** was lying outstanding under the head "Public Works Deposits" as details given below:-

Classes of Deposits	Closing balance amount as on 31.03.2023 (in Rs.)
Civil Deposits Security Deposits (Part-II)	2,21,91,010/-
Civil Deposits Public Work Deposits (Part-III)	1,14,47,404/-
Civil deposits Other Deposits (Part-V)	1,03,18,721/-
Total	4,39,57,135/-

Heavy accumulation under Part-II of **Rs. 2,21,91,010/-** was indicative of Non-review of Deposit Register at Divisional Level from time to time and all deposits more than three years old were not refunded/credited to Revenue.

Accumulation of **Rs. 1,14,47,404/-** under Part-III was due to non execution of work against deposits. Details of deposits lying outstanding with the Department, amount received, amount spend were not made available & thus it could not be verified how long the deposits were outstanding and which Department were involved.

Deposit of under Part V has accumulated due to withheld amount from contractor's bill on account of non-sanction of EOT cases, testing defects, pending works etc. Accumulation of **Rs. 1,03,18,721/-** was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily and all deposits more than three years old were not credited to Revenue.

The Division may work out on deposits of more than 03 years old and after due verification credit in Govt. Revenue under intimation to Audit.

Para No. 02: Delay in completion of work beyond the stipulated date of completion.(Ref. Audit Memo No. 06 dated 21/11/2023)

Section 29.1 of CPWD Works Manual stipulates that the time allowed for carrying out the 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 of Executive Engineer (E), PB & East Electrical Division, (M-253), Delhi Secretariat, New Delhi-

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110002. for the audit period 2020-21 to 2022-23 reveal that the following works were not completed till date although their stipulated period of completion is over:-

(Amount in Rs.)

S No	Agree-ment No/Work Order No & Date	Name of Work Executed	Name of Contractor	Tendered Amount	Date of Start	Date of Completion	Actual Date of Completion	Delay in Days
1	4/EE(E)/PW D M-253/2021-22	EOSR to Central AC plant at Delhi Sachivalaya New Delhi. (SH:- Replacement of existing old Central AC plant)	M/s Jain Electric Works	38394632.00	19.04.2021	18.10.2021	Work in Progress	762 Day
2	5/EE(E)/PW D M-253/2021-22	RMO of Electrical and Mechanical installations on PWD Roads under m-253, Delhi Secretariat, New Delhi during 2021-22. (SH:- Running maintenance & operation of all E&M installations).	M/s A K Electric Work,	30414007.00	20.05.2021	19.05.2022	Work in Progress	551 Day
3	9/EE(E)/PW D M-253/2021-22	Providing E&M installations at proposed SPS for Sub Division office (M-2211) Near AAMC, Pusta Road, Geeta Colony	M/s A K Electric Work,	528142.00	02.08.2021	01.10.2021	Work in Progress	781 Day
4	10/EE(E)/P WD M-253/2021-22	E.O.R. of E.I & Fans at RSKV RadheyShyam Park, Delhi-110051(School ID: 1003153) (SH: Renovation of Fire Fighting System).	M/s Adhiraj Construc tions,	213108.00	03.08.2021	02.09.2021	Work in Progress	810 Day
5	12/EE(E)/P WD M-253/2021-22	RMO of Electrical and Mechanical installations at Shaheed Rajguru College and hostel premises at Vasundhara Enclave, Delhi during 2021-22. SH: Annual comprehensive Maintenance & Operation of LG make inverter VRV/VRF type Air Conditioning units.	M/s LG Electroni cs India Pvt.	5678245.00	31.07.2021	30.07.2022	Work in Progress	478 Day
6	20/EE(E)/P WD M-253/2021-22	RMO of Electrical & Mechanical at Deputy CM Site office, Patparganj , Delhi during 2021-22. (SH:- Day to Day maintenance of E&M installations).	M/s A K Electric Work,	420258.00	11.09.2021	10.09.2022	Work in Progress	436 Day
7	21/EE(E)/P WD M-253/2021-22	Annual Running, Maintenance and operation of street lights and High mast through agency etc as required during 2021-22. (SH:-Hiring of inspection Vehicle for street light and storm water pump in trans Yamuna area).	M/s Ash Narayan Singh	374563.00	07.10.2021	15.09.2022	Work in Progress	380 Day
8	24/EE(E)/P	Diposal dismantled unseviceable item	M/s	255786.00	28.09.2021	07.10.2021	Work in	773 Day

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	WD M- 3/2021-22	by e-Auction under sub-Division- M2532.	Spirit of india,				Progress	
9	26/EE(E)/P WD M- 253/2021-22	RMO of Electrical & Mechanical installations at Delhi Secretariat, New Delhi during 2021-22. (SH:- Maintenance and Operation of Package, tower type AC Units, water coolers and Pressurization & ventilation System).	M/s Blue Star Limited,	3859918.00	10.10.2021	09.10.2022	Work in Progress	406 Day
10	30/EE(E)/P WD M- 253/2021-22	Providing of Fire Fighting System and Fire Alarm System at BPIBS Shakarpur, Delhi	M/s JAI SHRI BHAIRO ELECTRICALS	1125340.00	01.11.2021	28.02.2022	Work in Progress	668 Day
11	33/EE(E)/P WD M- 253/2021-22	Providing 1 No. 13 Passenger Lift for PWD (Person with Disabilities) at BPIBS, Shakarpur, Delhi.	M/s Omega Elevators	2038532.00	09.12.2021	08.04.2022	Work in Progress	592 Day
12	35/EE(E)/P WD M- 253/2021-22	Electrical Renovation of 5 Nos. Type-III and 18 Nos. Type-IV Quarters at 96 DA Flats, Mayur Vihar Phase II, Delhi during 2021-22.	M/s R.C. Enterprises,	3046384.00	16.12.2021	15.12.2022	Work in Progress	339 Day
13	36/EE(E)/P WD M- 253/2021-22	RMO UPS System, audio visual system, LAN system stage lighting system at Delhi Sachivalaya New Delhi. (SH:-Operation of integrated audio visual System and Digital conferencing system installed in different hall at Delhi Sachivalaya, New Delhi).	M/s A.S. Electric Works	1122229.00	02.12.2021	01.12.2022	Work in Progress	355 Day
14	38/EE(E)/P WD M- 253/2021-22	RMO of Electrical & Mechanical Installations at CBI Quarters, Mayur Vihar Ph-I, Delhi during 2021-22. 2) RMO of Electrical & Mechanical installations at Deaf & Dumb School, Mayur vihar Ph-I Delhi dg 2021-22. (SH:- Day to day Maintenance and operation of E&M installations).	M/s Parasar Electricals & Refrigeration	372881.00	13.01.2022	12.01.2023	Work in Progress	313 Day
15	39/EE(E)/P WD M- 253/2021-22	RMO UPS system, Audio Visual Systems, LAN system & Stage Lighting System at Delhi Sachivalaya, New Delhi. (SH: Attending Day to day complaint and general maintenance of LAN and Wi-fi).	M/s Web Info tek,	1313845.00	22.01.2022	21.01.2023	Work in Progress	304 Day
16	47/EE(E)/P WD M- 253/2021-22	RMO UPS system, Audio Visual Systems, LAN system & Stage Lighting System at Delhi Sachivalaya, New Delhi. (SH:-Operation of Stage	M/s Web Info tek,	622709.00	27.02.2022	26.02.2023	Work in Progress	288 Day

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		Lighting equipments).						
17	50/EE(E)/P WD M- 253/2021-22	RMO of Electrical & Mechanical installation at Maharaja Agrasen College & hostel premises, at Vasundhara Enclave, Delhi. during 2021-22. (SH:-Day to Day maintenance & Operation of E&M installations).	M/s Krishna Electrical Works,	7790462.00	04.03.2022	03.03.2023	Work in Progress	263 Day
18	51/EE(E)/P WD M- 253/2021-22	RMO of Electrical & Mechanical installations at Delhi Secretariat, New Delhi (Electrical work and AC ducting work in corridor and C-Wing Toilet.)	M/s Mudan Associates,	547765.00	18.03.2022	17.04.2022	Work in Progress	582 Day
19	57/EE(E)/P WD M- 253/2021-22	RMO Electrical & Mechanical services under Sub Division M- 2531 at Delhi Sachivalaya, New Delhi. (SH:-Hiring of Inspection Vehicle).	M/s Sehra Electric Works,	434133.00	18.03.2022	17.03.2023	Work in Progress	248 Day
20	59/EE(E)/P WD M- 253/2021-22	RMO of Electrical and Mechanical installation at Shaheed Rajguru College & hostel premises at Vasundhara Enclave, Delhi (Sub Head:- Day to Day maintenance & operation of E.I & Fans, Fire Fighting, Fire Alarm system, Lifts, DG sets and sub station)	M/s Shaka Electrical (India)	2000306.00	30.03.2022	29.03.2023	Work in Progress	234 Day
21	11/EE(E)/P WD M- 253/2022-23	RMO AC system installed at Delhi Sachivalaya, New Delhi for 2021-22. (SH:-Supply & Replacement of Defective Air Handling Units at various location as and when required at Delhi Sachivalaya, New Delhi).	M/s S.K. Engineers,	3729614.00	28.04.2022	27.05.2022	Work in Progress	542 Day
22	32/EE(E)/P WD M- 253/2022	Renovation/ addition alteration of newly 08 Nos. allotted flats of Commonwealth Games village Delhi	M/s Prem & K.P. Electric	1212719.00	07.07.2022	06.08.2022	Work in Progress	470 Day
23	42/EE(E)/P WD M- 253/2022-23	EOR for SITC of Substation at Delhi Board of School Education located at Sarvodaya Co-Ed IP Extension Patparganj, Delhi	M/s Dubey Electric Works,	9550848.00	27.08.2022	26.10.2022	Work in Progress	389 Day
24	50/EE(E)/P WD M- 253/2022-23	1) RMO of Electrical & Mechanical installation at Maharaja Aggresen College & hostel premises, at Vasundhara Enclave, Delhi during 2022-23. 2) RMO of Electrical &	M/s Shaka Electricals India,	658164.00	16.10.2022	15.12.2022	Work in Progress	339 Day

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		Mechanical installation at Shaheed Rajguru College & hostel premises at Vasundhara Enclave Delhi during 2022-23. (SH: Replacement of nonworking street light)						
25	51/EE(E)/P WD M- 253/2022-23	RMO UPS System, Audio Visual System, LAN System, Stage lighting System at Delhi Sachivalaya, New Delhi. (SH:-Upgradation/Replacement of existing UPS system at Delhi Sachivalaya.)	M/s Power House,	8203910.00	29.10.2022	28.12.2022	Work in Progress	327 Day
26	52/EE(E)/P WD M- 253/2022-23	RMO of Electrical & Mechanical installation at Deaf & Dumb School, Mayur Vihar Phase-I Delhi(SH: Repair /replacement of non-working LED at Deaf & Dumb school)	M/s Muzamm il Ali	1034311.00	27.10.2022	26.01.2023	Work in Progress	298 Day
27	55/EE(E)/P WD M- 253/2022-23	Providing accessories for repairing of high masts and installation of streetlight poles along with LEDs to illuminate dark spots at various locations on PWD roads under EMD M-253	M/s Abhishek Electical s,	2712986.00	27.10.2022	26.02.2023	Work in Progress	267 Day
28	57/EE(E)/P WD M- 253/2022-23	RMO UPS System, Audio Visual System, LAN System, Stage lighting System at Delhi Sachivalaya, New Delhi. (SH:-Upgradation/Replacement of existing UPS system at Delhi Sachivalaya.)	M/s Labotek	9070472.00	08.11.2022	07.01.2023	Work in Progress	317 Day
29	61/EE(E)/P WD M- 253/2022-23	Replacement of faulty power cable including necessary wiring, DBs, MCB, and MCCBs etc at RSKV Radhey Shyam Park, Delhi-110051	M/s Vision Enterpris es,	373150.00	08.12.2022	07.01.2023	Work in Progress	317 Day
30	62/EE(E)/P WD M- 253/2022-23	Construction and renovation of MLA office at Trilokpuri, Delhi during 2022-23.(Electrical Portion)	M/s Krishna Electrical Works	1053492.00	08.12.2022	07.02.2023	Work in Progress	286 Day
31	63/EE(E)/P WD M- 253/2022-23	RMO of Electrical & Mechanical installations at Maharaja Aggresen College and hostel premises, Vasundhara Enclave, Delhi. (SH:- Repairing/Replacement of Non working Fire Alarm System)	M/s Prakash Engineer ing works,	1395843.00	08.12.2022	07.02.2023	Work in Progress	286 Day
32	70/EE(E)/P WD M- 253/2022-23	RMO of Electrical and Mechanical installations on PWD roads under M-253. Delhi Secretariat. New Delhi during 2022-23.(SH:- Replacement of complete acoustic enclosure for 100	M/s Super Electrical s,	1351903.00	08.12.2022	07.02.2023	Work in Progress	286 Day

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		kVA DG set and providing wire mesh cage on electrical installations under PWD Roads in East Delhi.)						
33	71/EE(E)/P WD M- 253/2022-23	RMO AC System installed at Delhi Sachivalaya New Delhi. Sh. Replacement & Repairing of old AC plant room items like- Acoustic encloser, trench covers etc	M/s Sai Aircon Engineer s,	1586977.00	08.12.2022	07.02.2023	Work in Progress	286 Day
34	72/EE(E)/P WD M- 253/2022-23	RMO Sub-station, D.G. Sets and Lifts installed at Delhi Sachivalaya, New Delhi (SH. SITCof various types of fire fighting and pump panels)	M/s Shriram Sharma,	2509881.00	08.12.2022	07.02.2023	Work in Progress	286 Day
35	74/EE(E)/P WD M- 253/2022-23	RMO of Electrical & Mechanical installations at Maharaja Aggresen College and hostel premises, Vasundhara Enclave, Delhi. (SH:- Repairing of Fire Fighting System)	M/s Prakash Engineer ing works,	1075119.00	08.12.2022	07.02.2023	Work in Progress	286 Day
36	83/EE(E)/P WD M- 253/2022-23	RMO AC system installed at Delhi Sachivalaya New Delhi.(SH:- Replacement of Split type, Window Type. Tower TypeAC and Fan coil unit at various location at delhi sachivalaya)	M/s U.S. Engineer s	1012521.00	17.01.2023	16.03.2023	Work in Progress	250 Day
37	86/EE(E)/P WD M- 253/2022-23	RMO UPS system, Audio Visual Systems, LAN system & Stage Lighting System at Delhi Sachivalaya, New Delhi. (SH: Supply & laying OFC Cable from NIC server room to shaft)	M/s Sansquar e Automati on Pvt. Ltd.	1220728.00	02.02.2023	01.03.2023	Work in Progress	265 Day
38	97/EE/PWD M- 253/2022-23	RMO AC System installed at Delhi Sachivalaya, New Delhi.(SH:- Repairing and cleaning of different parts of Cooling Tower & Replacement, testing & commissioning of damage AHU cooling coils)	M/s U S Engineer s,	1744206.00	04.04.2023	06.03.2023	Work in Progress	260 Day

Executive Engineer (E), PB& East Electrical Division,(M-253), is advisable that effort should be made to complete the above works at the earliest under intimation to Audit.

In addition to above Para No 02 for the Audit Period 2013-2020 taken afresh as under.

Non completion of work :- Detail is as under

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S. No.	Agreement No/Work Order No & Date	Name of Work Executed	Name of Contractor	Tendered Amount	Date of Start	Date of Completion	Actual Date of Completion	Delay in Days
1	67/EE(E)/PWD M-253/2019-20	RMO AC System installed at Delhi Sachivalaya New Delhi. SH: Replacement of rusted / damaged fire damper and actuator at Delhi Sachivalaya	M/s Krishna Electrical Work	1835250.00	22.12.2019	21.02.2020	Work in Progress	05 Months

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Para No 03:- Office Expenditure charged to works.**(Reference Audit Memo No 08 dated 23.11.2023)**

(As per Finance Department, GNCT of Delhi order No. F-1(9)/2015-16/Fin. Exp.-4/Infra/6277-6416 dated 22.12.2015, it is mention that the provision of contingency is meant for unforeseeable and unidentifiable items which cannot be included anticipated while preparing the estimate for the work/project and personal claim on account of including conveyance office contingency shall not be charged on work.

During the test check of vouchers relating to works for the audit period 2020-21 to 2022-23. It was observed that various expenditure were debited to various works but are of the nature of office expenditure. The detail of a few Cash vouchers on the basis of test audit is as given below:-

Sr. No	C. V. No	Date	Gross Amount (in Rs.)	Nature of Bill	Head of A/c to works charged
1.	46	23.11.2020	3868.00	New paper	AR & MO
2.	34	12.11.2020	2477.00	MTNL	AR & MO
3.	37	23.11.2020	41466.00	Recharge of TATA Sky	AR & MO
4.	09	12.03.2021	10254.00	Recharge of TATA Sky	AR & MO
5.	10	12.03.2021	10254.00	Recharge of TATA Sky	AR & MO
6.	98	31.03.2021	10000.00	Purchase of Stationary Items through Imprest	AR & MO
7.	99	31.03.2021	10000.00	Purchase of Stationary Items	AR & MO
8.	101	31.03.2021	9510.00	Purchase of Stationary Items	AR & MO
9.	51	20.04.2022	500.00	Conveyance Charges	AR & MO
10.	52	20.04.2022	500.00	Conveyance Charges	AR & MO
11.	53	20.04.2022	500.00	Conveyance Charges	AR & MO
12.	55	20.04.2022	500.00	Conveyance Charges	AR & MO
13.	56	20.04.2022	500.00	Conveyance Charges	AR & MO
14.	57	20.04.2022	500.00	Conveyance Charges	AR & MO
15.	58	20.04.2022	500.00	Conveyance Charges	AR & MO
16.	59	20.04.2022	500.00	Conveyance Charges	AR & MO
17.	60	20.04.2022	500.00	Conveyance Charges	AR & MO

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18.	20	12.05.2022	6342.00	Stationary Items	AR & MO
19.	21	12.05.2022	10805.00	Recharge of TATA Sky	AR & MO
20.	53	28.05.2022	10500.00	Recharge of TATA Sky	AR & MO
21.	32	14.10.2022	17345.00	CA Charges	AR & MO
22.	33	14.10.2022	15440.00	CA Charges	AR & MO
23.	34	14.10.2022	20136.00	CA Charges	AR & MO
24.	35	14.10.2022	19612.00	CA Charges	AR & MO
25.	36	14.10.2022	23010.00	CA Charges	AR & MO
26.	37	14.10.2022	23010.00	CA Charges	AR & MO
27.	38	14.10.2022	23010.00	CA Charges	AR & MO
28.	39	14.10.2022	23010.00	CA Charges	AR & MO
29.	08	09.03.2023	9000.00	Stationary Items	AR & MO
30.	09	09.03.2023	6272.00	Stationary Items	AR & MO
31.	10	09.03.2023	5484.00	Stationary Items	AR & MO
32.	11	09.03.2023	3332.00	Stationary Items	AR & MO
33.	12	09.03.2023	4425.00	Digital Signature	AR & MO
34.	15	09.03.2023	9445.00	TATA Sky	AR & MO
35.	16	09.03.2023	9445.00	TATA Sky	AR & MO
36.	22	17.03.2023	2477.00	MTNL	AR & MO
37.	46	17.03.2023	23600.00	TATA Sky	AR & MO
38.	49	17.03.2023	1015.00	Stationary Items	AR & MO

Necessary steps need to be taken to regularize the above expenditure from the competent authority after due verification and under intimation to Audit. Other similar type of cases may also be taken and action may be taken accordingly.

In addition to above Para No 08 for the Audit Period 2013-2020 taken afresh as under.

Provision of Contingency and its Utilization :- Detail is as under

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

During the course of audit of financial year 2013-14 to 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:

Financial Year 2013-14 to 2019-20					
S.No.	CV No.	Date	Type of Bill	Charged to	Amount
1	1	07.10.2013	BSES Bill	A/R & M/O	165,000.00
2	29	10.10.2013	Stationery Bill	A/R & M/O	16,403.00
3	101	28.10.2013	MTNL Bill	A/R & M/O	5,835.00
4	86	17.04.2014	MTNL Bill	A/R & M/O	4,438.00
5	61	22.05.2014	MTNL Bill	A/R & M/O	4,543.00
6	26	17.09.2014	Stationery Bill	A/R & M/O	10,395.00
7	2	08.04.2015	Computer Repairing	A/R & M/O	17,900.00
8	67	21.04.2015	Stationery Bill	A/R & M/O	13,383.00
9	36	18.05.2015	MTNL Bill	A/R & M/O	5,127.00
10	64	25.04.2016	MTNL Bill	A/R & M/O	1,764.00
11	16	09.05.2016	MTNL Bill	A/R & M/O	3,773.00
12	41	12.01.2017	Computer Repairing	A/R & M/O	7,770.00
13	148	22.05.2017	Computer Stationary	A/R & M/O	9,900.00
14	46	09.06.2017	Stationery Bill	A/R & M/O	16,384.00
15	71	19.06.2017	MTNL Bill	A/R & M/O	1,395.00
16	98	31.07.2018	Computer Repairing	A/R & M/O	2,478.00
17	66	20.08.2018	MTNL Bill	A/R & M/O	2,559.00
18	36	07.12.2018	Computer Repairing	A/R & M/O	6,844.00
19	19	29.04.2019	MTNL Bill	A/R & M/O	2,477.00
20	35	18.06.2019	Computer Repairing	A/R & M/O	20,988.00
21	17	17.10.2019	MTNL Bill	A/R & M/O	2,477.00
22	16	11.11.2019	MTNL Bill	A/R & M/O	2,477.00
23	48	27.11.2019	Conveyance Charges	A/R & M/O	1,000.00
24	19	10.12.2019	MTNL Bill	A/R & M/O	2,477.00
Total					327,787.00

The Department may take necessary action to regularize Rs.3,27,787/- with the approval of Finance Department, Govt. of NCT of Delhi in terms of OM No. F.1(9)/2015-16/Fin-Exp-4/Infra/6277-6416 dated 22.12.2015.

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Para No 04 :- Irregularities in Deviation on Tendered Amount.

(Reference Audit Memo No 10 dated 24.11.2023.

The Clause 12.1 of CPWD works manual 2019 provides that the completion cost of any maintenance works shall not exceed 1.25 times of tendered amount and 10% of the sanctioned cost for the budgeted works. The Engineer in charge shall record reason for such deviation beyond the contract amount. For any deviation beyond 1.25 times of the contract amount, approval is to be accorded by the CE or any other authority as designated by the Directorate from time to time. Recorded reasons shall be given while according approval.

Further, subsequent modification in this provision vide office Memorandum No. DG/MAN/407 dated 08.04.2021, issued by the authority of Director General, CPWD provides that.

“The completion cost of any maintenance work shall not exceed 2.0 times the tendered amount and 10% of the sanctioned cost for budgeted works. The Engineer-in-Charge shall record reasons, for such deviation beyond the contract amount. Deviation upto 1.25 times of contract amount shall be approved by the Engineer-in-Charge with recorded reasons. Deviation beyond 1.25 times upto 1.50 times of contract amount shall be approved by SE/CE (as applicable) with recorded reasons. In exceptional case, ADG/SDG (as applicable) shall have power to approve the deviation beyond 1.50 times upto 2.0 times of contract amount with recorded reason and take suitable corrective action.”

During the test check of record provided to audit for the audit period 2020-21 to 2022-23, the following observation are made out in the work detailed as under:-

(A)

Name of Work	RMO Electrical & Mechanical services installed at various buildings (East) under PWD EMD M-253, New Delhi. (SH:- Providing, Data Entry/Computer Operators, Messengers, Peon etc. for various offices under Delhi Sachivalaya).
Name of Agency	M/s Vikas Electric Corporation,
Agreement No.	04/EE(E)/PWD M-253/2022-23
Estimated Cost	Rs. 8313756/-
Tendered Amount	Rs. 7600436/-
Percentage	8.58 % below
Date of Start	21.04.2022
Date of Completion	20.04.2023
Actual Date of Completion	31.05.2023
EOT	Granted without levy
Total amount paid (7th &	Rs. 9732448/-

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Final Bill)	
Deviation in amount	Rs. 2132012/-
Deviation percentage (%)	28.05% of Tendered Amount

The above works detail shows that total work has been done to the tune of 1.28 times of the tendered amount which is beyond the powers of Executive Engineer. Therefore, it is requested the approval of the competent authority who had regularize the excess expenditure over and above the tendered amount may be elucidated to the audit.

(B)

Name of Work	RMO of Electrical & Mechanical installations at Delhi Secretariat, New Delhi during 2022-23. (SH:-Comprehensive AMC of Window, split, cassette, tower, package & Ductable Air Conditioners, Servicing of AHUs, FCUs and cleaning of air curtain).
Name of Agency	M/s Naj Refrigeration & Air Conditioning Works,
Agreement No.	06/EE(E)/PWD M-253/2022-23
Estimated Cost	Rs. 691253/-
Tendered Amount	Rs. 533233/-
Percentage	22.86 % below
Date of Start	21.04.2022
Date of Completion	20.04.2023
Actual Date of Completion	11.05.2023
EOT	Granted without levy
Total amount paid (2nd & Final Bill)	Rs. 672468/-
Deviation in amount	Rs. 139235/-
Deviation percentage (%)	26.11% of Tendered Amount

The above works detail shows that total work has been done to the tune of 1.26 times of the tendered amount which is beyond the powers of Executive Engineer. Therefore, it is requested the approval of the competent authority who had regularize the excess expenditure over and above the tendered amount may be elucidated to the audit.

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Para No 05 :- Execution of Work with abnormally low rate.

(Reference Audit Memo No 11 dated 28.11.2023.

On test check of record, for the Audit period 2020-21 to 2022-23 It has been observed than in the following works, the tender amount was below more than 50% of the estimated cost. All the abnormally low rate works are certified by the Engineers in Charge that work done as per CPWD specification. Estimate is being carried out on the basis of DSR 2014. It raises a serious question about the quality of work done and the method of estimation of the work. It needs elucidation that how the Department ensures quality with this abnormally low rate quoted work. The below mentioned work should be referred to QCC of the Department and report should be obtained. Details are given below:-

Sl No	Agreement No/Work Order No & Date	Name of Work Executed	Name of the Contractor	Estimated Cost (in Rs.)	Tendered Amount (in Rs.)	% Below the Estimated Cost
1	27/EE(E)/PW D M- 253/2020-21	(1) RMO Electrical & Mechanical installed at CBI Qatar mayur vihar phase-I Delhi Rg-2020-21 (2) RMO Electrical & Mechanical installation at Delhi Deaf & Dumb Ashok , mayur vihar Delhi Rg -2020-21 (Sh: Day to Day maintenance and operation of E&M installations).	M/s Parasar Electricals & Refrigeration,	941856.00	433254.00	53.37 %
2	33/EE(E)/PW D M- 253/2020-21	RMO of lifts and escalators under PWD M2532, Delhi Sachivalaya, New Delhi during 202021. (SHOperation and watch and ward of lifts and escalators located at various FOBs on PWD Roads under M253)	M/s Shaka Electricals	4709340.00	1813096.00	61.15 %
3	51/EE(E)/PW D M- 253/2020-21	RMO of Electriccal and mechanical installation of Police Stations under M-2535 at Mayur Vihar Ph-1, Kalyanpuri, New Ashok Nagar, Madhu Vihar, Mandawali and Pandav Nagar, Delhi during 2020-21. (SH:- Day to day running, maintenance and operation of all E&M installations).	M/s Parasar Electricals & Refrigeration,	4631624.00	1991135.00	57 %
4	52/EE(E)/PW D M- 253/2020-21	1) RMO of E&M Installations at various AAMC under Sub Division M-2535 during 2020-21. 2) RMO of Electrical and Mechanical installations at DA Staff Quarters, Kalyanwas, Delhi during 2020-21. 3) RMO of Electrical and Mechanical installations of VREC at Patpar Ganj, Mandawal, Trilokpuri&Kondli Delhi during 2020-21. 4) RMO of Electrical and Mechanical installations at East Vinod	M/s Parasar Electricals & Refrigeration,	7304952.00	3140399.00	57 %

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		Nagar Sport Complex Delhi. during 2020-21. (SH:-Day to day running, maintenance and operation of all E&M installations).				
5	53/EE(E)/PW D M- 253/2020-21	RMO of Electrical and Mechanical installations at Residential and Non Residential Buildings of Fire Stations at Mayur place, Dallupura, Mandawali & Kalyanvas, Delhi during 2020-21. (SH:-Day to day running, maintenance and operation of all E&M installations).	M/s Parasar Electricals & Refrigeration,	2541456.00	1092572.00	57.01 %
6	57/EE(E)/PW D M- 253/2020-21	1) RMO of Electrical and Mechanical installations at Maharaja Aggresen College and hostel premises, Vasundhara Enclave, Delhi during 2020 21. 2) RMO of Electrical and Mechanical installations at Shaheed Rajguru College and hostel premises at Vasundhara Enclave, Delhi during 2020-21. (SH:-Operation and routine maintenance of 600 KLD capacity STP Plants).	M/s Texol Engineers	2016672.00	887336.00	56 %
7	58/EE(E)/PW D M- 253/2020-21	RMO of Electrical & Mechanical installations at Gomukh Tower, Kaushambi, Ghaziabad during 2020-21. (SH:-Day to day maintenance and operation of E&M installations.)	M/s Sona Engineers	5673228.00	2407151.00	57.57 %
8	3/EE(E)/PWD M-253/2021- 22	1) Running Maintenance and operation of Swimming pool in SKV (Annie Besant) Pocket-B, Mayur Vihar Phase-II, Delhi-110091 (School ID: 1002029). 2) Running Maintenance and operation of Swimming pool in RSKV, West Vinod Nagar, Delhi-110092 (School ID: 1002032). (SH:-Running, operation and maintenance of swimming pools).	M/s Adhiraj Constructions,	2031006.00	899939.00	55.69 %
9	8/EE(E)/PWD M-253/2021- 22	1) RMO of E&M installations of Police Stations and Residential Buildings of Police officers under M-2534 at Shakarpur, Geeta Colony, Jagatpuri, Delhi during 2021-22. 2)RMO of Electrical and Mechanical installations of Fire Stations and Residential Buildings of Fire Officials at Geeta Colony and Laxmi Nagar, Delhi during 2021-22. SH: Day to day maintenance of all E&M installations.	M/s A K Electric Work,	8662824.00	3176658.00	63.33%
10	29/EE(E)/PW D M- 253/2021-22	RMO of Electrical and Mechanical Installations at PWD offices at Ramesh Park, Delhi during 2021-22. (SH:-Day to day maintenance of E&M installations at PWD Office & Mohalla Clinics).	M/s Dharam Enterprises,	1131936.00	532123.00	52.96%

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11	38/EE(E)/PW D M- 253/2021-22	RMO of Electrical & Mechanical Installations at CBI Quarters, Mayur Vihar Ph-I, Delhi during 2021-22. 2) RMO of Electrical & Mechanical installations at Deaf & Dumb School, Mayur vihar Ph-I Delhi dg 2021-22. (SH:- Day to day Maintenance and operation of E&M installations).	M/s Parasar Electricals & Refrigeration	1021872.00	372881.00	63.51%
12	52/EE(E)/PW D M- 253/2021-22	EOR to internal and external electrical & mechanical installations at RSKV-01, Shakarpur, Delhi. (School ID 1002196)	M/s Ekta Enterprises	2706208.00	1348503.00	50.18%
13	56/EE(E)/PW D M- 253/2021-22	RMO of Electrical and Mechanical installations of Fire Stations and Residential Buildings of Fire Officials at Geeta Colony and Laxmi Nagar, Delhi. (SH:-Day to day maintenance of all E&M installations)	M/s Parasar Electricals & Refrigeration,	2626704.00	1116087.00	57.50%
14	59/EE(E)/PW D M- 253/2021-22	RMO of Electrical and Mechanical installation at Shaheed Rajguru College & hostel premises at Vasundhara Enclave, Delhi (Sub Head:- Day to Day maintenance & operation of E.I & Fans, Fire Fighting, Fire Alarm system, Lifts, DG sets and sub station)	M/s Shaka Electrical (India)	4703282.00	2000306.00	57.47%
15	09/EE(E)/PW D M- 253/2022-23	1) Running Maintenance and operation of swimming pool in RSKV West Vinod Nagar, Delhi. (School ID: 1002032) 2) Running Maintenance and operation of swimming pool in SKV (Annie Besant) Pocket-B, Mayur Vihar Phase-II, Delhi. (School ID: 1002029).	M/s Rahul Kumar Agrawal	2874325.00	1221876.00	57.52%
16	13/EE(E)/PW D M- 253/2022-23	RMO of Electrical & Mechanical installations at East Vinod Nagar Sport Complex Delhi. During 2021-22. (SH:-Day to day running maintenance and operation of all E&M installation).	M/s Parasar Electricals & Refrigeration,	881700.00	303128.00	65.56%
17	14/EE(E)/PW D M- 253/2022-23	RMO of Electrical & Mechanical installations of VREC at Patpar Ganj, Mandawali, Trilokpuri & Kondli Delhi during 2021-22. (SH:-Day to day running maintenance and operation of all E&M installation).	M/s Parasar Electricals & Refrigeration,	569760.00	195883.00	65.63%
18	15/EE(E)/PW D M- 253/2022-23	1) RMO of E&M Installations at various AAMC under Sub Division M-2535 during 2021-22. 2) RMO of Electrical and Mechanical installations at DA Staff Quarters, Kalyanwas, Delhi during 2021-22. 3) MOEI & Fans i/c compound lighting for 96 DA flats at Mayur Vihar Ph-II Delhi. during 2021-22. (SH:-Day to day running,	M/s Parasar Electricals & Refrigeration,	7237008.00	2488083.00	65.62%

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		maintenance and operation of all E&M installations).				
19	26/EE(E)/PW D M- 253/2022-23	RMO of Electrical and Mechanical installations on PWD Roads under M253, Delhi Secretariat, New Delhi during 2022-23.(Operation and Maintenance of Sub Station, DG Set and Pump House)	M/s Shaka Electrical (India)	5900416.00	1830604.00	69%
20	28/EE(E)/PW D M- 253/2022-23	RMO of Electrical and Mechanical installations at Maharaja Aggresen College and hostel premises at Vasundhara Enclave, Delhi. (SH:-Day to Day maintenance & Operation of STP Plant).	M/s Star Enterprises,	1064388.00	515590.00	51.56%
21	29/EE(E)/PW D M- 253/2022-23	RMO of Electrical and Mechanical installations on PWD Roads under M253, Delhi Secretariat, New Delhi during 2022-23.(SH:- Comprehensive maintenance of Street Light).	M/s Sona Engineers,	5328522.00	20626970.00	61.29%
22	61/EE(E)/PW D M- 253/2022-23	Replacement of faulty power cable including necessary wiring, DBs, MCB, and MCCBs etc at RSKV Radhey Shyam Park, Delhi-110051	M/s Vision Enterprises,	932875.00	373150.00	60%
23	92/EE/PWD M-253/2022- 23	RMO of Electrical & Mechanical installations at CBI qtr, Mayur Vihar Ph-1, Delhi. 2) RMO of E&M installation Deaf and Dumb School Mayur Vihar Ph-1, (SH:- Day to day maintenance and operation of E & M installation.)	M/s Parasar Electricals & Refrigeration,	1304780.00	534699.00	59.02%

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

In addition to above Para No 01 for the Audit Period 2013-2020 taken afresh as under.

Execution of work with abnormally low rate :- Detail is as under

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On test check of record, it has been observed that during the year 2017-18 and 2018-19 in the following works, the tender amount was below more than 45% 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. It raises a serious question about the quality of work done and the method of estimation of the work. It needs elucidation that how the department ensures quality with this abnormally low rate quoted work. The below mentioned work should be referred to QCC of the department and report should be obtained. Details are given below:-

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S.No.	Agreement No.	Name of Work	Agency	Estimated Cost (Rs.)	Tender Amount (Rs.)	% Below the Estimated Cost
1	07/2017-18	RMO various Electrical & mechanical Services installed at Gomukh Tower Kaushambi Ghazibad and police station Madhu Vihar, Mandwali Fazalpur, Mayur Vihar Phase-I, Delhi. (SH:-Replacement of damaged cable, submain & MCCB)	M/s D N K Enterprises	805949	421250	47.73
2	89/2017-18	RMO E&M services at BPIBS & AIT Shakarpur, Delhi (SH:-Supply of Electrical items)	M/s Agarwala Traders	479175	212000	55.76
3	92/2017-18	Supplying and fixing of LED fitting in BPIBS, Shakarpur, Delhi	M/s Nidhi Enterprises	1042558	523,100	49.83
4	100/2017-18	Providing electrical and mechanical services of EI and fans, RMO DG sets, station equipments, lifts, fire fighting and fire alarm system at Shaheed Rajguru college of Applied Science for Women at Vasundhra Enclave Delhi. (SH:-Repairing of Access Point in existing LAN Server)	M/s Star Enterprises	566306	305400	46.07
5	104/2017-18	Supplying and replacement of Conventional Light fitting with LED fitting at Delhi Sachivalaya for energy Conservation	M/s Electric India Conral Devices	10752900	5080000	52.76
6	105/2017-18	RMO E&M services at BPIBS & AIT Shakarpur, Delhi (SH:-Augmentation of Existing LAN System)	M/s Web Info Tek	473282	236700	49.99
7	19/2018-19	MOEI & Fans i/c Compound Lighting for Fire Station at Mayur Place, Dallupura, Mandawali & Kalyanwas, Delhi(SH: Repairing of EI & Compound Lights)	M/s S.R.P Electrical & Mechanical Works	754847	352400	53.32
8	82/2018-19	RMO A C installed at Delhi Sachivalya	Blue Star	960000	450000	53.13
9	88/2018-19	RMO Street lights, Pumps & EI of various underpasses, RUB ways, Subways and underneath of flyovers under PWD M-253, Delhi Sachivalaya, New Delhi (SH: Operation & Maintenance of DG. Sets, Sub Station, Pump sets for underpasses, Subways i/c general maintenance of subways, FOB's and underneath of flyover)	Shaka electricals (india)	4663016	2797600	40.00
10	93/2018-19	Annual running maintenance operation of street light high mast through 2018-19 (SH: Comprehansive maintenance of LED & Conventinal street light fitting in east delhi)	M/s Sona Engineers	4570888	1881360	58.84

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Para No. 06:- Non-Production of Records.

(Ref. Record Memo No. 01 to 09 dated 15/16.11.2023)

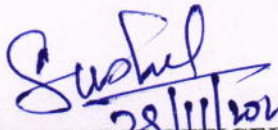
The following records have not been produced to Audit for the audit period from 2020-21 to 2022-23.

1. Civil Deposit Security Deposit (PART II)
2. Civil Deposit Public Works Deposits (PART III)
3. Civil Deposit other Deposits (PART V)
4. Property Register
5. Hiring of vehicles related files and long books & report regarding installations of GPS in vehicles used under M-253.
6. Condemnation files/records
7. Inspection Register of Sub-division

Previous Records (Audit para No11 for the Audit period 2013-20)

1. Property Register (2013-20)
2. Fidelity/Surety bond.
3. Condemnation files/records
4. Security Deposit Register
5. Inspection Register of Sub-division

The above mentioned records may be shown to the next audit.


INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXV

Test Audit Notes
PART-III

TAN 01:- Sub:- Improper maintenance of Services Books.

(Ref. Record Memo No. 01 dated 16.11.2023)

- Further, As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. On scrutiny of Service Books, it has been observed that no service book has been sent to concern PAO to obtain this certificate. During scrutiny of service book of the staff of O/o Executive Engineer (E), PWD PB & East Electrical Maintenance Division, (M-253), Delhi Sachivalaya New Delhi-110002. it has been observed that most of the staff members are going to retire within next 5 years i.e. on attaining the age of superannuation the detail of few cases is as under. (whereas full list of employees of is EE (E), M-253 who are going to retire within next 5 years is available in reply given by the unit and placed in reply file).

List of employees who are going to retire within next 5 years.

S. No.	Name of the Official	Designation	D.O.B	Date of appointment	Date of Retirement
1.	Sh.Mangal Singh	Pump Operator	05.02.1965	01.09.1993	28.02.2025
2.	Sh.R. Govindan	Pump Operator	05.03.1966	01.09.1993	31.03.2026
3.	Sh. Gumani Singh	Pump Operator	01.01.1967	24.09.1992	28.02.2025
4.	Sh. Sunil Kumar Bhatt (NPS)	Wireman	05.04.1967	01.09.1993	30.04.2027
5.	Sh. Dinesh Kumar	Khallasi	04.08.1965	01.01.1993	31.08.2025
6.	Sh.Bhupal Singh	Wireman	03.11.1963	15.02.1993	30.11.2023
7.	Sh. Udal Singh	Pump Operator	12.02.1964	02.04.1993	28.02.2024

- Service book in torn condition:** - Service book of Sh. Mangal Singh, Pump Operator has been found in torn condition.

HOO is advised to forward the service books of above mentioned staff members as retirement of these employees is due within next five years to the concerned PAO so as to obtain certificate of verification of qualifying service and shown to the next audit.

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TAN. 02:- Shortcomings in Pay Bill Register.

(Ref. Record Memo No. 02 dated 17.11.2023)

During the test-check of PBR of the unit for the period from 2020-21 to 2022-23, following shortcomings have been observed:

1. **Page counting certificate was not recorded:** Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded
2. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not found filled completely in the PBRs for the audit period 2020-21 to 2022-23. Apart from the name and designation, other details like GPF A/c. No., Aadhar no. Pay-band, Grade-Pay, residential address, DOB, DOJ, details of loan/advances/ refunds, etc were not recorded in the PBRs.
3. **Cutting & Overwriting** – Numerous cutting and overwriting were noticed in the PBRs. but not attested by the HOO/DDO.
4. **Past Information of employees** who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. **Copy of LPC is also required to be appended with the respective page in the PBR.**
5. Monthly entries of Pay and Allowances entered in the Pay Bill Registers have not been signed by the DDO.
6. Abstract of Pay Bills (GAR-18) not filled up.
7. **Totalling of figures in the PBR** has not been made. Same is necessarily required for the Income Tax calculation purpose.
8. **Medical bill reimbursement** entries had been recorded in the PBR against each employee to whom medical claims reimbursed . This reimbursement never shown in the PBR. A separate Register not maintained for medical reimbursement.

Necessary rectification/action may be made/taken in the PBR and shown to the next audit.

TAN 03: Non deduction of Income Tax on an average basis from salaries.

(Ref. Record Memo No. 03 dated 17.11.2023)

On scrutiny of Pay Bill Register for the audit period 2020-21 to 2022-23 of the Office of Executive Engineer (E), PB& East Electrical Division M-253, , Delhi Secretariat, New Delhi. It has been observed that income tax from the salary of the Employees has been deducted in the last months of the financial year instead of deducting the income tax on an average basis for the financial years 2020-21 to 2022-23, whereas, as per Income Tax Rules, Income Tax must be recovered from the salaries of the employees on an average income basis.

It is advisable and EE (E) may ensure that the income tax must be recovered on an average basis from the salary basis and shown to the next audit.

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TAN 04: Review of Measurement Books

(Ref. Record Memo No. 05 dated 20.11.2023)

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

Test check of the Measurement Books Register of the Office of Executive Engineer (E), PB & East Electrical Division, Delhi Secretariat, New Delhi-110002. Revealed that Measurement Books were neither reviewed by the Divisional Account nor the Assistant Engineers submitted the Measurement Books in the Divisional Office. Thus the provision of Manual in respect of review of Measurement Books was not adhered which indicates that there is no monitoring at the division level to check the receipt and issuance measurement books to sub division.

Necessary action needs to be taken and shown to next audit.

TAN 05:- Unrealistic Estimates.

(Ref. Record Memo No. 07 dated 22.11.2023)

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

During the test check of the records for the audit period 2020-21 to 2022-23 of the O/o Executive Engineer (E), PB & East Electrical Division, Delhi Secretariat, New Delhi-110002. It has been observed that the tender amount was much below even more than 30% below the Estimated Cost i.e. there is huge variation between the Estimates and the Tendered amount. Some of the instances noticed are as under:-

Sl No	Agreement No/Work Order No & Date	Name of Work Executed	Name of the Contractor	Estimated Cost (in Rs.)	Tendered Amount (in Rs.)	% Below the Estimate d Cost
1	2/EE(E)/ PWD, M-253/2020-21	RMO Electrical and Mechanical Services at DC (East) office, LM BundRoad, Shastri Nagar and VREC Centre Laxmi Nagar, Delhi during 2020-21. (SH:-Operation and maintenance of Electrical and Mechanical installations).	M/s Krishna Electricals	101250.00	64800.00	36 %

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2	10/EE(E)/ PWD, M- 253/2020-21	1. RMO of E&M installation of police station and residential building of police officers under M-2534 at Shakarpur Geeta colony Jagatpuri Dg 2020-21, 2. RMO of EI & MECH installation of Fire station and residential building of Fire official at Geeta colony and Laxmi nagar Delhi-2020-21 (SH Day to Day maintenance of All E & M installation)	M/s Sehra Electric Works,	4042896.00	2483147.0 0	39 %
3	11/EE(E)/ PWD, M- 253/2020-21	1) RMO of Electrical and Mechanical installations at AIT, Shakarpur, Delhi during 2020-21. 2) RMO of Electrical and Mechanical installations at BPIBS, Shakarpur, Delhi during 2020-21. 3) RMO of Electrical and Mechanical installations at Maharshi Valmiki College of Education, Geeta Colony, Delhi during 2020-21. 4) RMO of Electrical and Mechanical Installations of District Social Welfare Office and Woman & Child Development Office at Geeta Colony, Delhi during 2020-21. (SH:- Operation and maintenance of Electrical and Mechanical installations).	M/s Shara Electric	3479330.00	2214246.0 0	36 %
4	16/EE(E)/ PWD, M- 253/2020-21	RMO AC System installed at Delhi Sachivalaya, New Delhi during 2020-21. (SH:- Maintenance and Operation of Package, tower type AC Units, water coolers and Pressurization & ventilation System).	M/s Skyline Pvt.ltd	4029384.00	2578806.0 0	36 %
5	18/EE(E)/ PWD, M- 253/2020-21	1) RMO of Electrical & Mechanical installation at Maharaja Aggresen College & hostel premises, at Vasundhara Enclave, Delhi. during 2020-21. 2) RMO of Electrical & Mechanical installation at Shaheed Rajguru College & hostel premises at Vasundhara Enclave Delhi during 2020-21. (SH: Day to Day maintenance & Operation of E&M installations).	M/s N.K	8871233.00	4914663.0 0	44.61 %
6	20/EE(E)/ PWD, M- 253/2020-21	RMO of E and M installations at AIACT & R Geeta Colony, Delhi during 2020 21. (SH:- Replacement of batteries in UPS and ARD of Lift.)	M/s ETA Techno Projects India Pvt. Ltd.5	1447720.00	764642.00	47.18 %
7	21/EE(E)/ PWD, M- 253/2020-21	RMO UPS System, Audio Visual System, LAN System, Stage lighting System at Delhi Sachivalaya, New Delhi during 2020 21. (SH:- Replacement of batteries for UPS).	M/s ETA Techno Projects India Pvt. Ltd.5	901470.00	549897.00	39 %
8	24/EE(E)/PWD M-253/2019-20	RMO Electrical & Mechanical Services under Sub division M-2531 installed at Delhi Sachivalaya, New Delhi. (SH:-Annual Comprehensive maintenance of various RO	M/s A.K Machine Tools	1114520.00	607413.00	45.50 %

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		System).				
9	26/EE(E)/PWD M-253/2020-21	RMO of Electrical and Mechanical installations of Police Stations under M-2535at Mayur Vihar Phase-I, Kalyanpuri, New Ashok Nagar, Madhu Vihar and Pandav Nagar, Delhi, during 2020-21. (SH:-Day to day maintenance of all E&M installations).	M/s Parasar Electricals & Refrigeration,	1883712.00	985181.00	47.70 %
10	27/EE(E)/PWD M-253/2020-21	(1) RMO Electrical & Mechanical installed at CBI Qatar mayur vihar phase-I Delhi Rg-2020-21 (2) RMO Electrical & Mechanical installation at Delhi Deaf & Dumb Ashok , mayur vihar Delhi Rg -2020-21 (Sh: Day to Day maintenance and operation of E&M installations).	M/s Parasar Electricals & Refrigeration,	941856.00	433254.00	53.37 %
11	29/EE(E)/PWD M-253/2020-21	Replacement of conventional type luminaries with LED type Luminaries at AIT Shakarpur, Delhi	M/s Elegant Enterprises	2301039.00	1278457.0 0	44.46 %
12	33/EE(E)/PWD M-253/2020-21	RMO of lifts and escalators under PWD M2532, Delhi Sachivalaya, New Delhi during 202021. (SHOperation and watch and ward of lifts and escalators located at various FOBs on PWD Roads under M253)	M/s Shaka Electricals	4709340.00	1813096.0 0	61.15 %
13	42/EE(E)/PWD M-253/2020-21	RMO Street lights, Pumps and E.I of various under passes, RUB ways, Subways and underneath of Flyovers under PWDM-253, Delhi Sachivalaya, New Delhi during 2020-2021.(SH:-Providing accessories to High Mast, Power cables on PWD Roads under EMD M-253).	M/s Sona Engineers,	7099435.00	4131161.0 0	41.18 %
14	44/EE(E)/PWD M-253/2020-21	RMO UPS system, Audio Visual System, LAN system & Stage lighting system at Delhi Sachivalaya, New Delhi. (SH:-Repairing and replacement of power wiring and sockets for UPS distribution).	M/s Sehra Electricals Works	743900.00	398284.00	46.47 %
15	51/EE(E)/PWD M-253/2020-21	RMO of Electriccal and mechanical installation of Police Stations under M-2535 at Mayur Vihar Ph-1, Kalyanpuri, New Ashok Nagar, Madhu Vihar, Mandawali and Pandav Nagar, Delhi during 2020-21. (SH:-Day to day running, maintenance and operation of all E&M installations).	M/s Parasar Electricals & Refrigeration,	4631624.00	1991135.0 0	57 %
16	52/EE(E)/PWD M-253/2020-21	1) RMO of E&M Installations at various AAMC under Sub Division M-2535 during 2020-21. 2) RMO of Electrical and Mechanical installations at DA Staff Quarters, Kalyanwas,	M/s Parasar Electricals & Refrigeration,	7304952.00	3140399.0 0	

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		Delhi during 2020-21. 3) RMO of Electrical and Mechanical installations of VREC at Patpar Ganj, Mandawal, Trilokpuri&Kondli Delhi during 2020-21. 4) RMO of Electrical and Mechanical installations at East Vinod Nagar Sport Complex Delhi. during 2020-21. (SH:- Day to day running, maintenance and operation of all E&M installations).				57 %
17	53/EE(E)/PWD M-253/2020-21	RMO of Electrical and Mechanical installations at Residential and Non Residential Buildings of Fire Stations at Mayur place, Dallupura, Mandawali & Kalyanvas, Delhi during 2020-21. (SH:-Day to day running, maintenance and operation of all E&M installations).	M/s Parasar Electricals & Refrigeration,	2541456.00	1092572.0 0	57.01 %
18	57/EE(E)/PWD M-253/2020-21	1) RMO of Electrical and Mechanical installations at Maharaja Aggresen College and hostel premises, Vasundhara Enclave, Delhi during 2020 21. 2) RMO of Electrical and Mechanical installations at Shaheed Rajguru College and hostel premises at Vasundhara Enclave, Delhi during 2020-21. (SH:-Operation and routine maintenance of 600 KLD capacity STP Plants).	M/s Texol Engineers	2016672.00	887336.00	56 %
19	58/EE(E)/PWD M-253/2020-21	RMO of Electrical & Mechanical installations at Gomukh Tower, Kaushambi, Ghaziabad during 2020-21. (SH:-Day to day maintenance and operation of E&M installations.)	M/s Sona Engineers	5673228.00	2407151.0 0	57.57 %
20	63/EE(E)/PWD M-253/2020-21	RMO of Electrical & Mechanical installations at Delhi Secretariat, New Delhi during 2020-21. (SH:-Comprehensive AMC of Window, split, cassette, tower, package & Duct able Air Conditioners, Servicing of AHUs, FCUs and cleaning of air terminals).	M/s Shree Krishna Electricals Work	700118.00	384715.00	45 %
21	3/EE(E)/PWD M-253/2021-22	1) Running Maintenance and operation of Swimming pool in SKV (Annie Besant) Pocket-B, Mayur Vihar Phase-II, Delhi-110091 (School ID: 1002029). 2) Running Maintenance and operation of Swimming pool in RSKV, West Vinod Nagar, Delhi-110092 (School ID: 1002032). (SH:-Running, operation and maintenance of swimming pools).	M/s Adhiraj Constructions,	2031006.00	899939.00	55.69 %
22	5/EE(E)/PWD M-253/2021-22	RMO of Electrical and Mechanical installations on PWD Roads under m-253, Delhi Secretariat, New Delhi during 2021-22. (SH:- Running maintenance & operation of all E&M installations).	M/s A K Electric Work,	52637603.00	30414007. 00	42.21%

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22	8/EE(E)/PWD M-253/2021-22	1) RMO of E&M installations of Police Stations and Residential Buildings of Police officers under M-2534 at Shakarpur, Geeta Colony, Jagatpuri, Delhi during 2021-22. 2)RMO of Electrical and Mechanical installations of Fire Stations and Residential Buildings of Fire Officials at Geeta Colony and Laxmi Nagar, Delhi during 2021-22. SH: Day to day maintenance of all E&M installations.	M/s A K Electric Work,	8662824.00	3176658.00	63.33%
24	14/EE(E)/PWD M-253/2021-22	RMO of Electrical & Mechanical installations at Delhi Secretariat, New Delhi during 2021-22. (SH:-Replacement of external electrical installations).	M/s Arun Engineers,	2537104.00	1458835.00	42.53%
25	18/EE(E)/PWD M-253/2021-22	1) RMO of E&M Installations at various AAMC under Sub Division M-2535 during 2021-22. 2) RMO of E&M Installations at VREC, Patparganj, Trilokpuri&Kondli, Delhi during 2021-22. (SH:-Comprehensive Annual Maintenance of Window, Split type Air conditioners, water coolers & refrigerators).	M/s A K Electric Work,	977400.00	499647.00	48.88%
26	19/EE(E)/PWD M-253/2021-22	1) RMO of Electrical and Mechanical installations at AIT, Shakarpur, Delhi during 2020-21. 2) RMO of Electrical and Mechanical installations at BPIBS, Shakarpur, Delhi during 2020-21. 3) RMO of Electrical and Mechanical installations at Maharshi Valmiki College of Education, Geeta Colony, Delhi during 2020-21. 4) RMO of Electrical and Mechanical Installations of District Social Welfare Office and Woman & Child Development Office at Geeta Colony, Delhi during 2020-21.(SH:- Operation and maintenance of Electrical and Mechanical installations)	M/s Parmar Electrical,	8524488.00	4629649.00	45.69%
27	20/EE(E)/PWD M-253/2021-22	RMO of Electrical & Mechanical at Deputy CM Site office, Patparganj , Delhi during 2021-22. (SH:- Day to Day maintenance of E&M installations).	M/s A K Electric Work,	652068.00	420258.00	35.55%
28	29/EE(E)/PWD M-253/2021-22	RMO of Electrical and Mechanical Installations at PWD offices at Ramesh Park, Delhi during2021-22. (SH:-Day to day maintenance of E&M installations at PWD Office & Mohalla Clinics).	M/s Dharam Enterprises,	1131936.00	532123.00	52.96%
29	30/EE(E)/PWD M-253/2021-22	Providing of Fire Fighting System and Fire Alarm System at BPIBS Shakarpur, Delhi	M/s JAI SHRI BHAIRO ELECTRICALS	1630928.00	1125340.00	31 %
30	34/EE(E)/PWD M-253/2021-22	Providing Tricolour LED strips (lights) on the existing Street-light poles (400 Nos.) at Gandhi Nagar on PWD road under M-253, East Delhi.	M/s Vivek Associates,	1634800.00	949819.00	41.92%

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31	36/EE(E)/PWD M-253/2021-22	RMO UPS System, audio visual system, LAN system stage lighting system at Delhi Sachivalaya New Delhi. (SH:-Operation of integrated audio visual System and Digital conferencing system installed in different hall at Delhi Sachivalaya, New Delhi).	M/s A.S.Electric Works	2214780.00	1122229.00	49.32%
32	38/EE(E)/PWD M-253/2021-22	RMO of Electrical & Mechanical Installations at CBI Quarters, Mayur Vihar Ph-I, Delhi during 2021-22. 2) RMO of Electrical & Mechanical installations at Deaf & Dumb School, Mayur vihar Ph-I Delhi dg 2021-22. (SH:- Day to day Maintenance and operation of E&M installations).	M/s Parasar Electricals & Refrigeration	1021872.00	372881.00	63.51%
33	52/EE(E)/PWD M-253/2021-22	EOR to internal and external electrical & mechanical installations at RSKV-01, Shakarpur, Delhi. (School ID 1002196)	M/s Ekta Enterprises	2706208.00	1348503.00	50.18%
34	56/EE(E)/PWD M-253/2021-22	RMO of Electrical and Mechanical installations of Fire Stations and Residential Buildings of Fire Officials at Geeta Colony and Laxmi Nagar, Delhi .(SH:-Day to day maintenance of all E&M installations)	M/s Parasar Electricals & Refrigeration,	2626704.00	1116087.00	57.50%
35	59/EE(E)/PWD M-253/2021-22	RMO of Electrical and Mechanical installation at Shaheed Rajguru College & hostel premises at Vasundhara Enclave, Delhi (Sub Head:- Day to Day maintenance & operation of E.I & Fans, Fire Fighting, Fire Alarm system, Lifts, DG sets and sub station)	M/s Shaka Electrical (India)	4703282.00	2000306.00	57.47%
36	09/EE(E)/PWD M-253/2022-23	1) Running Maintenance and operation of swimming pool in RSKV West Vinod Nagar, Delhi. (School ID: 1002032) 2) Running Maintenance and operation of swimming pool in SKV (Annie Besant) Pocket-B, Mayur Vihar Phase-II, Delhi. (School ID: 1002029).	M/s Rahul Kumar Agrawal	2874325.00	1221876.00	57.52%
37	13/EE(E)/PWD M-253/2022-23	RMO of Electrical & Mechanical installations at East Vinod Nagar Sport Complex Delhi. During 2021-22. (SH:-Day to day running maintenance and operation of all E&M installation).	M/s Parasar Electricals & Refrigeration,	881700.00	303128.00	65.56%
38	14/EE(E)/PWD M-253/2022-23	RMO of Electrical & Mechanical installations of VREC at Patpar Ganj, Mandawali, Trilokpuri & Kondli Delhi during 2021-22. (SH:-Day to day running maintenance and operation of all E&M installation).	M/s Parasar Electricals & Refrigeration,	569760.00	195883.00	65.63%
39	15/EE(E)/PWD M-253/2022-23	1) RMO of E&M Installations at various AAMC under Sub Division M-2535 during 2021-22. 2) RMO of Electrical and Mechanical installations at DA Staff Quarters, Kalyanwas, Delhi during 2021-22. 3) MOEI & Fans i/c	M/s Parasar Electricals & Refrigeration,	7237008.00	2488083.00	65.62%

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		compound lighting for 96 DA flats at Mayur Vihar Ph-II Delhi. during 2021-22. (SH:-Day to day running, maintenance and operation of all E&M installations).				
40	16/EE(E)/PWD M-253/2022-23	UPS System Audio Visual System Lan System & stage lighting system at Delhi Sachivalaya New Delhi (SH:- Repairing and replacement of power wiring and sockets for UPS distribution.)	M/s Arun Engineers	825252.00	445636.00	46 %
41	23/EE(E)/PWD M-253/2022-23	RMO of Electrical and Mechanical installations at Shaheed Rajguru College and hostel premises at Vasundhara Enclave, Delhi. (Sub:-Day to Day maintenance & Operation of STP Plant).	M/s Star Enterprises,	1064388.00	576260.00	45.85%
42	26/EE(E)/PWD M-253/2022-23	RMO of Electrical and Mechanical installations on PWD Roads under M253, Delhi Secretariat, New Delhi during 2022-23.(Operation and Maintenance of Sub Station, DG Set and Pump House)	M/s Shaka Electrical (India)	5900416.00	1830604.00	69%
43	28/EE(E)/PWD M-253/2022-23	RMO of Electrical and Mechanical installations at Maharaja Aggresen College and hostel premises at Vasundhara Enclave, Delhi. (SH:- Day to Day maintenance & Operation of STP Plant).	M/s Star Enterprises,	1064388.00	515590.00	51.56%
44	29/EE(E)/PWD M-253/2022-23	RMO of Electrical and Mechanical installations on PWD Roads under M253, Delhi Secretariat, New Delhi during 2022-23.(SH:- Comprehensive maintenance of Street Light).	M/s Sona Engineers,	5328522.00	20626970.00	61.29%
45	36/EE(E)/PWD M-253/2022-23	RMO UPS System audio vishual System LAN System & Stage Lighting System at Delhi Sechivalaya New Delhi. (SH:- Replacement of batteries in various UPS)	M/s Shardha Electricals	1263060.00	694683.00	45.05%
46	47/EE(E)/PWD M-253/2022-23	RMO UPS System audio vishual System LAN System & Stage Lighting System at Delhi Sechivalaya New Delhi. (SH:- Pdg. Of Power wiring and sockets for UPS & Power Distribution)	M/s Sehra Electric Works,	873211.00	447259.00	48.78%
47	48/EE(E)/PWD M-253/2022-23	RMO E&M Services at DC(E) LM Bund Road Shastri nagar Delhi(SH: day to day maintenance of all internal and external electrical mechanical installations)	M/s Dharam Enterprises	1901640.00	1179207.00	38.45%
48	49/EE(E)/PWD M-253/2022-23	Repair & Replacement of nonworking street light at DA Staff quarters, Kalyanvas Delhi	M/s VEEAAR TRADERS,	1594710.00	937530.00	41.20%

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49	50/EE(E)/PWD M-253/2022-23	1) RMO of Electrical & Mechanical installation at Maharaja Aggresen College & hostel premises, at Vasundhara Enclave, Delhi during 2022-23. 2) RMO of Electrical & Mechanical installation at Shaheed Rajguru College & hostel premises at Vasundhara Enclave Delhi during 2022-23. (SH: Replacement of nonworking street light)	M/s Shaka Electricals India,	1052557.00	658164.00	37.45%
50	52/EE(E)/PWD M-253/2022-23	RMO of Electrical & Mechanical inztallation at Deaf & Dumb School, Mayur Vihar Phase-I Delhi(SH: Repair /replacement of non-working LED at Deaf & Dumb school)	M/s Muzammil Ali	1913378.00	1034311.0 0	45.95%
51	58/EE(E)/PWD M-253/2022-23	RMO of Electrical & Machinical Installation at Commonwealth Games village Delhi. Dg. 2022-23 (SH: Day to day maintenance of 23 Nos. Flats at CWG Village)	M/s Rahul Kumar Agrawal	1587179.00	858823.00	45.88%
52	61/EE(E)/PWD M-253/2022-23	Replacement of faulty power cable including necessary wiring, DBs, MCB, and MCCBs etc at RSKV Radhey Shyam Park, Delhi-110051	M/s Vision Enterprises,	932875.00	373150.00	60%
53	81/EE(E)/PWD M-253/2022-23	RMO Sub-station, D.G. Sets and Lifts installed at Delhi Sachivalaya, New Delhi.(SH. Repalcement of old defective post top lights and laying of cables in Delhi sachivalya).	M/s Arun Engineers	1797510.00	961668.00	46.46%
54	92/EE/PWD M- 253/2022-23	RMO of Electrical & Mechanical installations at CBI qtr, Mayur Vihar Ph-1, Delhi. 2) RMO of E&M installation Deaf and Dumb School Mayur Vihar Ph-1, (SH:- Day to day maintenance and operation of E & M installation.)	M/s Parasar Electricals & Refrigeration,	1304780.00	534699.00	59.02%
55	93/EE/PWD M- 253/2022-23	MOEI and fans i/c compound lighting for 96 DA flats for Mayur Vihar Ph-II, Delhi dg 2022-23. (SH:- EI Work & Installations as & when required.)	M/s Prem & K.P. Electric Co.,	2825935.00	1576589.0 0	44%

The above details of works awarded much below the estimated cost which shows that estimates were prepared casually and no proper attention was given in preparing estimates and prepared on much realistic basses. EE (E) is requested to direct to drawing branch to prepare sickly estimates of works on the basis of section 4.2 .1 (2) of CPWD manual and compliance may be shown to the next audit.

TAN 6: Non adherence of Rule 149 of GFR 2017 and Rule 59 of R&P Rules.

(Ref. Record Memo No. 09 dated 23.11.2023)

During scrutiny of the Vouchers/Bills of the Office of Executive Engineer (E), PB & East Electrical Division, M-253 Delhi Secretariat, New Delhi-110002. (1496/12) for the

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period 2020-21 to 2022-23, it has been observed that Rule 149 of GFR 2017, CPWD Manual and Rule 59 of Receipt and Payment Rules is not being followed.

The Rule 149 of GFR 2017 and CPWD Manual provides that all the items / services should be procured through GEM Portal for the items which are available on GEM. The items which are not being procured through GEM, must be contained/recorded with proper reason/justification for non procuring through GEM.

It has been observed that some items had not been procured through GEM Portal for the audit period 2020-21 to 2022-23 which attracts violation of Rule 149 of GFR 2017 as well as CPWD Manual.

The Rule 59 of Receipts and Payments Rules stipulates as follows: -

1. Every voucher must bear a pay order signed or initiated by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay order must be signed by hand and in ink.
2. All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again.
3. All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

EE(E) is advised to take necessary steps to strictly follow the above-mentioned rules and shown to the next audit.

TAN 7: Physical Verification of MAS Accounts Registers.

Ref. Record Memo No. 12 dated 29.11.2023

Scrutiny of MAS Accounts register maintained in the sub-divisions under the jurisdiction of Executive Engineer (E), PB & East Electrical Division, M-253, for the audit period 2020-21 to 2022-23, it is observed that physical verification of Stock Register was not done. Whereas as per GFR Rule, 213-

- 1) Physical verification of Fixed Assets: The inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and the outcome of the verification recorded in the Corresponding register. Discrepancies, if any shall be promptly investigated and brought to account.
- 2) Verification of Consumable: A physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, shall be recorded in the stock register for appropriate action by the competent authority.
- 3) Procedure for Verification:
 - (i). Verification shall always be made in the presence of the officer, responsible for the custody of the inventory being verified.

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(ii). A certificate of verification along with the findings shall be recorded in the stock register.

(iii). Discrepancies, including shortage, damages and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with provision given in Rule 33 to 38 and Rule 214. Buffer Stock: Depending on the frequency of requirement

Necessary action needs to be taken and shown to the next audit.

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**INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXV**