

**DIRECTORATE OF AUDIT  
GOVERNMENT OF NCT OF DELHI  
4<sup>th</sup> FLOOR,DELHI SECTT.  
I.P.ESTATE,NEW DELHI**

**Sub.: Internal Audit Report on accounts of Office of the Executive Engineer(C), DR-III, Delhi Jal Board, Kanhaiya Nagar, New Delhi for the period 01-04-2023 to 31-03-2024.**

**INTRODUCTION**

The accounts of **Office of the Executive Engineer(C), DR-III, Delhi Jal Board, Kanhaiya Nagar, New Delhi** for the period 01-04-2023 to 31-03-2024 was test audited by audit Party consisting of Smt. Savita Jain, Sr. A.O./IAO and Sh. Anil Kumar Grover, A.O. w.e.f 29-05-2024 to 11-06-2024.

**AIMS AND OBJECTIVES**

The function of Executive Engineer (C) , DR-III, DJB Division is engaged with the works of providing and laying of various dia internal and peripheral sewer line in colonies falling under various constituencies of Delhi. This division is also executing the works of providing House Sewer Connections, Rehabilitation of sewer lines and desilting works.

The division is mainly concerned with the works pertaining to improvement of sewerage system and provide better sanitation to the residents of the area falling under its jurisdiction.

**LIST OF HEAD OF OFFICE/DDO/CASHIER DURING THE AUDIT PERIOD 2023-24.**

**HOD/DDO**

S.NO.	Name & Designation	
1.	Sh. Ashish Kumar, EE	May 2022 to till date

**Cashier**

S.NO.	Name & Designation	Period
There is no separate cashier posted in this division but work being done as per available staff.		



### **BUDGET ALLOTMENT AND EXPENDITURE**

The details of Allotment of budget and Expenditure incurred for the financial years 2023-2024 are as under:-

(Amount in Lakh)

Year	CAPITAL			REVENUE		
	Budget Allocated	Expenditure	Balance	Budget Allocated	Expenditure	Balance
2023-24	44799.06	37641.58	7157.48	590.54	455.01	135.53

### **VACANCY POSITION**

SI No.	Post/Group	Post sanctioned	Post Filled	Vacant
01	Group A	01	01	00
02	Group B	10	07	03
03	Group C	35	12	23
	<b>Total</b>	<b>46</b>	<b>20</b>	<b>26</b>

### **Statutory Audit**

Statutory audit of **Office of the Executive Engineer(C), DR-III, Delhi Jal Board, Kanhaiya Nagar, New Delhi** has been conducted upto 2019-20 by AGCR(Delhi) but the report is still awaited.

### **Maintenance of Record :-**

The maintenance of record **Office of the Executive Engineer(C), DR-III, Delhi Jal Board, Kanhaiya Nagar, New Delhi** for the period 01-04-2023 to 31-03-2024 was found satisfactory subject to observations made in Current audit report and in test audit note.



**PART-I A****OLD AUDIT REPORT**

There were 12 audit paras outstanding with NIL recovery in the **Office of the Executive Engineer(C), DR-III, Delhi Jal Board, Kanhaiya Nagar, New Delhi** for the period 2022-2023 and all 12 paras have been incorporated with current audit report in Part 1.

S.N O	Year	Total Para	Para Settled	Para No. Settled	Outstanding Para with No.	Total outstanding para
1.	2022-2023	12	0	--	12(01 to 12)	12
	<b>Total</b>	<b>12</b>	<b>0</b>			<b>12</b>

**(B) RECOVERY OF OLD AUDIT REPORT**

S.NO	Year	Total old recovery	Amount recovered	Balance recovery against paras (Amount in Rs.Parawise)
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**NIL**





**PART-II**

**CURRENT AUDIT REPORT**

During the course of audit, 14 preliminary audit memos including 01 Record Memos i.e. 01 to 01(L) were issued. The Division has submitted the replies of all Memos, but no para is settled as the replies are not satisfactory. Out of 14 memos, 01 record memo has been fully settled and balance 13 memos have been converted into 10 PARAS and 03 TANS and incorporated in current audit report as part-II.

During the course of current audit, recovery of Rs.1380/- has been pointed out as per details below:.

Memo. No.	Subject	Total Recoveries (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)	Para No.
14	Excess Bonus/Ex-gratia Payment for Rs.1380/- to officials of DJB.	1380/-	0	1380/-	02
	<b>TOTAL</b>	1380/-	0	1380/-	

A.O.

Inspecting Audit Officer

49

**PART I**  
**OLD AUDIT REPORT**  
**(2022-23)**

5/11/23

**19. EE(C) DR-III, Kanhiya Nagar (Drainage Construction)**

PARA NO. 01

(Ref Audit Memo No.1 Dated:- 14-09-2023)

**Sub : Bank Reconciliation Statement for the Financial Year 2022-23**

During the Scrutiny of records provided, it has been observed that Total 9 (Nine) Bank Accounts are being operated in the office of EE ( C ),DR-III out of which 3 (Three) are showing Credit Balance :-

		<i>Bank Balance</i>	
		<b>EE(C) DR-III - (From 1-Apr-2007)</b>	
		1-Apr-22 to 31-Mar-23	
		<b>Closing Balance</b>	
SNO	Particulars	Debit	Credit
1	Allahabad Bank EMD A/c 50448339804	609000.00	
2	<b>Corporation Bank A/c. 158</b>	<b>3977650.88</b>	
3	<b>CORPORATION BANK A C NO 026401601000570</b>	443986.08	
4	SBI A/c No. 41437543526	17363391.00	
5	Syndicate Bank A/c 12261	21309650.00	
6	<b>Syndicate Bank A/c No. 14/ 135</b>	<b>412000.45</b>	
7	Syn. Bank-60011-R.Jhasi		7445303.00
8	Corporation Bank- 4116		169254964.00
9	Corporation Bank- 4132		52229131.00
	<b>Grand Total</b>	<b>44115678.41</b>	<b>228929398.00</b>

EE division office provided the reconciled copy of 3 Banks i.e. **Corporation Bank A/c. 158, CORPORATION BANK A C NO =02641601000570, Syndicate Bank A/c No. 14/ 135** wherein time barred cheques payable on account of Telephone Bills, CPF, GIS, DRF, LIC are showing pending for payment. As per Bank Rule, The cheque validity period refers to a time period is considered a valid instrument of transaction. Beyond this set period of time the cheque will be considered invalid or stale. The validity period of cheques is 3 Months, from the date of issuing. Necessary action may be taken with regarding to the time barred cheques and adjustment entries are required to be made in the books of accounts after confirmation of account whether it was paid earlier or still payable to avoid any penalty at the later stage.

Remaining 6 Accounts(including un-operatinve accounts) as mentioned above at S.No.1,4,5,7,8,9 are required to reconciled with DJB Head Quarter on urgent basis for correctness of balances of Bank Accounts under intimation to Audit.

**PARA NO. 02**

(Ref :Audit Memo No.2 Dated:- 14-09-2023)

47

**Sub : Long Terms/Short Terms Advance**

During the Scrutiny of records provided, it has been observed that following Long Terms Advances/Short Terms Advances paid to Employees/Contractor are lying unsettled for the long period, detail as under :-

	Debit
<b>Advances to Employees</b>	<b>7458752.00</b>
<i>Leave Travel Advance</i>	729884.00
<i>Medical Advance</i>	3498904.00
<i>Tour &amp; Travel Advance</i>	3229964.00
<b>Advance to Contractor/Supplier</b>	
<b>Loans to Employees</b>	
<b>Other Advances</b>	<b>756127.00</b>
<i>Other Advances</i>	756127.00
<b>Grand Total</b>	<b>8214879.00</b>

As reported that the above advances are to pertained to previous financial years and said employees has been transferred from division so adjustment entries will be made after consultation with AO(B&A) office. Since the Advances granted to employee or contractor are required to settled within stipulated time as per terms and conditions of Loan/Advance granted. Necessary action may be taken for the settlement of old Loans/Advances after the due verification/confirmation of accounts as per terms and conditions of Loan/Advances granted and necessary adjustment entries with the other Divisions/HQ may also be made after approval of Competent Authority under intimation to Audit.

**PARA No. 3**

(Ref Audit Memo No.3 Dated:- 14-09-2023)

**Sub : Adjustment Long Terms/Short Terms Advance with Interest on Loan to Employees.**

During the Scrutiny of records provided, it has been observed that following Long Terms Advances/Short Terms Advances (credit Balance) has been adjusted to Interest on Loan to Employees :-

Long to Employees	Amount
Cycle Loan	2438.00 Cr
Fan Loan	4770.00 Cr
House Building Loan	49750.00 Cr
Motor Cycle Loan	26849.00 Cr
<b>Grand Total</b>	<b>83807.00 Cr</b>

As reported that advance is pertained to previous financial year's and adjustment entry has already been passed in Tally in the Financial Year 2022-23. As per books of Accounts above credit balances of loans have been adjusted to Interest on Loan to employees on 21-11-2022. However, justification of adjustment /requisites records i.e. Broad sheet, detail of employees along with Interest calculation of above said Loans are not been maintained/provided by the division. It is absolute necessary to adjust the Loan Balances received from the concerned employee with the concerned Loan A/c correctly so that NOC for

re-payment of Loan and Interest recovered from employees can be issued on time in settlement of Loan A/c. Necessary action may be taken to maintained the relevant requisites record and adjust the said amount with justification after the due verification of records under intimation to audit.

#### PARA No.4

(Audit Memo No.4 Dated:- 19-09-2023)

#### Sub : Award of work at abnormally above the Estimated Cost.

As per Section 2.5 of CPWD Manual, the Technical Sanction provides a guarantee that the proposals are technically sound and that the estimates are accurately prepared and are based on adequate data. The estimates of the work were prepared by the Technical Expert Engineers of the division on the basis of prevailing Delhi Schedule of Rates. However, it was noticed that tenders were accepted much above than the estimated cost, which indicates towards un-realistic approach of the Technical Expert Team while preparing the estimates of the works.

Test check of records provided by the Executive Engineer (C), DR-III, Delhi Jal Board, Kanhaiya Nagar in r/o the work awarded and executed by the Division during the period 2022-23 reveals that tender has been awarded above the estimated cost. Detail of works which were awarded more than 15% above the Estimated Cost, is given below:

S. No.	work order No.	Name of the Contractor	Estimated cost	Tendered cost	Above %	Name of the work and location
1	07(2021-22)	M/s ASCO-PA (JV)	16149791	1,98,64,243/- (Negotiated)	23% above	Providing /Laying balance portion of outfall sewer of Subhadra Colony by open cut & Micro tunneling.

In response to observation memo, it has been reported by the division All the tender invited under DJB are open tender in the scheme of e-tendering wherein the bidders is free to quote his rates. The rate were scrutinized & analyzed by the Department Technical Evaluation Committee headed by concerned Chief Engineers who in turn decides about the award of the tenders. The difference of rates in comparison to the justified rates are to be decided by the Technical evaluation Committee before the award of the work.

Since the Audit observation wastowards un-realistic approach of the Technical Expert Team in preparing the preliminary estimates of the works and non-considering the recasting of estimates as per section 4.4 of CPWD Manual, the reply submitted by the division is not-tenable. The Technical Evaluation Committee were accepted 23% above the estimated cost without prevailing the option of re-casting of estimates.

#### PARA No. 5

(Ref. Audit Memo No.5 Dated:- 19-09-2023)

#### Sub : Award of work at abnormally below the Estimated Cost.

As per Section 2.5 of CPWD Manual, the Technical Sanction provides a guarantee that the proposals are technically sound and that the estimates are accurately prepared and are based on adequate data. The estimates of the work were prepared by the Technical Expert Engineers of the division on the basis of prevailing Delh

Schedule of Rates. However, it was noticed that tenders were accepted much below than the estimated cost which raises questions towards the quality & quantity of the works, awarded by the Division and also towards unrealistic approach of the Technical Expert Team while preparing the estimates of the works.

Test check of records provided by the Executive Engineer (C), DR-III, Delhi Jal Board, Kanhaiya Nagarir/o the work awarded and executed by the Division during the period 2022-23 reveals that many of the tenders have been awarded below the estimated cost. Detail of works which were awarded more than 25% below the Estimated Cost, is given below:-

Work Order No.	Name of the Contractor	Estimated cost	Tendered cost	below	Name of the work and location
10(2021-22)	M/s Azaad Builders	9,13,86,403/-	6,47,83,821/-	29.11% below	Providing & laying 150 mm dia Stone Ware Pipe / DWC SN-8 pipe for making House Sewer Connection from existing Manhole upto edge of the building in Areas falling under Kureni GOC in Delhi
11(2021-22)	M/s B. R. Garg	1,31,11,214/-	91,29,338/-	30.37% Below	Providing & Laying 300 mm Dia. internal sewer line in Unauthorized Colonies PoothKalanAbadi (Reg. No-450) and PoothKalan Ext. (Reg. No-97ELD) falling under Rohini catchment area in Delhi
14(2021-22)	M/s B.R. Garg	2,72,85,406/-	1,84,53,120/-	32.37% below	Providing & Laying 300 mm Dia. Internal sewer line (Left out part) in Rajeev Colony HarijanBasti (Reg.No-743) under Narela WWTP catchment area in Delhi.
13(2021-22)	M/s Ram Charan Bansal Construction Private Limited	12,95,59,690/-	8,63,77,445/-	33.33% below	Providing house service sewer connections for Samaipur group of colonies falling under Coronation Pillar WWTPS catchment areas in Delhi.
06(2022-23)	M/s Moolchand	47,97,035/-	18,93,869/-	60.52% below	Demolishing of old staff quarters in dilapidated condition at NSTP coronation pillar Delhi.

In response to observation memo, it has been reported by the division All the tender invited under DJB are open tender in the scheme of e-tendering wherein the bidders is free to quote his rates. The rate were scrutinized & analyzed by the Department Technical Evaluation Committee headed by concerned Chief Engineers who in turn decides about the award of the tenders. The difference of rates in comparison

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to the justified rates are to be decided by the Technical evaluation Committee before the award of the work.

Since the Audit observation was towards un-realistic approach of the Technical Expert Team in preparing the preliminary estimates of the works and non-considering the recasting of estimates as per section 4.4 of CPWD Manual, the reply submitted by the division is not-tenable. The Technical Evaluation Committee were accepted the tender 29.11% to 60.52% below the estimated cost without prevailing the option of re-casting of estimates/Quality SOP.

**Para No.6**

**(Audit Memo No.6 Dated:- 19-09-2023)**

**Sub : Abnormal delay in Execution/Completion of work and Extension of time/Compensation for Delay.**

As per Section 29 of CPWD Manual The work shall be proceeded with all due diligence on the part of the contractor throughout the stipulated period of the contract (time being deemed to be the essence of the contract). The time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor, and shall be reckoned from the .....th day (as mentioned in the NIT) after the date on which the letter of acceptance is given to the contractor, If an extension of time has been granted by the competent authority for genuine hindrances, he should re-schedule the milestones appropriately for the work. The tender accepting authority shall review the progress of work each month with all the concerned disciplines including the contractor. If an extension of time has been granted by the competent authority for genuine hindrances, he should re-schedule the milestones appropriately for the work. In all cases, a copy of the letter granting extension of time will be endorsed to the concerned Audit/Accounts Officer. While doing so, it should be made clear in the endorsement whether the Chief Project Manager/ Project Manager/Superintending Engineer has decided to levy or not to levy compensation or liquidated damages. (Modified vide OM DG/MAN/255 dt. 7.12.2012).

**As per 33.1 Clause 2 of CPWD Forms no. 7 and 8 and clause 16 of the CPWD Form no. 12** (Modified vide OM DG/MAN/255 det. 7.12.2012) (1) These clauses refer to recovery of compensation from the contractor for delays and defaults on his part. This clause can be divided mainly into three parts, viz.: (a) Observation of time allowed for completion of the work. (b) Payment of compensation by contractor for non-commencement, not finishing in time or slow progress during execution. (c) The decision of the Chief Project Manager/Project Manager/Superintending Engineer regarding compensation payable by the contractor shall be final. (2) As already explained under section 29 of this Manual relating to extension of time to contractors and imposition of compensation for delayed performance, time allowed for completion of the work is essence of the contract on the part of the contractor. The date for commencement of the work starts from the stipulated date that is mentioned in the letter of acceptance to the contractor. (3) For slow performance or delay in the completion of the work, compensation, subject to a maximum of 10% of the tendered value, is recoverable.

The compensation for slow progress or non-completion of work in stipulated time, at the rates specified therein, is an "agreed compensation" under clause 2, which the contractor has to pay

in case of default. Therefore, there is no choice for the Engineer-in-charge but to recover the same at the rates mentioned in clause 2 of the contract, if the progress of the work is slow or the work is not completed in stipulated time. In case the contractor feels aggrieved, he may appeal to the Chief Project Manager/Project Manager/Superintending Engineer against such recovery, who may uphold the recovery at the original rates or at reduced rates or completely waive off the same depending upon the merits of each case. In such cases the decision of the Chief Project Manager/Project Manager/ Superintending Engineer shall be final and out of purview of the Arbitration clause. (5) In case the contractor does not achieve a particular milestone as stipulated under clause 5 of the agreement, or as re-scheduled, the amount shown against that milestone shall be withheld automatically and without any notice to the contractor, and may be adjusted against the compensation that may be levied at the final grant of extension of time. However, if the contractor catches up with the progress of the work on the subsequent milestone(s), the withheld amount shall be released to him. In case the contractor fails to make up the delay in the subsequent milestone(s), the amount mentioned against each milestone missed shall also be withheld. No interest shall be payable on the withheld amount.

During the test check of progress reported/status reports of the following work provided by the Executive Engineer (C), DR-III, Delhi Jal Board, Kanhaiya Nagar, it was noticed that 20 works were awarded by this division, the date of completions has been elapsed but there were still incomplete and yet under work-in progress status. Though, the delay in these work were from 01 Months to 8 Years, Detail as per **Annexure-I** (enclosed).

**Abnormal delay in Execution/Completion of work/ Extension of time and Compensation for Delay**

S. No.	work order No.	Name of the work and location	Tendered cost	Name of the Contractor	Estimated time	Date of commencement of work	Stipulated Date of Completion of work	Status of work	Physical progress of work	Delay
1	02(2019-20)	Providing & Laying 250 mm to 1400 mm Nominal Dia Internal and Peripheral Sewer Line in Sant Nagar Group of Colonies under Coronation Pillar Catchment Area in Delhi.	212,63,51,866/-	M/s Ajab Singh & Co.	36M	07.01.2020	21.09.2023	Work in Progress	42%	Very slow work progress
2	01(2019-20)	Providing & Laying 250 mm to 900 mm nominal dia. internal and peripheral sewer line in Swaroop Nagar GOC under catchment of SPS at Guru Nanak Dev Colony near Vijay Chowk in Badli AC-5.	69,39,17,037/-	M/s Krishna Contractors	30M	30.12.2019	22.03.2022	Work in Progress	70%	More than 18 Months Delayed
3		Providing & laying 280 mm dia. to 630 mm nominal dia. Internal and peripheral sewer line in Kureni Group of Colonies falling under Narela Catchment area in Delhi.	34,25,60,068/-	M/s K.R Anand.		10.12.2014	14.08.2015	Work in Progress	99%	More than 8 years delayed

(58)

4	08(2021-22)	Providing & Laying 250 mm. to 700 mm. nominal dia internal and peripheral sewer line in Shahbad Group of Colonies falling under Rohini WWTP in Delhi.	57,15,33,307/-	M/s JaincoBuildcon Private Limited	15M	18.02.2022	17.05.2023	Work in Progress	54%	Delayed & Very slow progress
5	10(2021-22)	Providing & laying 150 mm dia Stone Ware Pipe / D/WC SN-8 pipe for making House Sewer Connection from existing Manhole upto edge of the building in Areas falling under Kureni GOC in Delhi	6,47,83,821/-	M/s Azaad Builders	4M	09.03.2022	27.06.2022	10.03.2023	100%	Delayed more than 6 Months
6	11(2021-22)	Providing & Laying 300 mm Dia. internal sewer line in Unauthorized Colonies PoothKalanAbadi (Reg. No-450) and PoothKalan Ext. (Reg. No-97ELD) falling under Rohini catchment area in Delhi	91,29,338/-	M/s B. R. Garg	6M	05.03.2022	26.08.2022	28.07.2022	100%	Delayed more than 13 Months
7	12(2021-22)	Providing and fixing Barbed Wire Fencing around the land taken over for Decentralized Sewage treatment Plant (DSTP) at Village Punjab Khor,	14,73,466/-	M/s P Singh and Brothers	30 Days	02.03.2022 (Subject to possession of land)	01.04.2022	01.10.2022	100%	Delayed more than 11 Months

	Salahpur Majra in Bawana AC-7 and Hiranki Village For SPS in Narela AC-01		M/s B.R. Garg	6M	06.03.2022	06.09.2022	Work in progress	72%	Delayed more than 12 Months
8	14(2021-22)	Providing & Laying 300 mm Dia. Internal sewer line (Left out part) in Rajeev Colony Harijan Basti (Reg.No-743) under Narela WWTP catchment area in Delhi.	1,84,53,120/-						
9	13(2021-22)	Providing house sewer service connections for Samaipur group of colonies falling under Coronation Pillar WWTPS catchment areas in Delhi.	8,63,77,445/-	M/s Ram Charan Bansal Construction Private Limited	6M	03.03.2022	02.09.2022	28.02.2023	Delayed more than 6 Months
10	20(2021-22)	Providing & Laying 300 mm to 710 mm Nominal dia Internal and Peripheral sewer line for Singhu GOC falling under Narela WWTP catchment area in Delhi.	20,56,54,673/-	M/s Raj Conbuild Limited	15M	21.03.2022	20.06.2023	Work in progress	Delayed more than 3 Months
11	18(2021-22)	Consultancy for the work of construction of Decentralized Sewerage Treatment Plant at Khera Khurd alongwith providing and laying	22,50,000/-	M/S Green Design & Engineering Services Pvt. Ltd.	4M	12.03.2022	11.07.2022	Work in progress	Delayed more than 14 Months

12	19(2021-22)	sewer lines in Nayabans GOC (Part) in Narela AC.	Providing Consultancy services for Construction of DSTP at Nayabans and Providing & laying sewer lines in Sanooth and Nayabans GOCs (Part) in Narela AC.	23,00,001/-	M/S Green Design & Engineering Services Pvt. Ltd.	4M	12.03.2022	11.07.2022	Work in progress	50%	Delayed more than 14 Months
13			Rehabilitation of sewers of sizes varying from 600 mm to 1400 mm dia in Ashok Vihar and Jahangir Puri area by standalone structural lining method under YAP (III), Project R1a.	30,71,25,456/-	M/s Shristi Sam Lain JV		04.09.2018	20.03.2020	Work in progress	99%	Delayed more than 41 Months
14	07(2021-22)		Providing /Laying balance portion of outfall sewer of Subhadra Colony by open cut & Micro tunneling.	1,98,64,243/- (Negotiated)	M/s ASCO-PA (JV)	4M	23.01.2022	17.05.2022	Work in progress	86%	Delayed more than 16 Months
15	09(2021-22)		Shifting of 400 mm dia Sewer Line at Oxidation Pond Timarpur for Construction / development of Water Body in Timarpur AC.	49,79,587/-	M/s P Singh and Brothers	2M	28.01.2022	27.03.2022	31.08.2022	100%	Delayed more than 12 Months

16	03(2022-23)	Consultancy services for "Construction of 68.10 MLD (15 MGD) Waste Water Treatment Plant (WWTP) and other associated/allied appurtenant work with effluent standard of BOD-10mg/l, TSS-10 mg/l and power generation on DBO basis at ZindPur in Narela AC	41,30,000/-	M/s PriMove-ADH-JIP JV	4M	17.05.2022	16.09.2022	Work in progress	30%	Delayed more than 12 months
17	02(2022-23)	Providing & Laying 300 mm to 635 mm Nominal Dia (710 mm outer dia) Internal and Peripheral Sewer Line in Pradhan Enclave falling under Coronation Pillar WWTP Catchment Area in Burari AC-2 in Delhi.	28,16,09,232/-	M/s Raj Conbuild Limited	15M(incl uding 3M)	30.04.2022	29.07.2023	Work in progress	19.40%	Delayed and very slow progress
18		Providing & laying 250 mm to 1400 mm nominal dia internal and peripheral sewer line in Begumpur group of colonies under Rohini catchment area in Delhi	1,53,95,45,433/-	M/s ASCO-TAPI JOINT VENTURE		22.02.2019	31.03.2023	Work in progress	82.20%	Delayed more than 5 Months

19	05/(2022-23)	Desilting of Trunk Sewer sizing more than 900 mm under the command of Rohini and Rithala waste Water Treatment	11,80,00,000/-	M/s Arun Kumar Goel	6M	20.06.2022	19.03.2023	Work in progress	56.70%	Delayed more than 6 Months
20		Desilting of Trunk Sewer of 1000 mm and above dia on command of Yamuna Vihar STP under EE (C) Dr IX.	5,10,00,000/-	M/s Arun Kumar Goel		02.06.2022	01.03.2023	Work in progress	50.90%	Delayed more than 6 Months

Reason for delay in Execution/Completion of with the supporting document / extension of time/compensation etc. was called for, reply is awaited. Division may take necessary action as per CPWD Manual/Contract/agreement under intimate to Audit.

48  
38

PARA No. 7

(Audit Memo No.7 Dated: 19-09-2023)

Sub : Loss Rs.16,04,939/- on account of not availing 15% Renate on Advertisement.

Newspaper publication/media House provided 15% discount/rebate to the Government department agency i.e. 'Shabdarth' (An advertisement agency of Government of NCT of Delhi) at DAVP rates for publication of Advertisement.

During the scrutiny of records provided expenditure incurred on Advertisement by the Executive Engineer (C), DR-III, Delhi Jal Board, Kanhaiya Nagar, it has been observed that Releasing Orders of various advertisements in r/o tender/notices etc. to the tune of Rs. 1,06,99,597/- are issued directly to the Media/News Papers agencies through the PR Department of Delhi Jal Board instead of Shabdarth (An advertisement agency of Government of NCT of Delhi).

Agency discount/rebate of 15% on DAVP rates is not available to DJB being non-advertising agency, whereas it is available to Shabdarth being an advertisement agency of Govt. of NCT Delhi. Division has released the Payment to the concerned media agencies/New Paper Agencies directly during the Financial Year 2022-23. Some Advertisements for tender notice are published in All Edition (All India) of Newspaper whereas same tenders are also published on Government e-platform, extra expenditure is being spent on All India advertisement.

Name of Advertisement Agencies/Media House	Amount Paid (F.Y. 2022-23)	Amount of rebate not given by the Agency/ Media House (15%)
AMAR UJALA PUBLICATIONS LTD	685770.00	102866
Bennett Coleman & Co. Ltd	3250709.00	487606
DAINIK BHASKAR UNIT OF DB CORPLTD.	119474.00	17921
Hamara Samaj	5824.00	874
HAQRAJ(PUNJABI DAILY)	1215.00	182
Hindustan Media Ventures Limited	624833.00	93725
HT MEDIA LTD	2818016.00	422702
Jagran Prakashan Ltd	1269022.00	190353
JAN EKTA	3045.00	457
Punjab Kesari, Delhi	24936.00	3740
SAHARA INDIA MASS COMMUNICATION	3880.00	582
The Indian Express Pvt. Ltd.	1843376.00	276506

VIRAT VAIBHAV	49497.00	7425
Total	1,06,99,597/-	16,04,939/-

Reason for Non publishing the Advertisement through Shabdarthwas called for, reply is awaited.  
The expenditure may be got regularized from the Competent Authority under intimation to audit.

Para No. 8

Para-08

(Audit Memo No.8 Dated:- 19-09-2023)

Sub : Non-Submission of Completion Certificates in r/o 100% completed project.

As per section 30.4 of CPWD Manual :-

The Chief Project Manager/Project Manager/Superintending Engineer shall also record the following certificate:-

"I have inspected the work of ..... contract value of which is Rs. .... vide Agreement No. .... today. As a result of this inspection and my previous inspections, I find that the work has been carried out generally to specifications, and has been completed satisfactorily. There are no noticeable defects except for the following:

.....

(3) The above certificate is required to be recorded within a period of 3 months from the date of completion of the work.

(4) In the case of works whose contract value is less than the above, the Executive Engineer have to record similar certificate as the case may be.

(5) The defects so pointed out if any should be rectified by the contractor, or by the Department at his cost expeditiously; action for which should be taken in terms of the contract.

(6) An attested copy of the completion certificate will be attached with the office copy of the Final bill of the contractor, and it shall remain on the record of the Division. The Executive Engineer shall not make final payment till this certificate is recorded and attached to the office copy of the bill. This certificate, however, will in no way reduce the responsibility of the Executive Engineer and the Divisional Accountant for due check of the work and the bill as required by the rules and code of practice of the Department.

As per section 33.1(4) of CPWD Manual, The compensation for slow progress or non-completion of work in stipulated time, at the rates specified therein, is an "agreed compensation" under clause 2, which the contractor has to pay in case of default. Therefore, there is no choice for the Engineer-in-charge but to recover the same at the rates mentioned in clause 2 of the contract, if the progress of the work is slow or the work is not completed in stipulated time.

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(35)

During the test check of progress reported/status reports of the following work provided by the Executive Engineer (C), DR-III, Delhi Jal Board, Kanhaiya Nagar, it was noticed that following works were awarded by this division and 100% completed, however completions has been delayed from 6 months to 13 Months, detail as per Annexure-II(Enclosed).

## Annexure-II

S. No.	work order No.	Name of the work and location	Tendered cost	Name of the Contractor	Estimated time	Date of commencement of work	Stipulated Date of Completion of work	Date of completion of work	Physical progress of work	Delay
5	10(2021-22)	Providing & laying 150 mm dia Stone Ware Pipe / DWC SN-8 pipe for making House Sewer Connection from existing Manhole upto edge of the building in Areas falling under Kureni GOC in Delhi	6,47,83,821/-	M/s Azaad Builders	4M	09.03.2022	27.06.2022	10.03.2023	100%	Delayed more than 6 Months
6	11(2021-22)	Providing & Laying 300 mm Dia. internal sewer line in Unauthorized Colonies PoothKalanAbadi (Reg. No-450) and PoothKalan Ext. (Reg. No-97ELD) falling under Rohini catchment area in Delhi	91,29,338/-	M/s B. R. Garg	6M	05.03.2022	26.08.2022	28.07.2022	100%	Delayed more than 13 Months

7	12(2021-22)	Providing and fixing Barbed Wire Fencing around the land taken over for Decentralized Sewage treatment Plant (DSTP) at Village Punjab Khor, Salahpur Majra in Bawana AC-7 and Hiranki Village For SPS in Narela AC-01	14,73,466 /-	M/s P Singh and Brothers	30 Days	02.03.2022 (Subject to possession of land)	01.04.2022	01.10.2022	100%	Delayed more than 11 Months
9	13(2021-22)	Providing house service sewer connections for Samaipur group of colonies falling under Coronation Pillar WWTPS catchment areas in Delhi.	8,63,77,445/-	M/s Ram Charan Bansal Construction Private Limited	6M	03.03.2022	02.09.2022	28.02.2023	100%	Delayed more than 6 Months
21	06(2022-23)	Demolishing of old staff quarters in dilapidated condition at NSTP coronation pillar Delhi.	18,93,869 /-	M/s Moolch and		11.07.2022	10.08.2022	23.08.2022	100%	complete

The following details were called for and reply is still awaited :-

1. Reason for delay in completion of project along with hindrance report.
2. Detail of actual expenditure on the each project as per Annexure-II with records.
3. Completion certificate and payment status.
4. Compensation if any.

Since the requisite information/documents has not been provided by the Division, Audit Team is not in position to ascertain the irregularities.

**PARA No.9**

**(Audit Memo No.11 Dated:-20-09-2023)**

**Sub: Deviation in quantity/Extra Work Execution.**

The work for De-silting of Trunk Sewer sizing more than 900 mm under the command of Rohini and Rithala was awarded(Work Order - 05 ,2022-23 Dated 13-06-2022) at total cost of Rs.11,80,00,000/-. The stipulated date of start and completion of work was 20-06-2022 and 19-03-2023 respectively. The work is still under Work-in-Progress and 56.70% has been completed so far till date. The payment of 4.42 Crore has been released IInd R.A. Bill as on 31-03-2023.

During the scrutiny of records provided by Executive Engineer (C), DR-III, Delhi Jal Board, Kanhaiya Nagar the following discrepancies have been observed :-

1. There is no progress report in r/o of following work assigned to contractor in the given stipulated time frame of contract:-

S.No.	Description of Items	Bill of Quantities	Quantity (Executed) upto II RA Bill
1	2	3	4
Item No.1	Plugging of the Existing sewer line manhole with 2 nos MS Sheet 6 mm thick angle iron frame and braces shutters to be shutted with wooden struts and filling the manhole with empty cement (PVC) bags filled up with earth up to suitable depth to avoid leakage the sewerage on the u/s side to be pumped with suitable nos& capacity of pumps, till the work is completed so as to keep reduce the pressure to the required extent to the plugged Manhole. Necessary arrangement to be made for pumping for any leakage noticed in the manhole or to replug in the case of heave		

	leakages, the Steel shutters and the earth filled PVC cement bags shall be removed after the completion of work.		
	1000 mm Dia Sewer	<b>5 (each)</b>	<b>NIL</b>
	1700 mm Dia Sewer (78548.75/1800*1700)	<b>5 (each)</b>	<b>NIL</b>
Item No.2	Loosen Desilt and thoroughly clean and remove debris and objects such as boulders, bricks etc., bacteriological slimes, roots, encrustations, grease, carbonated deposits, etc from the sewer line including disposal of silt/debris/malba/objects etc. to the dumping sites as per the direction of the engineer-in-charge, within the		
	1000 mm Dia Sewer	<b>5154 m</b>	<b>NIL</b>
	1700 mm Dia Sewer $(11124.10+8789.40)/2=99567.75$	<b>1544 m</b>	<b>NIL</b>
Item No.4 19.26.4	Raising manhole cover and frame slab to required level including dismantling existing slab and making good the damage as required (Raising depth of manhole to be paid separately):		
	Circular manhole 140 cm dia with circular cover 600 mm dia of grade EHD-35	<b>5 (each)</b>	<b>NIL</b>
Item No.5	Brick work with modular extruded burnt fly ash sewer bricks (Conforming to IS:4885) in cement mortar 1:4 (1 cement: 4 coarse sand in foundation and plinth: Cement Mortar 1:4 (1 cement:4coarse sand)	<b>10 cum</b>	<b>NIL</b>
Item No.6	Supplying and stacking at site SFRC manhole frame and cover with steel fibre of ISI marked conforming to IS 12592 part of HD-20/EHD-35 with matching frame of class HD 20 IS:12692/EHD-35 IS:12592 part II with 875 mm external dia and clear 560 mm internal dia		
	EHD-3	<b>25 (each)</b>	<b>NIL</b>
Item No.7	Providing orange colour safety foot rest of minimum 6 mm thick plastic encapsulated as per IS:10910, on 12 mm dia steel bar	<b>50 (each)</b>	<b>NIL</b>

	conforming to IS:1786, having manufacture's permanent identification mark to be visible even after minimum cross section as 23 mm x 25 mm and over all minimum length 263 mm and width as 165 mm with minimum 112 mm space between protruded legs having 2 mm tread on top surface by ribbing or chequering besides necessary and adequate anchoring projections on tail length on 138 mm as per standard drawing and suitable to with stand the bend test and chemical resistance test as per specifications and having fixing including fixing in manholes with 30x20x15 cm cement concrete block 1:3:6(1 cement:3 coarse sand : 6 graded stone aggregate 20 mm nominal size) complete as per design.		
9.	12 mm cement plaster: 1:4(1 cement : 4 coarse sand)	100 sqm	NIL
10.	Neat cement punning	100 sqm	NIL

- b) The following Extra work have been executed by the contractor but approval of competent authority is not found on record :-

S.No.	Description of Items	Bill of Quantities	Quantity (Executed) upto II RA Bill
Item No.1	Plugging of the Existing sewer line manhole with 2 nos MS Sheet 6 mm thick angle iron frame and braces shutters to be shutted with wooden struts and filling the manhole with empty cement (PVC) bags filled up with earth up to suitable depth to avoid leakage the sewerage on the u/s side to be pumped with suitable nos& capacity of pumps, till the work is completed so as to keep reduce the pressure to the required extent to the plugged		

	Manhole. Necessary arrangement to be made for pumping for any leakage noticed in the manhole or to replug in the case of heave leakages, the Steel shutters and the earth filled PVC cement bags shall be removed after the completion of work.		
	1200 mm Dia Sewer	<b>5</b>	<b>20</b>
	1400 mm Dia Sewer	<b>5</b>	<b>7</b>
	1600 mm Dia Sewer	<b>Zero</b>	<b>2</b>
Item No.2	Loosen Desilt and thoroughly clean and remove debris and objects such as boulders, bricks etc., bacteriological slimes, roots, encrustations, grease, carbonated deposits, etc from the sewer line including disposal of silt/debris/malba/objects etc. to the dumping sites as per the direction of the engineer-in-charge, within the		
	1600 mm Dia	<b>Zero</b>	<b>108.90</b>
Item No.8	Providing & erecting 2.0 m high temporary barricading at site as per drawing/direction of Engineer-in-charge which include writing and painting, arrangement for traffic diversion such as traffic signals during construction at site for day and night, glow lamps, reflective signs, making flags, caution tape as directed by the engineer-in-charge. The barricading provided shall be retained in position at site continuously i/c shifting of barricading from one location to another location as many times as required during the execution of the entire work till its completion. Rate includes its maintenance for damages, painting, all incidentals, labour materials, equipments and works required to execute the job. The barricading shall be removed without approval of Engineer-in-charge	<b>50 m</b>	<b>100 M</b>



Since the requisite information/documents has not been provided by the Division, Audit Team is not in position to ascertain the irregularities.

**Para No.10**

**(Audit Memo No.12 Dated:- 20-09-2023)**

**Sub : Failure of Division to renew Performance Bank Guarantee/FDR**

As per Central Vigilance Commission in order to safeguard the Government Interest, it would be appropriate to take reasonable amount of Performance Bank Guarantee valid up to warranty period for due performance of the contract. The validity of the Bank Guarantees needs to be carefully monitored and whenever extension in the delivery period is granted, the validity of Bank Guarantee should also be appropriately extended so as to protect the Government Interest.

Test check of records made available to audit it revealed that validity of BG/FDR from S.No.1 to 4 are expired/time barred and are not renewed by the contractor and validity of BG/FDR from S.No.5 to 8 are not provided, detailed as under :-

S.No.	S.No. of Valuable Register	Name of Vender	FDR/BG No. with date of issue	Name of Issuing Bank	Amount of FDR/BG ( In Rs.)	Date of Expiry of validity of FDR/BG
1	7	Rajcon Builders	VP9GPGE22075013	Canara Bank	10283000	15-08-2023
2	8	Rajcon Builders	VP9GPGE221080148	Canara	8450000	10-09-2023
3	19	B R Garg	807699	Union Bank	554000	22-12-2022
4	20	B R Garg	807651	Union Bank	274000	01-10-2022
5	23	Mool Chand	322092	UCO Bank	923850	<b>Not provided</b>
6	24	Mool Chand	322093	UCO Bank	157600	<b>Not provided</b>
7	26	Sandeep Const	2302230305	Bank of Baroda	3382300	<b>Not provided</b>
8	27	V.N. Engg	48424	ICICI Bank	247700	<b>Not provided</b>

Reasons for non-renewal of FDR/BG is not provided. Division may take appropriate action for timely renewal of FDR/BG to safeguard the interest of Government.

**PARA – 11****(Audit Memo No.13 Dated:-20-09-2023)****Sub : Land Acquisition during the financial Year 2022-23 and Land acquisition Record**


During the test check of record provided it has been observed that payment of Rs. 4,85,11,727.00 has been paid DDA on 17/05/2022 on account of Bill passed for Allotment of land measuring 2703.15 sqm to djbfor construction of Decentralized Sewage Treatment Plant at Village JAT KHOR , Khasra No.16/21/1 NW Dist Delhi and same has been booked under the head of account i.e. Capital WIP-Sewerage Facilities in Un-Authorised Colonies instead of Land/Building and Civil Structure under Fixed Assets.

Reasons for above discrepancies/documents/Register of Immovable Property( Land and Building etc.) were called for, reply is awaited. Division is advised to consolidate the relevant records of Land/Building and maintain the Immovable Property Register for existing property/property owned during the current financial year/previous financial years and it may be clearly visible under separate Capital Head/Fixed Assets under Land & Building A/c of the division.

**PARA No.12****(Record Audit Memo No.11Dated:-21-09-2023)****Sub : Work Rescind due to delay on account of agency**

The work for Rehabilitation of Peripheral Sewer lines in Delhi (Contract-5)" rehabilitation of peripheral sewers of dia 450-1400mm by CIPP structural lining method in Rohini, Pitampura, Shalimar Bagh, Shakti Nagar, Azadpur& adjoining areas in North, North-West Delhi was allocated to M/s KKSP O Liner- JV at total cost of Rs.57,17,40,484/- Vide NIT/Agreement No.CA.01(2017-18) of EE(P)SR-II. The stipulated date of start and completion of work was 06-06-2017 and 05-06-2019 respectively. As the contractor has completed the only 16.20% of the total work, it has been reported that work has been rescind due to delay on account of agency.

In response to Record Memo, it has been reported by the division that said work has been rescind due to the inefficiency and delay caused by the working agency. The agency has been informed time & again to expedite the progress but in vain. Number of show cause notice have been issued to the agency, none of which have been replied satisfactorily by the agency.



As per provision of CA, the work has been rescinded by the Competent Authority and the agency has been levied with maximum compensation of 10%. As per CA amount of compensation for delay shall not be exceed 10% of the contract price. Accordingly levy of compensation under clause 10.3 of CA and Notice of Final Action clause 11 has been given to the agency and file for getting the work executed at the risk & cost of agency is under process of approval.

Since the worked is already delay approx. 4 year from the stipulated date of completion of work and action of compensation is still under process for approval, Action taken report may be sent to Audit.

TAN No. 1

(Audit Memo No.09 Dated:- 19/09/2023)

**Subject:- Improper maintenance of Pay Bill Registers.**

During the test check of Pay Bill Registers for the period from 2022-23, the following irregularities have been noticed:-

7. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned
8. Monthly entries in PBRs have not been verified and signed by the D.D.O. for its correctness.
9. Bill Number are not mentioned in PBR against each entries, without bill number identification of Bill cannot be ascertained.
10. GAR-18, Abstract of Pay bill is not prepared.
11. No Column for GPF Advance/Withdrawal were found in PBR
12. No proper column Payment of Arrear,LTC,LE,CEA was found found in PBR.

Columns in the ECR are not matched with Pay Bill Register (GAR-17). Bill No., Other detail of GPF, Aadhar No., NPS Accounts, Abstract of bill are not found in ECR maintained in Delhi Jal Board, it does not given the detail of Employee, detail Arrear, GPF advance/GPF Withdrawn and other relative information. DDO signature column not found in ECR. ECR columns may be built-in at par with columns contained in PBR. Necessary action may be taken in this regards.

TAN No.2

(Audit Memo No 10 Dated: 19.09.2023)

**Sub:- Improper Maintenance of Cash book.**

While scrutiny of the records provided by Executive Engineer (C), DR-III, Delhi Jal Board, Kanhaiya Nagar for the period 01-04-2022 to 31-03-2023, it has been observed that the Division is not maintaining the cash book which is mandatory as per receipt & payment rules although cash transactions are being done in the division. Some of the cash transactions are as under :

Date	Particulars	Vch Type	Vch No.	Debit	Credit
01-Apr-22	Dr <b>Opening Balance</b>				87.00
18-Apr-22	Cr <b>Medical Subscription</b>	<b>Receipt</b>	2	10800.00	
	<i>Amount Received to Sh.AJAY,HARBANSH</i>				
18-Apr-22	Dr <b>IU-HO</b>	<b>Payment</b>	2		10800.00
	<i>Amount Deposit</i>				
18-Apr-22	Cr <b>Other Income</b>	<b>Receipt</b>	3	87.00	
	<i>ad</i>				

24

30-May-22	Cr	Other Income	Receipt	5	10.00	
		Amount Received				
30-May-22	Dr	IU-HO	Payment	19		10.00
		Amount Deposit				
24-Jun-22	Cr	Other Income	Receipt	7	50.00	
		Amount Received				
24-Jun-22	Dr	IU-HO	Payment	24		50.00
		Amount Deposit				
30-Jun-22	Cr	Other Income	Receipt	11	10.00	
		Amount Received				
30-Jun-22	Dr	IU-HO	Payment	30		10.00
		Amount Deposit				
21-Jul-22	Cr	Other Income	Receipt	4	10.00	
		Amount Received				
21-Jul-22	Dr	IU-HO	Payment	10		10.00
		Amount Deposit				
03-Aug-22	Cr	Other Income	Receipt	2	18000.00	
		Amount Received				
03-Aug-22	Dr	IU-HO	Payment	11		18000.00
		Amount Deposit				
27-Sep-22	Cr	Other Income	Receipt	3	10.00	
		Amount Received				
27-Sep-22	Dr	IU-HO	Payment	7		10.00
		Amount Deposit				
18-Nov-22	Cr	Other Income	Receipt	2	140.00	
		Amount Received				

18-Nov-22	Dr	IU-HO	Payment	10		140.00
		<i>Amount Deposit</i>				
13-Dec-22	Cr	Salaries to Staff	Receipt	2	77113.00	
		<i>Amount Received</i>				
13-Dec-22	Dr	IU-HO	Payment	6		77113.00
		<i>Amount Deposit</i>				
14-Dec-22	Dr	IU-HO	Payment	7		374.00
		<i>Amount Deposit</i>				
14-Dec-22	Cr	Other Income	Receipt	3	374.00	
		<i>Amount Received</i>				
24-Feb-23	Cr	Other Income	Receipt	9	146.00	
		<i>Amount Received</i>				
24-Feb-23	Dr	IU-HO	Payment	11		146.00
		<i>Amount Deposit</i>				
29-Mar-23	Cr	Other Income	Receipt	7	10.00	
		<i>Amount Received</i>				
29-Mar-23	Dr	IU-HO	Payment	29		10.00
		<i>Amount Deposit</i>				
31-Mar-23	Dr	IU-HO	Payment	30		50.00
		<i>Amount Deposit</i>				
31-Mar-23	Cr	Other Income	Receipt	9	50.00	
		<i>Amount Received</i>				

The division has produced the Cash Book which contained the receipts entries of amount mentioned above on the Receipt Side whereas on the payment challan is pasted on Payment side inside of proper entries of Payment required under Receipt and Payment Accounts. Necessary action may be taken to maintain the proper Cash Book as per norms.

**PART -II**

**CURRENT AUDIT REPORT**  
**( 2023-24)**

**Audit Para - 01**

**(Memo No. 13 dated :10/06/2024)**

**Sub : Inordinate delay in finalization of NITs/Tenders**

There were 13 online tenders/NITs invited during the audit period 2023-24. Out of which, only two NITs/Tenders have been finalized till date and remaining 11 NITs are pending for award of tender after expiring the last date of validity of tender i.e. 180/90 days. There is a delay in finalization of NITs/tenders from 67 days to 169 days in the following NITs/Tenders:

S. No.	NIT No.	Last date of submission of tender/date of opening of technical bid	Validity of Tender	Date validity of tender	Delay in days upto 31.05.2024
1.	02(2023-24)	24/05/2023	180 days	23/11/2023	189 days
2.	03(2023-24)	30/06/2023	180 days	29/12/2023	153 days
3.	04(2023-24)	20/06/2023	180 days	19/12/2023	163 days
4.	05(2023-24)	22/06/2023	180 days	21/12/2023	161 days
5.	06(2023-24)	23/06/2023	180 days	22/12/2023	160 days
6.	07(2023-24)	26/06/2023	180 days	25/12/2023	157 days
7.	08(2023-24)	04/07/2023	180 days	03/01/2024	148 days
8.	10(2023-24)	01/08/2023	180 days	31/01/2024	120 days
9.	11(2023-24)	26/09/2023	180 days	25/03/2024	67 days
10.	12(2023-24)	01/11/2023	90 days	31/01/2024	120 days

13/2

It shows from the above table that only 16.67% ( out of 13 NITs, only 02 NITs finalised +01 NIT is under process) Tenders have been finalized during the audit period which reflect the slow progress of the Division.

Efforts may be made to finalise the NITs/Tenders within the prescribed time limit and avoid the delay in order to complete the work well in time for improvement of sewerage system and provide better sanitation to the residents of the area falling under its jurisdiction.

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**Audit Para-02**

**(Audit Memo No. 14 dated: 11/06/2024)**

**Sub : Excess Bonus/Ex-gratia Payment for Rs.1380/- to officials of DJB.**

As per Office Order No.08 Dated 10-11-2023 of Delhi Jal Board, Bonus was payable as under :-

"The payment will be equal to one-month salary as on 31-03-2023 subject to maximum of Rs.7000/-(Rupees Seven Thousand only). The term salary included basic pay, special pay, DA. The quantum of Non-PLB (Adhoc Bonus) will be worked out on the basis of average emoluments/calculations ceiling which is lower. To calculate Non-PLB (Adhoc Bonus) for one days, the average emoluments in a year will be divided by 30.4 (average number of days in a month). This will, thereafter, be multiplied by the number of days of bonus granted. To illustrate taking the calculation ceiling of month emolument of Rs.7000/- (where actual emoluments exceeds out to  $\text{Rs.}7000 \times 30/30.4 = \text{Rs.}6907.89$  (rounded off to Rs.6908/-)".

During the test check of records provided, it has been observed that Rs.7000/- as Bonus has been paid to eligible employee of Division instead of Rs.6908/- as illustrated above as prescribed limit. Hence, Rs.92/- (7000-6908) has been in excess of limit prescribed in the above said order, Detail of employees is as under :-

S. No	Name & Designation of official S/Sh./Smt.	Amount of entitlement of Bonus (in Rs.)	Amount paid by the Division (in Rs.)	Difference (in Rs.)
1.	Asha Devi, Field Asstt.	6908-	7000-	92-
2.	Chandermani, Field Asstt.	6908-	7000-	92-
3.	Jagraj, Field Asstt.	6908-	7000-	92-
4.	Jitender Singh, sr. Asstt.	6908-	7000-	92-
5.	Shree Bhagwan, S.O.	6908-	7000-	92-
6.	Sachin Srivastava, Jr. Asstt.	6908-	7000-	92-
7.	Akash Kumar, Field Asstt.	6908-	7000-	92-
8.	Chandeshwar Pal, Field Asstt.	6908-	7000-	92-
9.	Chotey Lal, Pump Driver	6908-	7000-	92-
10.	Kapil Kr. Sharma, Jr. Asstt.	6908-	7000-	92-
11.	Prince Mishra, DM	6908-	7000-	92-
12.	Raj Kumar , Field Asstt.	6908-	7000-	92-

12

S. No	Name & Designation of official S/Sh./Smt.	Amount of entitlement of Bonus (In Rs.)	Amount paid by the Division (in Rs.)	Difference (in Rs.)
13.	Sanjay kr. Pandey, PCAMR	6908-	7000-	92-
14.	Shikha, DM	6908-	7000-	92-
15.	Vinay, Sweeper	6908-	7000-	92-
			<b>TOTAL</b>	<b>1380-</b>

The H.O.O. may review the above irregularity and necessary steps should be taken to recover excess amount Rs.1380/- from the above officials after due verification of facts & figures under intimation to audit. Similar Cases may also be reviewed accordingly.



**Audit Para – 03**

**(Memo No.05 dated: 31/05/2024)**

**Subject: Considerable delay in execution of works.**

**According to Section 28.1(1) of CPWD Manual**, "At the time of issuing Notice Inviting Tenders for a particular work, the Engineer-in-Charge should specify, the time allowed for completion of the work consistent with the magnitude and urgency of the work". 28.1(2) states that the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor. The section 28.1(5) further specify that the work shall be proceeded with all due diligence on the part of the contractor throughout the stipulated period of the contract (time being deemed to be essence of the contract).

**As per Section 29 of CPWD Manual** The work shall be proceeded with all due diligence on the part of the contractor throughout the stipulated period of the contract (time being deemed to be the essence of the contract). The time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor, and shall be reckoned from the .....th day (as mentioned in the NIT) after the date on which the letter of acceptance is given to the contractor, If an extension of time has been granted by the competent authority for genuine hindrances, he should re-schedule the milestones appropriately for the work. The tender accepting authority shall review the progress of work each month with all the concerned disciplines including the contractor. If an extension of time has been granted by the competent authority for genuine hindrances, he should re-schedule the milestones appropriately for the work. In all cases, a copy of the letter granting extension of time will be endorsed to the concerned Audit/Accounts Officer. While doing so, it should be made clear in the endorsement whether the Chief Project Manager/ Project Manager/Superintending Engineer has decided to levy or not to levy compensation or liquidated damages. (Modified vide OM DG/MAN/255 dt. 7.12.2012).

**As per 33.1 Clause 2 of CPWD Forms no. 7 and 8 and clause 16 of the CPWD Form no. 12** (Modified vide OM DG/MAN/255 dt. 7.12.2012) (1) These clauses refer to recovery of compensation from the contractor for delays and defaults on his part. This clause can be divided mainly into three parts, viz.: (a) Observation of time allowed for completion of the work. (b) Payment of compensation by contractor for non-commencement, not finishing in time or slow progress during execution. (c) The decision of the Chief Project Manager/Project Manager/Superintending Engineer regarding compensation payable by the contractor shall be final. (2) As already explained under section 29 of this Manual relating to extension of time to contractors and imposition of compensation for delayed performance, time allowed for completion of the work is essence of the contract on the part of the contractor. The date for commencement of the work starts from the stipulated date that is mentioned in the letter of acceptance to the contractor. (3) For slow performance or delay in the completion of the work, compensation, subject to a maximum of 10% of the tendered value, is recoverable.

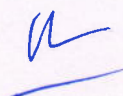
The compensation for slow progress or non-completion of work in stipulated time, at the rates specified therein, is an "agreed compensation" under clause 2, which the contractor has to pay in case of default. Therefore, there is no choice for the Engineer-in-



charge but to recover the same at the rates mentioned in clause 2 of the contract, if the progress of the work is slow or the work is not completed in stipulated time. In case the contractor feels aggrieved, he may appeal to the Chief Project Manager/Project Manager/Superintending Engineer against such recovery, who may uphold the recovery at the original rates or at reduced rates or completely waive off the same depending upon the merits of each case. In such cases the decision of the Chief Project Manager/Project Manager/ Superintending Engineer shall be final and out of purview of the Arbitration clause. (5) In case the contractor does not achieve a particular milestone as stipulated under clause 5 of the agreement, or as re-scheduled, the amount shown against that milestone shall be withheld automatically and without any notice to the contractor, and may be adjusted against the compensation that may be levied at the final grant of extension of time. However, if the contractor catches up with the progress of the work on the subsequent milestone(s), the withheld amount shall be released to him. In case the contractor fails to make up the delay in the subsequent milestone(s), the amount mentioned against each milestone missed shall also be withheld. No interest shall be payable on the withheld amount.

During the test check of Physical & Financial Progress Report for the period 2023-24, it has been revealed that there is inordinate delay of 08 months to 94 months in completion of work from the stipulated date of completion in most of the works. Some instances are given below:-

S. No.	Name of the work	Name of Contractor	Stipulated date of completion	Actual date of completion	Delay in Months/ days
1.	Providing and laying 280 mm dia to 630 mm nominal dia internal and peripheral sewer line in Kureni Group of Colonies falling under Narela Catchment Area	M/s K. R. Anand	14/08/2015	29/06/2023	94 Months and 15 days
2.	Providing and laying 250 mm dia to 700 mm nominal dia internal and peripheral sewer line in Shahbad Group of Colonies falling under Rohini WWTP in Delhi	M/s Jainco Buildcon Pvt. Ltd.	17/05/2023	31/03/2024	10 months and 13 days
3.	Providing and laying 150 mm dia stone ware pipe/ DWC SN-8 pipe for making house sewer connection from existing manhole upto edge of the building in areas falling under Kureni GOC in Delhi	M/s Azad Builders	27/06/2022	10/03/2023	8 months and 12 days



4.	Providing and laying 300 mm dia to 710 mm nominal dia internal and peripheral sewer line in Singhu Group of Colonies falling under Narela WWTP in Delhi	M/s Raj Conbuild Ltd.	20/06/2023	Work in Progress as on 31/03/2024	9 months till 31/03/2024
5.	Consultancy for the work of construction of Decentralized Sewerage treatment plant at Kherakhurd alongwith providing and laying sewer lines in Nayabans GOC in Narela AC	M/s Green Design and Engg. Services Pvt. Ltd.	11/07/2022	Work in Progress as on 31/03/2024	9 months till 31/03/2024
6.	Rehabilitation of sewers of sizes varying from 600 mm to 1400 mm dia in Ashok Vihar and Jahangir Puri area by standalone structural lining method under YAP (III) Project	M/s Shristi Sam Lain JV	20/03/2020	Work in Progress as on 31/03/2024	48 months till 31/03/2024
7.	Providing /laying balance portion of outfall sewer of Subhadra Colony by open cut and Micro tunnelling	M/s ASCO-PA(JV)	17/05/2022	27/09/2023	16 months and 10 days

Reasons for late completion/non-completion of works was called for. As per reply given by the division, the common reason for delay of work was Traffic permission, Rainy season, Flood in Delhi and Pollution Ban etc.

Division may take necessary effort for timely completion of work and penalty may be imposed as per Penalty Clause of the Agreement .



**Audit Para – 04**

**(Memo No.04 dated: 31/05/2024)**

**Subject: Award of work abnormally below the estimated cost.**

Section 2.5 of CPWD manual stipulates that technical Sanction provides a guarantee that the proposals are technically sound and that the estimates are accurately prepared and are based on adequate data.

Test check of Progress Report of the works awarded and executed by the division for the period ended March 2024 revealed that majority of the work orders/tenders were awarded below the estimated cost. The details of a few works which were awarded ranging from 30% to 71% below the estimated cost as under:

**(Amt. in lakhs)**

S.No	Name of work	Estimated cost	Tendered cost	Below more than 30%
01	Providing and laying 280 mm dia to 630 mm nominal dia internal and peripheral sewer line in Kureni Group of Colonies falling under Narela Catchment Area	5722-	3425.6-	40.13 %
02.	Providing and laying 250 mm dia DWC internal sewer line in Unauthorized Colony Rajeev Colony Etn. Under Narela AC	135.17-	88.68-	34.39%
03.	Providing and laying 250 mm dia to 700 mm nominal dia internal and peripheral sewer line in Shahbad Group of Colonies falling under Rohini WWTP in Delhi	9220.56-	5715.33	38.01%
04	Providing house service sewer connections for Samaipur group of Colonies falling under WWTPs catchment areas in Delhi	1315.77-	863.77-	34.35%
05	Consultancy for the work of construction of Decentralized Sewerage treatment plant at Kherakhurd alongwith providing and laying sewer lines in Nayabans GOC in Narela AC	78-	22.5-	71.15%

S.No	Name of work	Estimated cost	Tendered cost	Below more than 30%
06	Construction of chamber for house sewer connections for Singhu GOC falling under Narela WWTP catchment area in delhi	215.91-	141.51-	34.45%
07	Construction of chamber and its allied works for intercepting waste water flowing in drain (RD 5194) at Burari for its treatment at Coronation pillar STP	48.88-	31.51-	35.53%
08	Construction of chamber and its allied works for intercepting waste water flowing in drain (RD 5890) at Mukandpur for its treatment at Coronation pillar STP	66.98-	43.19-	35.51%
09	Demolishing of old staff quarters in dilapidated condition at NSTP coronation pillar Delhi	47.97-	18.93-	60.53%

The above estimates of the works were prepared by the technical expert engineers of the division on the basis of prevailing Delhi Schedule of Rates. However, it was noticed that tenders were accepted much below than the estimated cost. Moreover, in today scenarios, although the prices of every commodity are raising spirally yet the tenders were accepted much below the estimated cost.

Such type of unreasonable variations can be attributed to either wrong assessment of rates or sketchy estimates were prepared in casual manners. Furthermore, audit could not ensure how the contractor paid minimum wages to the labour engaged for the works.



15/13

**Audit Para – 05**

**(Memo No.08 dated: 04/06/2024)**

**Sub:- Unfruitful expenditure of Rs. 1.51 Lakh due to work foreclosed by the contractor/division.**

As per Section 33.5 of CPWD Manual under Clause 2, time is deemed to be the essence of the contract on the part of the contractor. The time allowed for execution of the work as specified in the contract, or the extended time in accordance with the conditions of the contract, shall be the essence of the contract. It is, therefore, necessary for the contractor to complete the job within the stipulated period. If the contractor failed to start the execution of work, the earnest money and performance guarantee shall be forfeited by the Engineer-in-charge with the prior approval of tender accepting authority. As per Section 33.1(3) for slow performance for delaying in completion of work, compensation, subject of maximum of 10% of the tendered value is recoverable.

During the test check of progress report/information provided by the Division, it is revealed that in under mentioned case, the work is awarded to the contractor/agency but foreclosed the work by the Division . The detail of the work is as under:-

**(Amount in Rs.)**

S. no.	Agreement Number	Name of the contractor	Tendered amount	Stipulated Date of Start	Stipulated Date of completion	Date of Foreclosed	Exp. Incurred. Upto date of rescind
1.	04 (2021-22)	M/s Ankit Aggarwal	629058/-	01/01/2022	10/01/2022	05/04/2023	151078/-
				<b>TOTAL</b>			<b>151078/-</b>

The department had paid Rs. 1.51 lakh as unfruitful expenditure on the above work. As per reply given by the division, the work was partially completed and the balance work could not be taken up due to the encroachment at site. This reply is not justified /tenable.

As per CPWD guidelines, the site should be available hindrance free before inviting the NIT and award of work. Hence, the expenditure of Rs. 1.51 Lakh is unfruitful and the Division should ensure availability of site before starting the NIT/ tender process and follow the CPWD guidelines .



19

Audit Para – 06

(Memo No.10 dated: 06/06/2024)

**Subject:- Non renewal/revalidation of FDRs/Bank Guarantees.**

As per Central Vigilance Commission in order to safeguard the Government Interest, it would be appropriate to take reasonable amount of Performance Bank Guarantee valid up to warranty period for due performance of the contract. The validity of the Bank Guarantees needs to be carefully monitored and whenever extension in the delivery period is granted, the validity of Bank Guarantee should also be appropriately extended so as to protect the Government Interest.

Test check of the register/information pertaining to FDRs/Bank Guarantees of FDR/performance guarantee provided revealed that FDRs/Bank Guarantees worth Rs.1,65,28,400/- have not been renewed or revalidated as per detail given below:

S. No.	S.No. of List provided	Name of Vender	FDR/BG No. with date of issue	Name of Issuing Bank	Amount of FDR/BG ( In Rs.)	Date of Expiry of validity of FDR/BG
1	12	M/S Tanuj Enter.	FDR2707231214	Bank of Baroda	499100-	24-11-2023
2	13	M/S Vardhman Const. Co.	SBI FDR	SBI	430000-	19-03-2024
3	14	M/S V.N. Engg	1352NDDG00048424	ICICI	247700-	30-11-2023
4	16	Sh.Ajab Singh (Sant Nagar) HSC	65110IGL0001223	UBI	5333100-	31-03-2024
5	19	Sh.Shristi Sam Lain JV	PBGI01001800054	RBL	2799000-	31-12-2022
6	22	M/S S.K. Const. Co.	302800	PNB	1459500-	20-12-2023
7	27	M/S Rajcon Builders	VP9GPGE221080148	Canara Bank	2880000-	28-03-2024
8	28	M/S Rajcon Builders	VP9GPGE232770323	Canara Bank	2880000-	28-03-2024
				<b>TOTAL</b>	<b>16528400-</b>	

Division may take appropriate action for timely renewal of FDR/BG to safeguard the interest of Government.

**Sub Non- Maintenance of Cash Book.**

Rule 13 of Receipt & Payment rules provides that all the govt. Officers who are required to (a) receive Government dues and handle cash or (b) perform the functions of drawing and disbursing officers (with or without cheque drawing powers), or both: —

- (i) *Every such officer (referred to in this rule as the Head of the Office) should maintain a cash book in Form G.A.R. 3.*
- (ii) *All monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check*

However, during Scrutiny of record, it reveals that Cash Book has not been maintained by the DDO of EE(Civil), DR-III, Kanhaiya Nagar, Delhi during the audit period. All the cash transactions are being made through Imprest for contingent or day to day expenditure. The Cash Book should be maintained for all the payments made through imprest account also.

Non-maintenance of cash book is a lapse on the part of DDO of the Division. Necessary steps to maintain a cash book in accordance with Rule- 13 of Receipt & payment Rules should be taken.



10

Audit Para – 08

(Memo No.09 dated: 04/06/2024)

**Subject: Payment of final bills not made within time limit prescribed in CPWD manual.**

As per Clause 9 of GCC of CPWD manual provides that final measurement should be recorded within the one month of completion of the work. Final payments for works shall be made:-

- (i) If the tendered value of the work is upto Rs. 1 Crore - 02 months
- (ii) If the tendered value of the work is more than Rs. 1 Crore and upto 10 crores - 03 months
- (iii) If the tendered value of the work exceeds Rs. 10 Crore - 06 months

Test check of the progress reports of the works revealed that final payments of some of the works have not been made till date after the lapse of considerable period. Some of the cases are given below:-

S. No.	Name of the work	Name of Agency	Tendered Cost (Amt. In lakhs)	Stipulated date of start	Stipulated date of completion	Actual date of completion	Remarks
1	Providing and laying 250 mm dia DWC internal sewer line in Unauthorized Colony Rajeev Colony Etn. Under Narela AC	M/s Adesh Const. Co.	88.68	30/12/21	29/06/22	29/06/22	Work completed but final bill pending till date
2	Providing and laying 150 mm dia stone ware pipe/ DWC SN-8 pipe	M/s Azad Builders	647.83	28/02/22	27/06/22	10/03/23	Work completed but final bill pending

12



S. No.	Name of the work	Name of Agency	Tendered Cost (Amt. In lakhs)	Stipulated date of start	Stipulated date of completion	Actual date of completion	Remarks
	for making house sewer connection from existing manhole upto edge of the building in areas falling under Kureni GOC in Delhi						till date
3	Providing and laying 300 mm dia internal sewer line in unauthorized colonies pooth kalan abadi and pooth kalan ext. falling under Rohini GOC in Delhi	M/s B.R. Garg	91.29	27/02/22	26/08/22	28/07/22	Work completed but final bill pending till date
4	Providing and laying 300 mm dia internal sewer line (left out part) in Rajeev Colony Harijan Basti under Narela WWTP catchment area in Delhi	M/s B.R. Garg	184.53	06/03/22	06/09/22	02/11/22	Work completed but final bill pending till date
5	Providing	M/s	863.7	03/03/22	02/09/22	31/01/23	Work

10/9

S. No.	Name of the work	Name of Agency	Tender ed Cost (Amt. In lakhs)	Stipulated date of start	Stipulated date of completion	Actual date of completion	Remarks
	house service sewer connections for Samaipur group of Colonies falling under WWTPs catchment areas in Delhi	Ram Charan Bansal Const. Pvt. Ltd.	7				complete d but final bill pending till date
6	Providing and laying 280 mm dia to 630 mm nominal dia internal and peripheral sewer line in Kureni Group of Colonies falling under Narela Catchment Area	M/s K.R. Anand	3425.6	16/08/14	14/08/15	29/06/23	Work complete d but final bill pending till date
7.	Providing /laying balance portion of outfall sewer of Subhadara Colony by open cut and micro tunneling	M/s ASCO-PA (JV)	276.19	17/01/22	17/05/22	27/09/23	Work complete d but final bill pending till date
8.	Disilting of Trunk Sewer sizing more	M/s Arun Kr.	1180-	20/06/22	19/03/23	30/06/23	Work complete d but final

N

S. No.	Name of the work	Name of Agency	Tendered Cost (Amt. In lakhs)	Stipulated date of start	Stipulated date of completion	Actual date of completion	Remarks
	than 900 mm under the command of Rohini and Rithala WWTP	Goel					bill pending till date
9.	Disilting of Trunk Sewer of 1000 mm and above dia on command of Yamuna Vihar STP under EEC Dr. IV	M/s Arun Kr. Goel	510-	02/06/22	01/03/23	31/10/23	Work completed but final bill pending till date
10	Disilting & CCTV survey of Trunk Sewer sizing 900 mm to 1200 mm Settlement at Vishram Chowm Sec. 6 Rohini under the command of Haider Puri	M/s V.N. Engg. Co.	49.52	12/08/23	11/09/23	06/09/23	Work completed but final bill pending till date
11	Construction of chamber and its allied works for intercepting waste water flowing in drain (RD 5194) at Burari for its	M/s Mool Chand	31.51	20/06/23	19/12/23	16/12/23	Work completed but final bill pending till date

*[Signature]*



S. No.	Name of the work	Name of Agency	Tender ed Cost (Amt. In lakhs)	Stipulated date of start	Stipulated date of completio n	Actual date of completio n	Remarks
	treatment at Coronation pillar STP						
12	Construction of chamber and its allied works for intercepting waste water flowing in drain (RD 5890) at Mukandpur for its treatment at Coronation pillar STP	M/s Mool Chand	43.19	20/6/23	19/12/23	16/12/23	Work complete d but final bill pending till date

The Competent authority/HOO may take the proper care of CPWD manual that final payments of the works should be made within the prescribed time limit after completion of the work.

**Sub :- Loss of Rs.11,11,460- due to not availing 15% Rebate on Advertisements.**

Newspaper publication/media House provided 15% discount/rebate to the Government department agency i.e. 'Shabdarth' (An advertisement agency of Government of NCT of Delhi) at DAVP rates for publication of Advertisement.

During the scrutiny of records provided expenditure incurred on Advertisement by the Executive Engineer (C), DR-III, Delhi Jal Board, Kanhaiya Nagar, it has been observed that the payment of 74,09,728/- has been made to different advertising agencies without availing rebate of 15% on DAVP rates. The advertisements were published through PR Department of Delhi Jal Board and payment thereof made by the concerned division.

Details of Payments to the concerned media agencies/New Paper Agencies during the Financial Year 2023-24 :

Name of Advertisement Agencies/Media House	Amount Paid (F.Y. 2023-24)	Amount of Rebate of 15 % not availed by Division
The Hind Samachar Ltd.	3537-	531-
Amar Ujala Publications Ltd.	137674-	20651-
Bennett Coleman & Co. Ltd	3271288-	490693-
Hindustan Media Ventures Limited	137116-	20567-
HT MEDIA LTD	1047300-	157095-
Jagran Prakashan Ltd	298457-	44769-
Punjab Kesari ,Delhi	9612-	1442-
The Indian Express Pvt. Ltd.	802492-	120374-
Good Morning India	5240-	786-
Front Row Media	56238-	8436-
THG Publishing Pvt. Ltd.	1640774-	246116-
<b>Total</b>	<b>74,09,728-</b>	<b>11,11,460-</b>

Efforts may be made for availing rebate of 15% on DAVP rates on Advertisements published through PR Department in order to reduce the expenditure.

**PARA NO. 10****(Audit Memo No: 07 dated: 04/06/2024)****Subject: Purchases made outside GeM.**

As per Rule 149 of GFR 2017 and subsequent directions by Finance Department, GNCTD vide OM no. F.20.08.2017/866-873 dated 24/06/2017 read with OM dated 24/08/2017, the procurement of Goods and Services by Ministries or Department will be mandatory for goods or services available on GeM.

During test check of records/Vouchers provided by the Division, it has been observed that the purchases are being made outside GeM without any justification/Non availability on GeM available in records produced to Audit which is violation of govt. guidelines. Some instances are as follows:

S.No.	Invoice No. with date	Amount (in Rs.)	Items	Name of Agency
1.	2533 dated 06/10/2023	3313/-	stationery/General items	M/s Jain Stationery Mart
2.	589 dated 25/09/2023	3868/-	stationery/General items	M/s Jain Stationers
3.	269 dated 12/09/2023	2682/-	Sanitary items	M/s Pawan Plastics
4.	4763 dated 27/12/2022	1300/-	stationery/General items	M/s M. K. Enterprises
5.	2294 dated 01/02/2023	2435/-	stationery/General items	M/s Verma Book Depot
6.	3453 dated 01/02/2023	1090/-	Sanitary items	M/s Bhape di hatti
7.	2283 dated 24/01/2023	3525/-	stationery/General items	M/s Verma Book Depot
8.	2281 dated 09/01/2023	3190/-	Stationery items	M/s Verma Book Depot
9.	3460 dated 05/01/2023	1644/-	stationery/General items	M/s Jain Stationery Mart
10	2465 dated 17/10/2022	555/-	Stationery items	M/s Shivji Electrostat

The division should follow the existing rules/guidelines/GFR and above expenditures not made through GeM may be regularized from the Competent Authority. Other similar cases may also be reviewed.

3

**Audit Para – 11**

**(Memo No.11 dated: 07/06/2024)**

**Subject : Non-production/maintenance of records/information**

The following records/information have not been provided to Audit:

1. Property Register
2. LTC/CEA Register
3. Hindrance Register/MAS/T&P/Dismantle Registers
4. LTC and other contingency/RA Bills alongwith Measurement Books
5. Copies of completion certificates in r/o works/projects completed in 2023-24

Above records may please be shown to next Audit.

  
A.O

  
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**PART-III**

**TEST AUDIT NOTE**

**TAN – 01**

**(Memo No: 02 dated: 31/05/2024)**

**Subject :- Shortcomings in maintenance of Pay Bill Register/ECR.**

During the test check of the PBRs maintained by the Division for the Audit period 2023-2024, following shortcomings have been noticed:-

1. Page counting certificate is not mentioned on the first page of the register.
2. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year but not done in PBR/ECR.
3. Each and every entry made in the PBR/ECR should be signed/attested by the DDO but no entry is found signed/attested.
4. Cutting/overwritings are found at many pages but not attested by the DDO in PBR/ECR.

Necessary steps may be taken to remove the above shortcomings and compliance shown to next audit.



**Sub. :-Shortcomings in Stock Registers.**

During the test check of Stock Register maintained by Division, the following shortcomings have been noticed:-

1. Only one Stock register is maintained for both Consumable and Non-consumable items. All the items have been shown in register.
2. Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of stocks (Non-Consumable items) and verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of stock register, it has been observed that physical verification for the audit period were not undertaken in the register.
3. Page Counting certificate is not recorded at the first page of Stock register.
4. Cutting/over writings are found at many pages but not attested by the DDO/Incharge in stock register.
5. Amounts of the items purchased are not mentioned in the stock register.

Necessary steps may be taken to remove the above shortcomings and compliance shown to next audit.



**Inspecting Audit Officer**