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

Sub.: Internal Audit Report on accounts of Office of the Executive Engineer(C), DR-VI, Delhi Jal Board, Lajpat Nagar, New Delhi for the period 01-04-2022 to 31-03-2024.

INTRODUCTION

The accounts of Office of the Executive Engineer(C), DR-VI, Delhi Jal Board, Lajpat Nagar, New Delhi for the period 01-04-2022 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 24-06-2024 to 03-07-2024 (07 working Days)

AIMS AND OBJECTIVES

This is a project division and have been assigned to lay the sewer lines in unauthorized colonies as per Sewerage Master Plan 2031 to facilitate sewer network to area public for better living conditions and also for abetment of pollution in river Yamuna. The main works of the division are as under:-

1. To lay the sewer line in unauthorized colonies of Okhla, Badarpur, Chhatarpur, Tuglakabad , Mehrauli assembly constituencies.
2. To construct the SPS and STP to cater the sewage for treatment of waste water in above said assembly constituencies
3. To trap the waste water of drain in dry weather into sewer line for abetment of pollution in river Yamuna.

LIST OF HEAD OF OFFICE/DDO/CASHIER DURING THE AUDIT PERIOD 2022-24.

HOO/DDO

S.NO.	Name & Designation	
1.	Sh. Taushif Saffudin, EE	01/04/2022 to 31/01/2023
2	Sh. A.M. Sharma, EE	01/02/2023 to 20/02/2023
3	Sh. K.K. Harit, EE	21/02/2023 to 10/05/2023
4	Sh. V.K. Tyagi, EE	11/05/2023 to 31/07/2023
5	Sh. A.M. Sharma, EE	01/08/2023 to till date

Cashier

S.NO.	Name & Designation	Period
	Sh. Rahul Saini, Sr. Asstt. Is looking after the work of Cashier in addition to his duty during the audit period.	



BUDGET ALLOTMENT AND EXPENDITURE

The details of Allotment of budget and Expenditure incurred for the financial years 2022-2024 are as under:-

Year	CAPITAL			REVENUE		
	Budget Allocated	Expenditure	Balance	Budget Allocated	Expenditure	Balance
2022-2023	11354.19	7527.94	3826.25	410.00	343.94	66.06
2023-2024	12078.33	9700.97	2377.36	362.36	312.37	49.99

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VACANCY POSITION

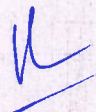
Sl No.	Post/Group	Post sanctioned	Post Filled	Vacant
01	EE(C)	01	01	00
02	AE(C)	07	03	04
03	AAO	01	00	01
04	ASO	01	01	00
05	Sr. Asstt.	03	02	01
06	Jr. Asstt.	03	01	02
07	PCAMR	02	00	02
08	V. Driver	01	00	01
09	Beldar (dist)	10	02	08
10	Draftsman-Gr. I	01	00	01
11	S.G. Beldar	10	00	10
12	Draftsman Gr. II	01	00	01
13	Draftsman Gr. III	01	01	00
14	Chowkidar	01	01	00
	TOTAL	43	12	31

Statutory Audit

Statutory audit of Office of the Executive Engineer(C), DR-VI, Delhi Jal Board, Lajpat Nagar, New Delhi has been conducted upto 2016-17 by AGCR (Delhi)

Maintenance of Record :-

The maintenance of record Office of the Executive Engineer(C), DR-VI, Delhi Jal Board, Lajpat Nagar, New Delhi for the period 01-04-2022 to 31-03-2024 was found satisfactory subject to observations made in Current audit report and in test audit note.



PART-I

OLD AUDIT REPORT

NIL

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PART-II

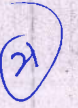
CURRENT AUDIT REPORT

During the course of audit, 15 preliminary audit memos including 01 Record Memos i.e. 01 to 01(K) were issued. The Division has submitted the replies of all Memos, but no para is settled as the replies are not satisfactory. Out of 15 memos., 01 record memos. has been fully settled and balance 14 memos have been converted into 11 PARAS and 03 TANS and incorporated in current audit report as part-II.

During the course of current audit, the recovery of Rs.11720/- has been pointed out as per details below:.

Memo. No.	Subject	Total Recoveries (In Rs.)	Amount Recovered (In Rs.)	Balance (in Rs.)	Para No.
4	Excess Bonus/Ex-gratia Payment for Rs.1840/- to officials of DJB.	1840/-	0	1840/-	04
13	Recovery of Rs. 9880/- on account of short deduction of License Fees & Water Charges	9880/-	0	9880/-	07
	TOTAL	11720/-	0	11720/-	


05/07/24
IAO



PART 1
(2022-2024)

PART -II
CURRENT AUDIT REPORT
(2022-24)

Audit Para - 01

(Memo No. 14 dated :03/07/2024)

Subject:- Irregularities in execution of work .

Name of the work : Providing & laying 280 mm to 1000 mm dia internal and peripheral sewer lines in Shaheen Bagh and Batla House (phase-II) under okhla WWTP catchment area in Delhi
Work Order No. : 02 (2019-2020) dated 27/09/2019
Estimated cost of Tender : Rs. 5916.98 Lakhs
Name of the Contractor : M/s NKG Infrastructure Ltd.
Awarded Cost : Rs. 6094.00 Lakhs
Completion Period : 03 years
Work awarded : @ 3% above
Actual date of Completion : 31/12/2023

1. Delay In start of work

During the test check of records, it has been observed that the above said work was awarded to M/s NKG Infrastructure Ltd. vide work order No. 02 (2019-2020) dated 27/09/2019

S. No.	Work order No. and date	Stipulated date of start of work	Actual date of start of work	Delay in start of work (In Days)
1.	02 (2019-2020) dated 27/09/2019	12/10/2019	04/01/2020	83 days

As per reply given by the division, the delay of start of work was due to DPCC Ban, Protest of CAA and NRC at Shaheen Bagh, Model code of conduct of Delhi Assembly Election and lock down etc.

Ex. Engineer must ensure for getting the timely execution of work as per terms and conditions of the agreement.

2. Extra work amounting to Rs. 13,66,90,114.12 without approval of Competent Authority.

During the test check of records, it has been observed that the awarded cost of work was 6094.00 lakhs. As per details of RA Bill account- 32, the contractor has submitted the bill amounting to Rs. 55,70,17,085.76/- which includes extra items of Rs. 13,66,90,114.12/- .

As per work order No. 02 (2019-2020) dated 29/09/2019, it may also be noticed that as and when the order is given for extra items, the rates should be settled before the execution of the work from the Competent Authority. Deviation/Variation in quantity of BOQ in the scope of work, if required, shall be executed only after the approval of the Competent authority.

The main expenditure on extra items was incurred on Plugging & Existing sewer line, Providing & laying S&S Centrifugally Cast (spun)/ductile iron pipes, dismantling of circular main hole, hiring and running charges of de-watering submersible pump, cleaning of choked sewer line and taking out existing RCC pipes filled with sewerage/sludge/silt/complete in all respect.



The total work done was Rs. 420326971.64 and Rs. 13,66,90,114.12 was for extra items which is 32% of the total work done till RA Bill -32. Audit is of the view that there is unrealistic preparation of estimate.

3. Withheld of Rs. 2472035.83/-.

During the test check of bills/records, it has been observed that the amount of Rs. 24,72,035.83/- has been withheld from 1st RA bill to 32nd RA Bill on account of test reports for items at Sl. No. 7.1.2.1.1, 7.1.2.1.2, 7.1.2.1.3, 7.1.2.1.4 of SOR items Part-2 and for minor repairs but no test report are available on records for the said items.

The amount has been withheld in each bill from 1st RA bill to 32nd RA Bill during the two years period from 31/03/2022 to 31/03/2024, it shows that testing of the works was not done from the beginning to till date and the payment was made after withholding the nominal amount.

As per reply of the division, 20% amount of laying cost was withheld for joint test of pipes and withheld amount against minor repair will be released after repairing and certified by the site engineer.

Ex. Engineer must ensure timely testing of work done by the contractor for assurance of quality of work instead of testing work to be done on the completion of work.

4. Employment of Technical Staff and employees

The contractor shall deploy a qualified engineer for supervision of work as per Clause 3.8 of the Contract, where the contractor fails to comply the qualified engineer as aforesaid, he shall be liable to pay a sum of Rs. 20000/- per week of default in case of Graduate engineer and Rs. 10000/- per week of default in case of Diploma Holder. The technical staff of the contractor should be available on site on full time basis to take instructions.

During the test check of bills, it has been observed that only a degree of the engineer is attached with the RA bill. No deployment letter from the contractor for the concerned work was found available in the records provided.

Deployment letter for engagement of qualified Engineer from the contractor may be obtained and compliance may be shown to next audit.

Audit Para-02

(Audit Memo No. 12 dated: 01/07/2024)


Subject: (A) 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 up to Rs. 1 Crore - 02 months
- (ii) If the tendered value of the work is more than Rs. 1 Crore and up to 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	P/L internal and peripheral sewer line in Batla House Sub-Drainage Zone (Phase-I) under Okhla WWTP Catchment Area in Delhi (part-A Sewerage network)	M/s L & T Ltd.	5278.61	28/09/2013	27/09/2016	31/12/2022	Work completed but final bill pending till date
2	Providing and laying 280 mm dia to 500 mm nominal dia internal sewer line in Chattarpur Village and Manglapuri Vaillage under Mehrauli WWTP Catchment Area in Delhi	M/s Deepak Allied traders and Engineers	906.38	28/02/2019	27/02/2020	12/05/2023	Work completed but final bill pending till date
3	Providing and laying internal and peripheral sewer line of 280 mm dia to 700	M/s Brij Bhushan sharma	810.69	20/06/2019	19/09/2020	15/07/2022	Work completed but final bill



	mm dia in Gautampuri Awas falling under Okhla WWTP Catchment Area in Delhi						pending till date
4	Improvement of sewerage system of Lado Sarai and surrounding areas by constructing 2.5 MGD WWPS and connected rising mains (DBO Basis)	M/s Rehman Builders Pvt. Ltd.	948.87	09/09/20 21	08/12/20 22	06/10/202 3	Work completed but final bill pending till date

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

(B) Non-submission of Completion Plan

As per Clause of Contract, the contractor shall submit the completion plan as built drawings and O&M manuals, GIS details as required and as applicable within thirty days of the completion of the work. In case, the Works involves creation of software, the source code and other use manual shall also be submitted by the contractor. In case, the contractor fails to submit the completion plan as aforesaid, he shall be liable to pay a sum equivalent to 2.5 % of the Contract Price or as may be fixed by the Engineer-in-charge concerned and in this respect, the decision of the Engineer in charge shall be final and binding on the contractor.

During the test of Audit, it was revealed that the completion plan of the above works are not found available in the records provided to audit. In the absence of completion plan, a sum equivalent to 2.5 % of the Contract Price or as may be fixed by the Executive Engineer incharge concerned may be levied on the contractor.

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



Audit Para – 03

(Memo No.03 dated: 25/06/2024)

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 theth 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 ended March 2024, it has been revealed that there is delay in most of the works e.g. 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.	P/L internal and peripheral sewer line in Batla House Sub-Drainage Zone (Phase-I) under Okhla WWTP Catchment Area in Delhi (part-A Sewerage network)	M/s L & T Ltd.	27/09/2016	31/12/2022	75 months approx..
2.	Providing and laying 280 mm dia to 1000 mm dia internal and peripheral sewer line in Shaheen Bagh and Batla House (Phase-II) under Okhla WWTP Catchment Area in Delhi	M/s NKG Infrastructure Ltd.	11/10/2022	31/12/2023	14 months and 21 days
3.	Providing and laying HDPE internal sewer line in Puprahlapur, Vishwakarma Colony, Chungi No. 3 and Lal Kuan, New Delhi	M/s Zillion Infraprojects pvt. Ltd.	12/03/2015	29/02/2024	108 months approx.
4.	Providing and laying 280 mm dia to 600 mm nominal dia internal and peripheral sewer line in Colonies of Maidangarhi and Saidulajab under Okhla WWTP Catchment Area in Delhi	M/s Jyoti Build Tach Pvt. Ltd.	20/09/2015	Work in Progress as on 31/03/2024	102 months till 31/03/2024

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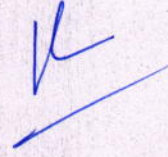
5.	Providing and laying sewer lines in colonies of Mehrauli, Chhatarpur and Lado Sarai falling under Mehrauli WWTP Catchment area of Delhi	M/s SSG Infratech Pvt. Ltd.	20/09/2015	15/03/2024	101 months and 25 days
6.	Providing and laying 280 mm dia to 500 mm nominal dia internal sewer line in Chattarpur Village and Manglapuri Village under Mehrauli WWTP Catchment Area in Delhi	M/s Deepak Allied traders and Engineers	27/02/2020	12/05/2023	38 months and 13 days
7.	Providing and laying 250 mm dia to 710 mm nominal dia internal and peripheral sewer line in Village Aya Nagar under Ghitorni WWTP Catchment Area in Delhi	M/s K.N. Anand Const. Pvt. Ltd.	23/01/2022	05/01/2024	24 months
8.	Providing and laying internal and peripheral sewer line of 280 mm dia to 700 mm dia in Gautampuri Awas falling under Okhla WWTP Catchment Area in Delhi	M/s Brij Bhushan sharma	19/09/2020	15/07/2022	21 months and 26 days
9.	Maintenance of trapping of drain no. 14 & civil military drain and construction of allied civil works with 5 years O & M	M/s Tomar Const. Co.	08/05/2019	Work in Progress as on 31/03/2024	58 months and 22 days till 31/03/2024
10	Improvement of sewerage system of Lado Sarai and surrounding areas by constructing 2.5 MGD WWPS and connected rising mains (DBO Basis)	M/s Rehman Builders Pvt. Ltd.	08/12/2022	06/10/2023	10 months
11.	Making outfall arrangement of sewer line of Bazar Mohalla in Tughlakabad and adjoining area falling Teghlakabad assembly constituency.	M/s Ajab singh Co.	09/10/2023	Work in Progress as on 31/03/2024	05 months and 15 days till 31/03/2024

Executive Engineer (C) DR-VI,
Delhi Jal Board
Jal Vihar, Lajpat Nagar, New Delhi.

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Reasons for late completion/non-completion of works was called for. As per reply, given by the division, the common reason for delay was mentioned i.e. Road cutting permission, rainy season ban on construction activities, Covid-19 etc. which is not tenable.

Division may take sincere efforts for timely completion of work for providing better sewerage and sanitation services to the residents of Delhi.



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Audit Para – 04

(Memo No.04 dated: 25/06/2024)

Sub : Excess Bonus/Ex-gratia Payment for Rs. 1840/- 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 Rs.7000x30/30.4=Rs.6907.89 (rounded off to Rs.6908/-)".

During the test check of records provided for the period 2022-23 and 2023-24, 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 :-

2022-2023

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.	Jagan Devi, Field Asstt.	6908-	7000-	92-
2.	Mahesh Chand, Field Asstt.	6908-	7000-	92-
3.	Sanjay Kumar, Field Asstt.	6908-	7000-	92-
4.	Rahul Saini, sr. Asstt.	6908-	7000-	92-
5.	Savitri Motwani, A. S.O.	6908-	7000-	92-
6.	Gaurav Meena, D/M	6908-	7000-	92-
7.	Bhan Pratap, Field Asstt.	6908-	7000-	92-
8.	Rahul Andilya, Jr. Asstt.	6908-	7000-	92-
9.	Shambhy chowkidar	6908-	7000-	92-
10.	Veena Bisht, ASO	6908-	7000-	92-
			TOTAL (A)	920-

2023-2024

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.)

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Executive Engineer (C) DR-VI,
Delhi Jal Board
Jal Vihar, Lajpat Nagar, New Delhi.

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1.	Jagan Devi, Field Asstt.	6908-	7000-	92-
2.	Mahesh Chand, Field Asstt.	6908-	7000-	92-
3.	Sanjay Kumar, Field Asstt.	6908-	7000-	92-
4.	Rahul Saini, sr. Asstt.	6908-	7000-	92-
5.	Savitri Motwani, A. S.O.	6908-	7000-	92-
6.	Gaurav Meena, D/M	6908-	7000-	92-
7.	Bhan Pratap, Field Asstt.	6908-	7000-	92-
8.	Rahul Andilya, Jr. Asstt.	6908-	7000-	92-
9.	Shambhy chowkidar	6908-	7000-	92-
10.	Manoj Kumar, PCAMR	6908-	7000-	92-
			TOTAL (B)	920-

Grand Total = (A) + (B) = 1840/-

The H.O.O. may review the above irregularity and necessary steps should be taken to recover excess amount Rs. 1840/- from the above officials after due verification of facts & figures under intimation to audit. Similar Cases may also be reviewed accordingly.

Audit Para – 05

(Memo No.06 dated: 28/06/2024)

Subject:- Status of closing balances in different bank accounts.

As per information provided by the Division for the year 2022-23 and 2023-24, it has been observed that the following bank accounts were operative in 2022-23 but the same were inoperative w.e.f. 01/04/2023.

S. No.	Name of the Bank	Account Number	Closing balance as on 31/03/2023	Status
1	Canara Bank, Rani Jhansi Road, Delhi	90231010000154	1,484.25	Non-Operative
2	Union Bank of India, Karol Bagh, Delhi	510101006106233	9,89,441.67	Non-Operative
3	Union Bank of India, Karol Bagh, Delhi	510101006070204	28,34,751.59	Non-Operative
		Total	38,25,677.51	

It has been revealed that there were amount of Rs. 38,25,677.51 lying in the above Bank accounts as closing Balance as on 31.03.2024 and these accounts are non-operative w.e.f 31.03.2023.

The amount of Rs 38,25,677.51 may be deposited in the Govt./ Revenue Account of Delhi Jal Board under intimation to audit.

Audit Para – 06

(Memo No.08 dated: 28/06/2024)

Subject:- Non renewal/revalidation of 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 Bank Guarantees of performance guarantee provided revealed that Bank Guarantees worth Rs. 5,05,858/- as per detail given below have not been renewed or revalidated:

S. No.	S.No. of List provided	Name of Vender	BG No. with date of issue	Name of Issuing Bank	Amount of BG (In Rs.)	Date of Expiry of validity of BG
1	05	M/s Arihant Const. Co.	40651GPER000219	Bank of Baroda	192858-	20/08/2022
2	06	M/s Arihant Const. Co.	40650300020455 to 58	Bank of Baroda	193000-	25/08/2022
3	08	M/s Brij Bhushan Sharma	50300856042858	HDFC	50000-	15/03/2024
4	09	M/s Brij Bhushan Sharma	50300672531313	HDFC	10000-	31/08/2023
5	10	M/s Brij Bhushan Sharma	50300856042858	HDFC	60000-	31/08/2023
				TOTAL	505858/-	

Division may take appropriate action for timely renewal of Bank Guarantee to safe guard the interest of the Government.

Audit Para – 07

(Memo No. 13 dated: 03/07/2024)

Sub:- Recovery of Rs. 9,880/- on account of short deduction of License Fees & Water Charges.

In pursuance of the Delhi Jal Board, Government of NCT of Delhi Office Order no. 83 dated 11/03/2024, the flat rate of License fee for the type-II (Second and Third floor) of Government Accommodation in Jal Vihar has been revised to Rs.420/- (including Servant Qtr/Garage) w.e.f 01-07-2020 and Rs. 500/- (including Servant Qtr/Garage) w.e.f. 01/07/2023. During the test check of Pay Bill register and information provided by the Division for the period 01-07-2022 to 31-03-2023, there is a short deduction of License fee & water charges to the tune of Rs. 9880/- in respect of Sh. Rahul shandilya, Jr. Asstt. as per details given below:-

S. No.	Name & Design.	Period	License fee Deducted	License fee + Water charges To be deducted	Short Deducted amount	Month	Recovery
1	Sh. Rahul Shandilya, Jr. Asstt.	11/2022 to 06/2023	0	420/- + 26/-	446/-	8	3568/-
		07/2023 to 06/2024	0	500/- + 26/-	526/-	12	6312/-
		TOTAL					9880/-

The Licence fees @ 500/- per month and water charges @ Rs.26/- may be deducted from July 2024.

HOO may recover the amount of Rs. 9880/- from the above official after due verification of facts and figures. Other such similar type of cases may be reviewed at HOO Level and recovery thereof under intimation to audit.

Audit Para – 08

(Memo No. 11 dated: 01/07/2024)

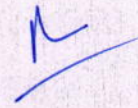
Sub- Non- Maintenance of Cash Book.

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-VI, Lajpat Nagar, Delhi during the audit period. All the cash transactions are being made through Imprest for contingent or day to day expenditure i.e. Postage & Telegram, Books & periodicals, Telephone, Computer Consumables, Printing and Stationery, Conveyance , Other Expenses etc. 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.



Audit Para – 09

(Memo No.10 dated: 01/07/2024)

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 certificate 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.	S3-23-202 dt.12/04/2023	1344/-	stationery items	M/s Raj Distributors
	S3-23-203 dt.12/04/2023	163/-	General items	M/s Raj Distributors
3.	S3-23-1141 dt.3/06/2023	1951/-	stationery/General items	M/s Raj Distributors
4.	1293 dated 06/01/2023	1939/-	stationery/General items	M/s Uttam Sales Corpn.
5.	1399 dated 24/01/2023	2550/-	stationery/General items	M/s Uttam Sales Corpn.
6.	1505 dated 14/02/2023	3000/-	Sanitary items	M/s Uttam Sales Corpn.
7.	1531 dated 17/02/2023	630/-	Stationery items	M/s Uttam Sales Corpn.
8.	1761 dated 31/03/2023	1549/-	Stationery items	M/s Uttam Sales Corpn.
9.	199 dated 21/04/2023	933/-	stationery items	M/s Customized World
10	133 dated 02/05/2023	1395/-	Stationery items	M/s Uttam Sales Corpn.
11.	174 dated 12/05/2023	960/-	Stationery items	M/s Uttam Sales Corpn.
12.	253 dated 01/06/2023	1723/-	stationery/General items	M/s Uttam Sales Corpn.

The division should follow the existing rules/ guidelines/ GRF and the above expenditure not made through GeM may be regularised from the Competent authority.

Audit Para – 10

(Memo No. 05 dated: 28/06/2024)

Sub : Loss of Rs. 932345/- 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-VI, Delhi Jal Board, Lajpat Nagar, it has been observed that the payment of 6215628/- 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 2022-2023 & 2023-24 :

2022-2023

Name of Advertisement Agencies/Media House	Amount Paid in 2022-23)	Amount of Rebate of 15 % not availed by Division
DainikJagran	459562-	68934-
	228131-	
Amar Ujala Publications Ltd.		34220-
Bennett Coleman &Co.Ltd	1337471-	200621-
Hindustan Media Ventures Limited	334043-	50106-
Milleniumpost	21210-	3182-
The Indian Express Pvt. Ltd.	886580-	132987-
HT Media	1663361-	249504-
Total (A)	4930358-	739554-

2023-2024

Name of Advertisement Agencies/Media House	Amount Paid in 2023-24)	Amount of Rebate of 15 % not availed by Division
DainikBhaskar	190563-	28584-
	56250-	
Amar Ujala Publications Ltd.		8438-
Bennett Coleman &Co.Ltd	406631-	60995-
Hindustan Media Ventures Limited	56023-	8403-
HT MEDIA LTD	308029-	46204-
BhaskarPrakashan	14814-	2222-
Punjab Kesari	9427-	1414-
The Indian Express Pvt. Ltd.	233309-	34996-
Times Day	10224-	1534-
Total (B)	1285270-	192791-

GRAND TOTAL = (A) + (B) = 739554- + 192791- = 932345-

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

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Audit Para – 11

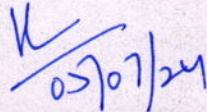
(Memo No. 15 dated: 03/07/2024)

Subject :- Non-production/maintenance of records/Information

The following records/information have not been provided for the audit period 2022/24 to Audit:

1. Property Register
2. LTC/Medical Reimbursement/CEA Register
3. MAS/T&P Registers
4. TR-V receipts and its stock register.

The above records/information may be show to next Audit.


03/07/24
Inspecting Audit Officer

TEST AUDIT NOTE

TAN – 01

(Memo No: 02 dated: 25/06/2024)

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

During the test check of the PBR/ECR maintained by the Division for the Audit period 2022-2024, 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.
5. Index has not been prepared in the ECR/PBR.

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



2

TAN-02

(Audit Memo No: 07 dated: 28/06/2024)

Subject:- Shortcomings in maintenance of Service Books.

During the test check of Service Books maintained by the Division, the following shortcomings have been observed:

(1) Service Book to be shown to the official every year

SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.

(2) Re-attestation of Bio-data:

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in any of the case.

(3) Photograph not pasted

Photographs of Sh. Shambhu Singh, Chowkidar, Smt. Anisha, Field Asstt., Sh. Rahul Kr. Meena, AE not pasted at the first page of Service Book which should be duly attested by the HOO/HOS.

(4) Aadhar numbers not mentioned

Aadhar numbers in respect of most of the service books are not mentioned at the first page of services book e.g. Sh. Dinesh, AE, Sh. Shambhu singh, Chowkidar etc.

(5) Entry for Character & Antecedents and Medical fitness not done in the Service Books of Sh. Shambhu singh, Chowkidar, Sh. Rahul Kr. Meena, AE.

(6) Leave Accounts of Sh. Dinesh, AE, Sh. Rahul Sandilya, jr. Asstt. are not prepared in the prescribed proforma as normal ruled register papers are attached for leave account and Entries for leave credited and leave taken are not done in the required columns of leave account of Smt. Anisha, Field Asstt.

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

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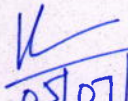
TAN-03

(Audit Memo No: 09 dated: 28/06/2024)

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. Cutting/overwritings are found at many pages but not attested by the DDO/Incharge in stock register.
4. Amounts of the items purchased are not mentioned in the stock register.


05/07/24
Inspecting Audit Officer