

General

The general condition of the accounts of the Delhi Technological University, Shahbad Daulatpur, Bawana Road, New Delhi-110042 for the period from 01.04.2014 to 31.03.2016 was found to be satisfactory to the extent the record produced to audit and subject to the observations made in the inspection report.

The inspection report has been prepared on the basis of information/records supplied by Delhi Technological University, Shahbad Daulatpur, Bawana Road, New Delhi-110042. The office of the Pr. Accountant General (Audit), Delhi does not take any responsibility for any mis-information /non-information on the part of Delhi Technological University, Shahbad Daulatpur, Bawana Road, New Delhi-110042.

J B Sharma
28/9/2016

(Y.B. Sharma)
Inspecting Officer

May kindly see, discuss and sign the draft report. Discrepancy if any may please be brought in knowledge of undersigned.

J B Sharma
28/9/2016

(Y.B. Sharma)
Inspecting Officer

5887 Ak
28/5/16
30/5/16
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[Signature]
28/9/16 Dy. Reg. (F&A)
The Registrar (DTU)

(NAND KISHORE)
DEPUTY REGISTRAR (FIN. & A/C)
DELHI TECHNOLOGICAL UNIVERSITY
(FORMERLY DELHI COLLEGE OF ENGG.)
SHAHBAD DAULATPUR, BAWANA ROAD,
DELHI-110042

Seen and Discussed

[Signature]
28/9/16 Dy. Reg. (F&A)
The Registrar (DTU)

(NAND KISHORE)
DEPUTY REGISTRAR (FIN. & A/C)
DELHI TECHNOLOGICAL UNIVERSITY
(FORMERLY DELHI COLLEGE OF ENGG.)
SHAHBAD DAULATPUR, BAWANA ROAD,
DELHI-110042

4600/Reg
4/10/16

[Signature]
28/9/16

May please see for information. Replies submitted by A/c to Audit Party may also be seen placed at stage 'A' pt.

AA-III
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Registrar. DTU 28/9/16
DRC FM

[Signature]
5/10/16
A/O

Office of the Pr. Accountant General (Audit), Delhi
AGCR Building, I.P. Estate,
New Delhi – 110 002

Half Margin No. 1

Dated: 15.09.2016

As per Rule 15 (vi) of Central Civil Services (Leave Travel Concession) Rules, 1988 where an advance has been drawn by a Government servant, the claim for reimbursement of the expenditure incurred on the journey shall be submitted within one month of the completion of the return journey. On a Government Servant's failure to do so, he shall be required to refund the entire amount advance forthwith in one lump sum. No request for recovery of the advances in installments shall be entertained.

During the scrutiny of the records related to LTC of Office of the Delhi Technological University, it was revealed that the some of the LTC advances have not been adjusted till date, as per detail given below :-

Sl No.	Name and Designation	Bill No. & Date of Drawl of LTC Advance	Amount (in Rs.)
1.	Sh.Raghunath M.S.. Assistant Professor	AB-39, 21.04.2014	1,87,000
2	Sh.Nirendra Dev, Professor	AB-257, 22.05.2014	1,44,000
3	Ms. Seema Singh, Associate Professor	AB-350, 10.06.2014	10,000
4.	Sh. A. Trivedi, Professor	AB-351, 10.06.2014	34,000
5	Sh. Bharat Bhushan, Associate Professor	AB-1591, 13.11.2014	16,000
6	Ms. Suman Bhowmick, Associate Professor	AB-2737, 27.03.2015	97,700
7.	Sh. Madhususan Singh Yadav	AB-2027, 31.12.2015	67,000
Total			5,55,700

Facts & and figures be verified alongwith reasons of non-adjustment of these above mentioned LTC advances may please be intimated to audit immediately.

**Inspecting Officer
(Audit Party No. 2)**

To,
Registrar,
Delhi Technological University,
Shahbad Daulatpur, Bawana Road,
New Delhi-110042.

*Returned in
original.*

Office of the Pr. Accountant General (Audit), Delhi
AGCR Building, I.P. Estate,
New Delhi – 110 002

Half Margin No. 2

Dated: 16.09.2016

As per Rule 292(2) of General Financial Rules 2005, Advances for Contingent and Miscellaneous Purpose, the adjustment bill, along with balance if any, shall be submitted by the government servant within fifteen days of the drawl of advance, failing which the advance or balance shall be recovered from his next salary(ies).

During the scrutiny of the records related to advances of Office of the Delhi Technological University, it was revealed that the some of the advances amounting to Rs. 16,62,693/- was remained unadjusted ranging from June, 2014 to December, 2015, as per details given below:-

S.N.	Name & Designation	Advance No. & date of advance	Amount (in Rs.)
1	Sh. Nao Kant Deo, Professor	AB-408, 16.06.2014	50,000
2	Sh. Rajeev Kapoor, Professor	AB-743, 04.08.2014	90,112
3	Sh. Pawan Kr. Tyagi, Co-Ordinator	AB-788, 07.08.2014	70,000
4	Sh. Vivek Tripathi, Asstt. Registrar	AB-987, 03.09.2014	45,000
5	Sh. Naveen Kumar, Professor	AB-1616, 17.11.2014	28,800
6	*Sh. Jeebananda Pandey, Co-Ordinator	AB-2340, 12.02.2015	30,000
7	Sh. Srinivasa Rao, Asstt. Professor	AB-2341, 12.02.2015	4,500
8	Sh Akshi Kumar, Co-Ordinator	AB-327, 25.05.2015	65,000
9	Sh. S Anbu Kumar, Co-Ordinator	AB-344, 27.05.2015	21,000
10	Sh Akshi Kumar, Superintendant	AB-474, 15.06.2015	4,50,000
11	Sh. R.C. Singh, Co-Ordinator	AB-729, 17.07.2015	2,00,000
12	Sh Pawan Kumar Tyagi, Co-Ordinator	AB-836, 06.08.2015	40,000
13	Sh Akshi Kumar, Co-Ordinator	AB-730, 17.07.2015	1,24,000
14	Sh Narendra Kumar-II, Prof.	AB-1302, 28.09.2015	1,50,000
15	Sh Narendra Kumar, Prof.	AB-1826, 02.12.2015	60,000
16	Sh Controller of Examination	CB-1866, 10.12.2015	2,34,281
		Total	16,62,693

Facts & and figures be verified alongwith reasons of non-adjustment of the above mentioned advances may please be intimated to audit immediately.

Inspecting Officer
(Audit Party No. 2)

To,
Registrar,
Delhi Technological University,
Shahbad Daulatpur, Bawana Road,
New Delhi-110042.

Office of the Pr. Accountant General (Audit), Delhi
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(Audit Party No. 2)

Half Margin No. 3

Dated: 16.09.2016

As per the Rules, Transport Allowance will not be admissible to those employees who are on leave training, tour etc for full calendar month. During scrutiny of the records, it was noticed that the following officials were on leave for full calendar month but Transport Allowance was given during leave as detailed below:-

Sl. No.	Name & Designation	Period of Leave	Type of Leave	TA Drawn during period	TA Drawn	Amount to be recovered
1	Dr. Yash Hasija, Asst Prof.	25.03.14 to 20.09.14	ML	04/14 to 08/14	6400x5=32000	32,000
2	Dr. Rishu Chaujjar, Asst. Prof.	04.08.14 to 03.02.15	ML	9/14 10/14 to 01/15	6400x1=6400 6624x4=26496	32,896
3	Dr. Archana Rani, Associate Prof.	01.11.14 to 31.10.15	CCL	11/14 to 03/15 04/15 to 06/15	6624x5=33120 6816x3= 20448	53,568
4	Ms Divyashikha Setia, Asst. Prof	05.01.15 to 31.05.15	Exam of daughter	02/15 to 03/15 04/15 to 05/15	6624x2=13248 6816x2=13632	26,880
5	Ms. Lovleen Gupta, Asst Prof	21.04.15 to 17.10.15 18.10.15 to 17.06.16	ML & CCL	05/15 to 06/15	6816x2=13632	13,632
6	Sh S.K. Saxena, Programmer	30.05.15 to 14.08.15	EL	06/15 TO 07/15	6816x2=13632	13,632
					Total	1,72,608

Facts and figures may kindly be confirmed alongwith the reasons of allowing payments of Transport Allowance to the above mentioned officials who were on regular leave for more than one calendar month.

(Y.B. Sharma)
Inspecting Officer
9818435966

To,
Registrar,
Delhi Technological University,
(Formerly Delhi College of Engineering),
Shahbad Daulatpur, Bawana Road,
New Delhi-110042.

Office of the Pr. Accountant General (Audit), Delhi
AGCR Building, I.P. Estate,
New Delhi – 110 002
(Audit Party No. 2)

Half Margin No. 4

Dated: 16.09.2016

Subject: Unauthorized and Irregular hiring of manpower for sanitation

As per the model NIT published by the Govt. of NCT of Delhi, outsourcing of sanitation services, if required should be awarded on area basis on two bids basis. In DTU earlier contract for outsourcing of sanitation services was awarded on area basis in May 2011 for two years, which was extended upto 22.06.2015. A scrutiny of the record, however, revealed that for hiring sanitation services beyond 22.06.2015 DTU instead of adopting area based sanitation services opted manpower basis sanitation services and entered into an agreement on open tender basis with M/s Shivalik Housekeeping Services on 23.06.2015 to provide 45 unskilled workmen and two skilled workmen to attend sanitation work in various buildings of DTU for six months at a contractual cost of Rs. 32.70 lakh. However, procedure adopted for assessing the requirement of workmen was not found on the record. Reasons for deviating from the approved norms of the NCT of Delhi regarding outsourcing of sanitation services was also not found on record. A payment of Rs. 1.40 crore has been made as of July 2016 to the agency. Further scrutiny of the records revealed following points:

- i) As per delegation of financial power of GNCTD issued vide OM dated 12.03.2015 Sr. No. 49, the secretary of the administrative department is vested with the power to accord administrative approval for outsourcing of sanitation services. There is no provision to hire manpower for this purpose. But no administrative approval of secretary GNCTD and finance department GNCTD was obtained to hire manpower for sanitation. As approved by Registrar DTU on 20.08.2015, file was sent to finance

department through planning branch, training and technical education for administrative approval. However, no approval was conveyed by the department of training and technical education as of Aug 2016.

- ii) Though there was no administrative approval of the administrative department, the DTU extended the contract on 22.02.2016 for six months and further on 27.06.2016 for further six months.
- iii) On scrutiny of the file, it was observed that just after awarding the contract, DTU started making complaints to the agency for non compliance of terms & conditions of agreement/NIT and poor quality of execution of sanitation work. Between 27.07.2015 to 29.01.2016, 12 complaints were made either by the Registrar or with the approval of the Registrar to the agency including a show cause notice dated 08.10.2015 which was never replied by the agency. In its letters dated 04.01.2016 and 09.02.2016 agency accepted that it was very difficult to manage sanitation services with the contracted number of workmen. Agency also mentioned that earlier when the contract was area based they deployed 79 workmen. It is evident from the above that inspite of the huge expenditure on the payment to the agency, desired level of sanitation could not be achieved. Though the agency was not performing as per contractual obligation and DTU was also not satisfied with the agency, it extended the contract for six months on 22.02.2016 with same terms and conditions. The complaints for not performing were still there and agency also reiterated on 20.06.2016 that it was difficult to maintain cleanliness with available manpower DTU further extended the contract for six months on 27.06.2016.

- iv) As per clause 23 of the terms and conditions of agreement it was obligatory for the agency to install biometric machines to record the attendance to submit with the monthly bill for payment. Failing which a penalty of Rs. 2000 per day was to be levied on the agency from the 10th day of every month. In spite of several reminders by DTU the agency did not installed biometric machines and at the same time no penalty was imposed by the DTU. In absence of attendance by biometric machine, the correctness of the payment to the agency by DTU cannot be verified in audit as DTU itself did not maintain the attendance record.
- v) Clause 20 of the agreement also provides to issue ESI Card, EPF Passbook to each workman. Failing which Rs. 4000 was to be levied on the agency. Agency has not submitted these documents and no penalty was imposed by DTU.
- i) No officer of DTU was designated to supervise the job of agency and to submit the report for successful completion of the work. The sanitation is a technical job requiring specific qualification in the field of public hygiene, however, no qualification for workmen or supervisor was fixed by the DTU.

Rule 150 of GFR provides that subject to exceptions incorporated under rules 151 and 154, invitation to tenders by advertisement should be used for procurement of goods of estimated value Rs. 25 lakh and above. Advertisement in such case should be given in the Indian Trade Journal (ITJ), published by the Director General of Commercial Intelligence and Statistics, Kolkata and at least in one national daily having wide circulation. However, no advertisement was given in ITJ. The DTU published the advertisement in Delhi edition of two newspapers i.e. TOI (English) and Hindustan (Hindi) rather than going for countrywide advertisement. It clearly shows that fair market competition was not ensured in awarding the work.

Above is evident that it was a case of unauthorized and irregular hiring of manpower for sanitation.

Facts depicted above may kindly be checked and inaccuracy if any may please be brought in the notice of the audit alongwith reply of the DTU on the audit observation within three days.

(Y.B. Sharma)
Inspecting Officer
9818435966

To,

The Registrar,
Delhi Technological University,
Shahbad Daulatpur, Bawana Road,
New Delhi-110042

9818435966

Office of the Pr. Accountant General (Audit), Delhi
AGCR Building, I.P. Estate,
New Delhi – 110 002
(Audit Party No. 2)

Half Margin No. 5

Dated: 16.09.2016

Subject: Unauthorized and irregular hiring of manpower for sweeping of roads and disposal of garbage

As per the model NIT published by the Govt. of NCT of Delhi, outsourcing of sanitation services, if required should be awarded on area basis following two bids system. A scrutiny of the record, however, revealed that DTU instead rather than adopting area based sanitation services opted manpower bases sanitation services and entered into an agreement on open tender basis with M/s Mahavir and brothers on 12.06.2015 to provide 20 unskilled workmen and 01 skilled workman for sweeping of the roads and disposal of the garbage at a contractual cost of Rs. 15.16 lakh for six months w.e.f. 15.06.2015. However, procedure adopted for assessing the requirement of workmen was not found on the record. Reasons for deviating from the approved norms of the NCT of Delhi regarding outsourcing of sanitation services was not found on record. A payment of Rs. 33.60 lakh has been made to the agency as of Aug 2016. Further scrutiny of the records revealed following points:

- ii) As per delegation of financial power of GNCTD issued vide OM dated 12.03.2015 Sr. No. 49, the secretary of the administrative department is vested with the power to accord administrative approval for outsourcing of sanitation services. There is no provision to hire manpower for this purpose. Case was sent to Directorate of Training and Technical Education for administrative approval of Principal Secretary, TTE but no administrative approval of secretary GNCTD and finance department GNCTD was conveyed to hire manpower for this work.

- iii) Though there was no administrative approval of the administrative department, the DTU extended the contract on 08.06.2016 for three months w.e.f. 16.06.2016 or till such time a new contract is awarded.
- iv) Just after awarding the contract, DTU started making complaints to the agency for non-compliance of terms & conditions of the contract and poor quality of work by Registrar or with the approval of Registrar, DTU.
- v) As per clause 25 of the terms and conditions of agreement it was obligatory for the agency to install biometric machines to record the attendance to submit with the monthly bill for payment. Failing which a penalty of Rs. 2000 per day was leviable from the 10th day of every month. In spite of several reminders by DTU the agency did not install biometric machines and at the same time no penalty was imposed by the DTU. In absence of attendance by biometric machine, the correctness of the payment to the agency by DTU cannot be verified in audit as DTU itself did not maintain the attendance record.
- vi) Clause 20 of the agreement also provides to issue ESI Card, EPF Passbook to each workman. Failing which Rs. 4000 per day was to be levied on the agency. Agency has not submitted these documents and no penalty was imposed by DTU.
- vii) No officer of DTU was designated to supervise the job of agency and to submit the report for successful completion of the work. The sanitation is a technical job requiring specific qualification in the field of public hygiene, however, no qualification for workmen or supervisor was fixed by the DTU.

Rule 150 of MFR provides that subject to exceptions incorporated under rules 151 and 154, invitation to tenders by advertisement should be used for procurement of goods of estimated value Rs. 25 lakh and above. Advertisement in such case should be given in the Indian Trade Journal (ITJ) published by the Director General of Commercial Intelligence and Statistics, Kolkata and at least in one national daily having wide circulation. However, no advertisement was given in ITJ. The DTU published the advertisement in Delhi edition of two newspapers i.e. TOI (English) and Hindustan (Hindi) rather than going for countrywide advertisement. It clearly shows that fair market competition was not ensured in awarding the work.

Above is evident that it was a case of unauthorized and irregular hiring of manpower for sweeping of roads and disposal of garbage.

Facts depicted above may kindly be checked and inaccuracy if any may please be brought in the notice of the audit alongwith reply of the DTU on the audit observation within three days.

(Y.B. Sharma)
Inspecting Officer
9818435966

To,
The Registrar,
Delhi Technological University,
Shahbad Daulatpur, Bawana Road,
New Delhi-110042

Office of the Pr. Accountant General (Audit), Delhi
AGCR Building, I.P. Estate,
New Delhi – 110 002
(Audit Party No. 2)

Half Margin No. 6

Dated: 16.09.2016

Subject: Unauthorized and irregular award of Horticulture work

Horticulture is a technical job in all engineering department such as CPWD, PWD, DDA, MCD etc. Horticulture is a separate wing of engineering. Earlier the work of horticulture was awarded by DTU on a contract basis through its engineering wing as a work defined in CPWD works manual which included providing of material, supervision by experts. However, in December 2014 DTU invited tender for horticulture work on manpower basis irrigation, plantation, tools and machine etc. Only one bid was received. As the single bid was not acceptable the Registrar approved to recall the tender. Tender was re-invited on two bid basis in February 2015. In response only two bids were received. The technical committee rejected one bid for the reason that requisite documents were not submitted by the firm. DTU awarded the work to the remaining agency M/s Pioneer Horticulturist on 15.06.2015 through an agreement to provide eight *Mali* and 13 unskilled *Behaar* for horticulture services w.e.f. 15.06.2015 for six months at a contractual cost of Rs. 15.90 lakh ignoring the fact that after deduction of bid of another bidder it became a case of single bid. A payment of Rs. 35.91 lakh has been made to the agency as of July 2016. Scrutiny of the records however, revealed that in the pre-qualification criteria of NIT it was mentioned that:

- i) Agencies who are providing similar kind of services for at least last three consecutive years and having annual average turnover of Rs. 9,54,000/- during the last three financial years in the books of accounts were eligible for this work.

ii) The bidder should have the experience of completion of similar works in any of the Departments/Autonomous Institutions/Universities/Public Sector Undertakings of the Government of India or Government of NCT of Delhi or any other State Government of Public Sector Banks or Local Bodies/Municipalities as follows:

(a) Three similar completed works costing not less than Rs. 12,72,000/- or

(b) Two similar completed works costing not less than Rs. 15,90,000/- or

(c) One similar completed work costing not less than Rs. 25,44,000/-.

It was however, noticed that firm was not fulfilling above criteria and it was single bid but tender was awarded irregularly to this firm. Following points were also noticed:

i) It was a case of hiring of manpower but no administrative approval of Secretary, Training and technical education department, GNCTD was obtained.

ii) Just after awarding the contract, DTU started making complaints to the agency for non-compliance of terms & conditions of the contract and poor quality of work by Registrar or with the approval of Registrar, DTU. Even then the contract was extended by DTU for six months w.e.f. 16.12.2015. A letter was further issued to agency on 08.06.2016 for further extension. In response the agency refused to extend the contract on previous rates. However, the extension was further granted for three months with old terms and conditions.

iii) As per clause 22 of the terms and conditions of agreement it was obligatory for the agency to install biometric machines to record the attendance to submit with the monthly bill for payment. Failing which a penalty of Rs. 2000 per day leviable from the 10th day of every month. In spite of several reminders by DTU the agency did not

installed biometric machines and at the same time no penalty was imposed by the DTU. In absence of attendance by biometric machine, the correctness of the payment to the agency by DTU cannot be verified in audit as DTU itself did not maintain the attendance record.

iv) Clause 22 of Force Majeure of the agreement also provides to issue ESI Card, EPF Passbook to each workman. Failing which a penalty of Rs. 4000 per day was to be levied on the agency. Agency has not submitted these documents and no penalty was imposed by DTU.

v) No officer of DTU was designated to supervise the job of agency and to submit the report for successful completion of the work.

Rule 150 of CFR provides that subject to exceptions incorporated under rules 151 and 154, invitation to tenders by advertisement should be used for procurement of goods of estimated value Rs. 25 lakh and above. Advertisement in such case should be given in the Indian Trade Journal (ITJ) published by the Director General of Commercial Intelligence and Statistics, Kolkata and at least in one national daily having wide circulation. However, no advertisement was given in ITJ. The DTU published the advertisement in Delhi edition of two newspapers i.e. TOI (English) and Hindustan (Hindi) rather than going for countrywide advertisement. It clearly shows that fair market competition was not ensured in awarding the work.

Above is evident that it was a case of unauthorized and irregular award of Horticulture work.

Facts depicted above may kindly be checked and inaccuracy if any may please be brought in the notice of the audit alongwith reply of the DTU on the audit observation within three days.

(Y.B. Sharma)
Inspecting Officer
9818435966

To,
The Registrar,
Delhi Technological University,
Shahbad Daulatpur, Bawana Road,
New Delhi-110042

Office of the Pr. Accountant General (Audit), Delhi
AGCR Building, I.P. Estate,
New Delhi – 110 002
(Audit Party No. 2)

Half Margin No. 7

Dated: 16.09.2016

Subject: Unauthorized engagement of manpower

As per delegation of financial power of Govt. of NCT of Delhi issued vide OM dated 12.03.2015 powers for engagement of class-IV staff on outsource basis through private agencies an extension of contract thereof is vested with the secretary of the administrative department. Delegation of financial power further provides that prior approval of finance department should be obtained in respect of number of persons to be engaged on outsource basis. During the course of audit it was observed that DTU hired 128 number of semiskilled workmen through a contract signed on 30 April 2014 with Alpha Security and Allied Services on open tender basis without obtaining administrative approval of Secretary of Directorate of Training and Technical Education of Finance Department. A payment of Rs. 4.22 crore has been made to the agency as of July 2016. Scrutiny further revealed that:

- (a) In response of invitation of open tender three bids were received. Out of which the DTU rejected two bids at the technical evaluation stage stating that agencies cannot be considered as they were already providing laboratory attendants in DTU. Audit however noticed that no such condition was incorporated in the NIT and rejecting the bids on this basis was not in order. DTU also found that the only left out agency i.e. M/s Alpha Security and Allied Services has not submitted experience certificate as required under clause 2.2 of the NIT, which stipulates that the bidders should have experience of completion of similar works in any of the department/autonomous institutions/universities/public sector undertakings/

Govt. of India or Govt. of NCT of Delhi or any other State Govt. or Public Sector
Corporations/Municipalities as follows:

- Three completed similar works costing not less than 73.06 lakh
- Two completed similar works costing not less than 91.33 lakh
- One completed similar work costing not less than 1.46 crore

DTU raise the issue with the agency. In response agency submitted a certificate from Nehru Memorial Museum and Library which simply stipulated that the concerned firm was providing services of the manpower to the organization. It may be seen that this certificate does not fulfill the requirement of NIT but DTU accepted it and awarded the work to this firm.

- (b) As per terms and conditions of contract provide that workmen should be trained in cleaning/dusting the apparatus/instrument kept in labs. Workmen should be 10th class and have minimum one year experience of working in labs/hostel/library for those whose service will be utilized as labs/hostel/library attendant. Copy of the certificate regarding educational/experience should be required to be produced while applying for workmen. It was however, noticed that no such certificate were obtained by DTU.

As per clause 53 copy of the individual ESI card issued to each workmen, EPF passbook or statement of PF deposit were to be provided, failing which a penalty of Rs. 2000 per day was to be levied on the agency. However, no such document was produced and no penalty was levied by DTU.

Above is evident that it was a case of unauthorized engagement of manpower.

Facts depicted above may kindly be checked and inaccuracies if any may please be brought in the notice of the audit alongwith reply of the DTU on the audit observation within three days.

(Y.B. Sharma)
Inspecting Officer
9818435966

To,
The Registrar
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(Audit Party No. 2)

Half Margin No. 8

Dated: 16.09.2016

Subject: Irregularities in security services

DTU entered into an agreement on 21.06.2015 with M/s Rakesh Security Pvt. Ltd. through open tender to outsource security services for one year at a tender cost of Rs. 1,39,61,113/-. A payment of Rs. 1.22 crore has been made to the agency as of July 2016.

Rule 150 of MFR provides that subject to exceptions incorporated under rules 151 and 154, invitation to tender by advertisement should be used for procurement of goods of estimated value Rs. 25 lakh and above. Advertisement in such case should be given in the Indian Trade Journal (ITJ) published by the Director General of Commercial Intelligence and Statistics, Kolkata and at least in one national daily having wide circulation. However, no advertisement was given in ITJ. The DTU published the advertisement in Delhi edition of two newspapers i.e. TOI (English) and Hindustan (Hindi) rather than going for countrywide advertisement. It clearly shows that fair market competition was not ensured in awarding the work. Scrutiny of the documents related to this agreement further revealed that:

- a) Agreement provides to submit copy of the ESI card issued to each workman. Failing which a penalty of Rs. 2000 per day in respect of non submission of ESI Card was to be levied. However, contractor has not provided the requisite documents nor the DTU levied the penalty.
- b) Agreement also provides that the contractor will provide individual passbook or statement of individual PF deposit. Failing which a penalty of Rs. 2000 per day in respect

of non-submission of individual passbook or statement of individual P.F. deposit was to be levied. Since the agency submitted the requisite documents nor DTU levied the penalty.

c) Condition 7 of Annexure -B (Terms & Conditions) of the agreement provides that the contracting agency shall employ at least 40 person of manpower from the category of ex-servicemen not above the age of 55 years. The contractor shall provide proof of ex-servicemen and department shall get it verified on its own. Neither the contractor submitted the details of ex-servicemen deployed in DTU nor DTU insisted to submit the requisite documents. It was also noticed that no penalty provision was incorporated in the agreement for not deploying requisite number of ex-servicemen.

d) Tendered amount of Rs. 1,39,61,113/- was worked out on the basis of the numbers of security guard (96) and number of the supervisors (02). However, no mechanism to be adopted for keeping the attendance of the security guards/supervisors was incorporated in the agreement. It was further noticed that no record of the attendance of the security guards/supervisors was being kept by the DTU. In all others manpower based outsource agreement there was provision to install bio-metric attendance machines but for the reasons not mentioned in the file no such condition was imposed on this agency. In absence of attendance record correctness of the payments to the agency could not be ensured in audit.

e) No countrywide publicity for inviting the bids for this work was done.

Above is evident that it was a case of irregularities in security services.

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(Y.B. Sharma)
Inspecting Officer
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(Audit Party No. 2)

Half Margin No. 9

Dated: 16.09.2016

Subject: Unauthorized and irregular hiring of skilled and unskilled manpower

During the course of audit it was noticed that during the period 01.04.2014 to 31.05.2016 DTU made a total payment of Rs. 75.54 lakh to M/s Sangam Detective & Security Services Ltd. in name of providing skilled manpower. Similarly, a payment of Rs. 73.15 lakh was also made to the same company in account of providing attendants to DTU. However, administrative approval and expenditure sanction of the competent authority and formal agreement with the agency for supply of the manpower were not found on the record. As no formal administrative approval and expenditure sanction were obtained and no codal formality as described in GFR were not completed it was an unauthorized and irregular expenditure.

Facts depicted above may kindly be checked and inaccuracy if any may please be brought in the notice of the Audit along with reply of the DTU on the audit observation within three days.

(Y.B. Sharma)
Inspecting Officer
9818435966

To,
The Registrar,
Delhi Technological University,
Shahbad Daulatpur, Bawana Road,
New Delhi-110042

Office of the Pr. Accountant General, Delhi
AGCR Building, I.P. Estate,
New Delhi - 110 002
(Audit Party No. 2)

Half Margin No. 10

Dated: 16.09.2016

Subject: Undue payment of Service Tax

Provisions of service tax are not applicable on DTU as it is an educational establishment. It was however, noted that DTU has made the payment of service tax to the various agencies engaged for sanitation, security, horticulture etc. This has resulted in undue payment of service tax.

Facts depicted above may kindly be checked and inaccuracy if any may please be brought in the notice of the audit alongwith reply of the DTU on the audit observation within three days.

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Office of the Pr. Accountant General (Audit), Delhi
AGCR Building, I.P. Estate,
New Delhi - 110 002
(Audit Party No. 2)

Half Margin No. 1

Dated: 16.09.2016

Subject: Unauthorized holding of Govt. money of Rs. 35.50 crore

DTU is a grantee institute of Govt. of NCT of Delhi. It receives grant regularly from the GNCTD for its revenue and capital expenditure. In addition it also receives fee from the students. Review of the annual statement of account of DTU for the year ended 31 March 2016, revealed that DTU has created a corpus fund of Rs. 35,50,45,902/-. However, purpose for creation of the corpus, approval and sanction of the competent authority i.e. GNCTD to create such corpus, norms and procedure to operate this fund were not found on the record. This corpus is in addition of the investment of Rs. 27,91,41,475/- and closing bank balance of Rs. 54,51,50,574/- shown in the annual statement of accounts of DTU. As no approval of the competent authority to create the corpus of Rs. 35.50 crore was obtained, it is a case of unauthorized holding of Govt. money.

Facts depicted above may kindly be checked and inaccuracy if any may please be brought in the notice of the audit along with reply of the DTU on the audit observation within three days.

(Y.B. Sharma)
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To,
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AGCR Audit for the period 2014-16

Half Margin No. 01.- regarding adjustment of LTC Advances:

The audit has observed that total 07 LTC advances issued, which is not adjusted till date. The details of Audit observation alongwith present status of the advance is submitted as below :

SN	Name	Amount	Present status
01	Sh. Rangnathan M.S.	1,87,000/-	Not adjusted till date. Process has been initiated for settlement.
02	Dr. Nirendra Dev	1,44,000/-	Advance adjusted vide bill No. 2044. The details of exp is : Total adv : Rs. 144000/- Exp : Rs. 109551/- Balance : Rs. 34449/- Rs. 35989/- refunded including penal interest of Rs. 1540/- & deposited through TR-V in DTU A/C.
03	Dr. Seema Singh	10000	Whole amount deposted in DTU A/C as she not availed LTC
04	Dr. A. Trivedi	34000	Not adjusted till date. Process has been initiated for settlement.
05	Dr. Bharat Bhushan	16000	Whole amount deposted in DTU A/C as he not availed LTC
06	Dr. Suman Bhomik	97700	Adjusted vide bill No. 1526. The details of Exp is : Total adv : Rs. 97,700/- Exp : Rs. 1,08,556/- Balance : Rs. 10,856/- has been paid vide bill no. 1526.
07	Prof. Madhusudan Singh	67,000/-	Bills have been submitted in Estt branch and after making necessary entry in S/B, the same has been sent to A/C Branch for settlement.

In view of the above, point No. 01 & 04 is still outstanding. Hence point of 02, 03, 05, 06 & 07 may be dropped in final Audit Report.

Accounts Branch, DTU

AGCR Audit for the period 2014-16

Half Margin No. 02.- regarding adjustment of AC Advances:

The audit has observed that total 16 AC advances issued which is not adjusted till date. In this regard it is submitted that Advance at S.No. 9 issued to Prof. S. Anbu Kumar for Rs. 21000/- has been adjusted. Settlement of remaining advances the process has been initiated. **In view of the above, SN No. 09 may be dropped in final Audit Report.**

Half Margin No. 03 – regarding overpayment of Transport Allowance;

The details are as below:

SN	Name	Amount	Present status
01	Yash Hasija	32000	Recovered from the salary bill of Sep, 16
02	Rishu Chaujjar	32896	Already recovered from salary bill commenced from the month of Feb, 16
03	Archana Rani	53568	Already recovered from salary bill for the month of Feb & June, 2016
04	Divyashikha Setia	26880	Recovered from the salary bill of Sep, 16
05	Lovleen Gupta	13632	Recovered from the salary bill of Sep, 16
06	S.K. Saxen	13632	Recovered from the salary bill of Sep, 16

In view of the recovery made above the Para may not be included in the final Audit Report

Half Margin No. 11- regarding Corpus fund.

In this regard, it is submitted that Corpus Fund was created in the FY 2013-14 for creation of Capital Assets as during the period the Capital fund allocation was not sufficient. However during the period 2014-15 & 2015-16 no fund is transferred in Corpus fund. Due to availability of fund in Corpus fund, for the current year Finance Department has been requested for re-appropriation of fund of GIA from Capital to Salary, as burden of Salary is increased due to implementation of 7th CPC.

In view of the above, the Para may not be included in the final Audit Report