

(41)

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA:NEW DELHI**

**AUDIT REPORT OF OFFICE OF THE EXECUTIVE ENGINEER, SOUTH WEST-
II/EE(T)M-9,DELHI JAL BOARD,OHT, NAJAFGARH, NEW DELHI
FOR THE PERIOD 2022-23**

INTRODUCTION

The Internal Audit Report on the accounts of Office of The **EE-South-III, ACM(M)-11, A Block, Jai Sadan, Shiv Mandir Marg, Lajpat Nagar, New Delhinow situated at Greater Kailash-I, New Delhi-110048** for the period **2022-23& 2023-24** was conducted by the field Audit team comprising of Sh. Anand Kumar Gupta, Sr. AO and Sh. Vijay Kumar, AO. The audit was conducted during 10 working days between 18-06-2024 to 04-07-2024 (10 working Days) (Sh. Anand Kumar Gupta, IAO on Earned Leave 19-07-24 to 24-07-24 & Sh. Vijay Kumar, AO on Earned Leave 19-07-24 to 21-07-24).

AIMS AND OBJECTIVES

The Aims and Objective of this office is to providing filter water though pipe line water and sewer management in their respective areas M-47(AC-47 Deoli Village) & M-49(AC-49-Sangam Vihar) and its maintenance.

H.O.O./ D.D.O's / CASHIERS

The following officers have served as HOD/ HOO / DDO / Cashier during **2022-23 & 2023-24:**

S. No.	Name of the Officer	Period	
		From	To
HOO/DDO			
1.	Sh. L.L. Meena, EE-M-49	July-2020	to Oct-2023
2.	Sh. Satayender Dabas, EE-M-49	Nov-2023	Till Date
3.	Sh. Prem Singh, EE, M-47	29-01-2021	31-07-2022
4.	Sh. L.L. Meena, EE, M-47	01-08-2022	30-05-2023
5.	Prashan Goel, EE, M-47	31-05-2023	13-03-2024
6.	Sh. Satayender Dabas, EE-M-47	14-03-2023	Till Date
S. No.	Name of the Officer	Period	
		From	To
AAO			
1.	Sh. Rajeev Shrivastave	01-04-2022	22-01-2023
2.	Sh. Joginder Yadav	23-01-2023	Till Date
3.			
Cashier			
1.	NIL		

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Expenditure of the Department for the period
2022-23 & 2023-24

(Amount in Lakh)

1. Budget detail

Year	Capital			Revenue		
	Budget allotted	Expenditure made	Balance	Budget allotted	Expenditure made	Balance
2022-23	4631.54	1755.27	2876.27	1503.66	1188.92	314.74
2023-24	2502.33	1988.72	513.61	1130	1126.88	3.12

Vacancy Statement of regular staff as on 31.03.2024 :

Office of The EE-South-III, ACM(M)-11, A Block, Jai Sadan, Shiv Mandir Marg, Lajpat Nagar, New Delhi now situated at Greater Kailash-I, New Delhi-110048.

M-47

Group	Sanctioned Posts	Filled Posts	Vacant Posts
A	3	1	2
B	6	3	3
C	82	33	49

M-49

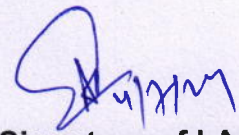
Group	Sanctioned Posts	Filled Posts	Vacant Posts
A	3	3	0
B	6	1	5
C	82	33	49

Statutory Audit:

The Statutory audit of the Office of The **EE-South-III, ACM(M)-11, A Block, Jai Sadan, Shiv Mandir Marg, Lajpat Nagar, New Delhi now situated at Greater Kailash-I, New Delhi-110048** has been conducted upto **2022-23** by AG (Audit) Delhi.

Maintenance of Records:

The maintenance of record of the Office of **EE-South-III, ACM(M)-11, A Block, Jai Sadan, Shiv Mandir Marg, Lajpat Nagar, New Delhi now situated at Greater Kailash-I, New Delhi-110048** for the period 2022-23 & 2023-24 was found satisfactory subject to the observations made in the Current Audit Report.



Signature of I.A.O

Name of A.O. : Anand Kumar Gupta

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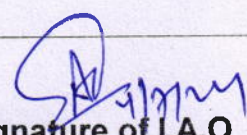
PART - I

OLD AUDIT REPORT

S.No.	Period	Details of outstanding Paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
NIL					

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/ Regularized	Balance
NIL					


Signature of I.A.O

Name of Sr.A.O. : Anand Kumar Gupta

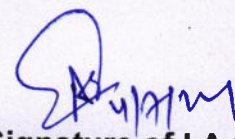
Current Audit Report

During the course of current audit, 15 observation Memos were issued to the Office of The **EE-South-III, ACM(M)-11, A Block, Jai Sadan, Shiv Mandir Marg, Lajpat Nagar, New Delhi** now situated at **Greater Kailash-I, New Delhi-110048** for the period 2022-23 & 2023-24. The audit Memos have been converted into 11 Audit Paras.

Details of Current Recovery:

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
12.	14	9660	0	9660	PARA-12

Internal audit report has been prepared on the basis of information furnished and made available by the Office of The **EE-South-III, ACM(M)-11, A Block, Jai Sadan, Shiv Mandir Marg, Lajpat Nagar, New Delhi** now situated at **Greater Kailash-I, New Delhi-110048** for the period 2022-23 & 2023-24. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.



Signature of I.A.O

Name of Sr.A.O. : Anand Kumar Gupta

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PART-II
CURRENT AUDIT REPORT (2022-23 & 2023-24)

PARA – 01 (Audit Memo No.1 Dated: - 26/06/2024)

Sub : Bank Reconciliation Statement for the Financial Year 2022-23 & 2023-24.

(A) Financial Year 2022-23.

During the Scrutiny of Book of Accounts provided by **EE-South-III, ACM(M)-11, A Block, Jai Sadan, Shiv Mandir Marg, Lajpat Nagar, New Delhi- now situated at Greater Kailash-I, New Delhi-110048**, it has been observed that following Bank Ledgers/Cheque Ledger are exists in the Book of Accounts of the Division, detail as under :-

Bank/Cheque-in-Transit Balance as on 31-03-2023			
		Debit	Credit
1	Canara Bank-4920		292100.00
2	Cheque in Transit -ZRO-01		23570648.78
3	Cheques in Transit	141967.00	
4	Corp.Bank A/C No. 026401601000517	8297233.62	
5	Corporation Bank- 4115	3951184836.35	
6	Corporation Bank- 4116		1422600165.00
7	Corporation Bank- 4194		632174.00
8	Corporation Bank A/c No117	2501365.70	
9	S.B.I.-1401		83275652.00
10	S.B.I.-1402		41285845.00
11	S.B.I.-1403		54886493.00
12	SBI A/c No. 41419743196		71690656.00
13	SYNDICATE BANK 44	530398.57	
14	SYNDICATE BANK-A/c 12261	15932742.00	
15	Union Bank of India510101006069771	4393498.00	
16	ZRO Corp.Bank4873(Now 510101006099873)	389239730.99	
		4372221772.23	1698233733.78

It was requested to provide the following information :-

1. Copy of Bank statement in r/o of above Ledgers.
2. Reconciliation Statements in r/o of Ledgers as mentioned above with Bank Statement.
3. Reason for Credit Balance of Rs. **1,69,82,33,733.78/-** in r/o Ledgers mentioned above and detailed thereof.
4. Confirmation of Balances in Bank/Cheque A/c to the tune of Rs.**267,39,88,039/- (4372221772 (Dr.) - 1698233733 (Cr))**.
5. Confirmation and detail of closed A/c either at Unit Level or at Head Quarter level and status of Fund transfer to Delhi Jal Board(HQ)Bank Account/Related concerned Bank A/c.
6. Purpose of maintaining each Bank Accounts.



The Division has submitted the reply in r/o Financial Year 2022-23 that :-

1. Balance has been entered in tally prior to 01/04/2007 as opening Balance and No transaction has been made in S.No.1,6,7,9,10,11.
2. S.No.2 & 16 -ZRO A/c pertains to SE(M)-X in South-II.
3. S.No.4,8,13, the amount has already been physically in HQ due to shifting of Bank from Union Bank to SBI.
4. S.No.14 is an EMD a/c and balance is still in A/c but not claimed by the firms.
5. S.No.15, No Balance shown in the A/c, but adjustment entries not shown in the Ledger A/c
6. S.No.12 No Comments on Balance of A/c.i
7. S.NO.3 as per tally balance is nil, however entries in this regards not found on record.

The department should take necessary action to reconcile the above said bank Ledger A/cs and necessary entries may also be incorporate in the concerned Leder account in order tally with the concerned Bank Statement. If adjustments have been incorporated at DJB(HQ) then necessary account may be updated/completed in the Division Ledger Account to match with the Bank Statements. If any cheque issue entry is old more than three months then necessary reverse/Transfer Entry may be made in the Books of Accounts to reconcile Bank statements for the Financial Year 2022-23.

(B) Financial Year 2023-24

During the Scrutiny of Book of Accounts provided by by **EE-South-III, ACM(M)-11, A Block, Jai Sadan, Shiv Mandir Marg, Lajpat Nagar, New Delhi- now situated at Greater Kailash-I, New Delhi-110048**, it has been observed that following Bank Ledgers/Cheque Ledger are exists in the Book of Accounts of the Division, detail as under :-

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Table – “B”

Particulars	Opening (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit Closing (Rs.)	Credit Closing (Rs.)
Bank/Cheque-in-Transit Balance as on 31-03-2024					
SCHEDULE BANK					
CHEQUE IN HAND-ZRO-S-IV		0.00	2107908.00		2107908.00
CHEQUE IN TRANSIT- ZRO-04		218510341.91	216008430.91	2501911.00	
CORPORATION BANK 4870		19343453.00	0.00	19343453.00	
CORPORATION BANK A/C 4874 ZRO		6938971.00	0.00	6938971.00	
UNION BANK OF INDIA		19360054.00	19360053.00	1.00	
CHEQUE IN TRANSIT ZRO-01		22503934.00	53880.00	22450054.00	
CHEQUES IN TRANSIT-ZRO-1		25474079.00	54091972.00		28617893.00
ALLAHABAD BANK/INDIAN BANK EMD A/C 50448339804		0.00	959200.00		959200.00
CHEQUES IN TRANSIT		6791616.00	24000.00	6767616.00	
SBI A/C NO.- 3196	0.00 CR	1856427712.00	1865052633.00		8624921.00
SBI A/C NO.- 3323		0.00	47639.00		47639.00
SBI A/C NO. 41515406081 (ZRO SARITA VIHAR)		217031677.91	0.00	217031677.91	
SBI A/C NO. 41515405941 (ZRO SAKET)		46362407.00	0.00	46362407.00	
SCHEDULE BANK TOTAL:	0.00 CR	2438744245.82	2157705715.91	321396090.91	40357561.00

It has been observed that all Ledgers mentioned above having zero opening Balance and Closing Balance of Bank and Cheque Ledgers for financial Year 2022-23 has not been carried forwarded to financial year Financial Year 2023-24.

1. Reason for non carry forward of closing balances (As per Table- A above) of Financial Year 2022-23 to Financial Year 2023-24 (Table –B)
2. Copy of Bank statement in r/o of above Ledgers.
3. Reconciliation Statements in r/o of Ledgers as mentioned above with Bank Statement
4. Reason for Credit Balance of Rs.4,03,57,561/- in r/o Ledgers mentioned above and detailed thereof.
5. Confirmation and detail of closed A/c either at Unit Level or at Head Quarter level and status of Fund transfer to Delhi Jal Board(HQ)Bank Account/Related concerned Bank A/c.
6. Purpose of maintaining each Bank Accounts.

The Division has submitted the reply in r/o Financial Year 2022-23 that :-

1. The ZRO entries is not pertain to the Division of EE-South-III (due to merger of tally its shown of other Division.

Division has not commented on confirmation of balance and non-carry forwarding of balances from the Financial Year 2022-23 to 2023-24.

Further it has been observed that Books of Accounts from the F.Y. 2023-24 in the FMS Accounting Software are being maintained in consolidated under the Books of Account of ACE(M)-11 including the other maintenance Divisions under the Books of Accounts of ACE(M)-11 without any earmarking of concerned Division. Therefore, it is very difficult to check the balances/expenditure separately in r/o EE, South-III for which audit has been conducted. It seems that it is also very difficult to reconcile on the part of Division due to consolidation of Accounts under ACE(M).

Provision of separate Login in r/o Maintenance of Book of Accounts is desirable on the part of EE, South-III and if needed necessary provision for reconciliation and budget control may also be provided at ACE(M)-11/DJB HQ for reconciliation and necessary action purpose.

The Department/Division may look into the matter and necessary action for the smooth functioning and better budget control/Expenditure etc. and carry forwarded all the balances of previous F.Y. 2022-23 to 2023-24. Reconcile all the above said bank Ledger A/cs concerned with the EE, South-III and necessary entries may also be incorporate in the concerned Ledger account in order tally with the concerned Bank Statement. If adjustments have been incorporated at DJB(HQ) then necessary account may be updated/completed in the Division Ledger Account to match with the Bank Statements. If any cheque issue entry is old more than three months then necessary reverse/Transfer Entry may be made in the Books of Accounts to reconcile Bank statements for the Financial Year 2023-24.

PARA : 02 (Audit Memo No. 2 Dated 26/06/2024)

Sub: Huge Balances in Cash-in-Transit.

(A) Financial Year 2022-23.

During the Scrutiny of records/Ledgers provided by by **EE-South-III, ACM(M)-11, A Block, Jai Sadan, Shiv Mandir Marg, Lajpat Nagar, New Delhi- now situated at Greater Kailash-I, New Delhi-110048** it has been observed that the following Debit balances of **Rs. 1,23,02,133/-** are showing in the Ledgers Accounts of Cash-in-Transit in r/o ZRO-01, detail as under :-

Table :- "A"

Cash and Bank in transit Balance		
	Closing Balance	
Particulars	Debit	Credit
Cash in Transit	977.00	
Cash in Transit-ZRO-01	12301156.00	
Grand Total	12302133.00	

It was are requested to Provide the following information/documents :-

- (i) Debit balance in the above mentioned ledgers means that Cash are being collected but did not remitted to the Authorised Treasury/Bank and are lying pending with ZROs concerned/Accounts.

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- Certificate of Actual Cash in Hand (Cash-in-Transit) from each ZRO/Accounts as on 31-03-2023 may be provided.
- (ii) Detail and evidence of deposit in r/o Cash in Transit to the tune of Rs.1,23,02,133/- with the statement of Concerned Bank A/c may be provided.

If the amount is not deposited with the concerned Bank A/c, reason for non-deposit/Improper Entries in the ledgers as mentioned above may be elucidated to Audit.

EE, South-III has submitted that As per tally balance is nil in r/o cash-in-transit(Rs.977) is nil and ZRO(South)-III has been transferred to the jurisdiction of SE(M)-X Division i.e. EE (South)-II.

The Department/Division may look into the matter and necessary action transfer of Balances/Accounts from EE-South-III to SE(M)-X Division in consultation with DJB, HQ.

(B) Financial Year 2023-24.

During the Scrutiny of records/Ledgers provided by by **EE-South-III, ACM(M)-11, A Block, Jai Sadan, Shiv Mandir Marg, Lajpat Nagar, New Delhi-** now situated at **Greater Kailash-I, New Delhi-110048**, it has been observed that the following Debit balances of Rs. 5850643/- are showing in the Ledgers Accounts of Cash/Petty Cash Cash-in-Transit in r/o ZRO A/c detail as under :-

Table : " B "

CASH-IN-HAND as on 31-03-2024					
PARTICULARS	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT CLOSING (Rs.)	CREDIT CLOSING (Rs.)
CASH IN TRANSIT		82292.00	558.00	81734.00	
PETTY CASH		1544849.00	735552.00	809297.00	
CASH IN TRANSIT - ZRO-04		0.00	1813307.00		1813307.00
CASH IN TRANSIT ZRO-01		3362094.00	0.00	3362094.00	
CASH IN TRANSIT-ZRO-IV		5638521.00	4041003.00	1597518.00	
CASH IN TRANSIT-ZRO-I		8118291.00	11542647.00		3424356.00
CASH IN TRANSIT-ZRO-II		0.00	17361.00		17361.00
		18746047.00	18150428.00	5850643.00	5255024.00

It was requested to Provide the following information/documents :-

- i. It has been observed that closing balances of Cash-in-Transit exists in Books of Accounts and elaborated in Table – A for the Financial Year 2022-23 has not been carried forwarded to Book and Accounts as mentioned in Table-B for the Financial Year 2023-24, reason for not carry forward of closing balance of the previous financial year (2022-23) to the current financial year i.e. 2023-24.
- ii. Debit balance in the above mentioned ledgers means that Cash or Cheques are being collected but did not remitted to the Authorised Treasury/Bank and are lying pending with ZROs concerned/Accounts
 - Detail and evidence of deposit in r/o Cash in Transit to the tune of Rs.58,50,643/- with the statement of Concerned Bank A/c may be provided.
- iii. Cash in Transit showing Credit balance means excess deposit or improper entries are being made. Reason for Credit balance of Rs. 52,55,024/- may be provided with detailed evidence of documents.
- iv. Certificate of Actual Cash in Hand (Cash-in-Transit) from each ZRO/Accounts as on 31-03-2024 may be provided.

If the amount is not deposited with the concerned Bank A/c, reason for non-deposit/Improper Entries in the ledgers as mentioned above may be elucidated to Audit.

EE,South-III has submitted the following reply :-

- a) in r/o of Entries of Ledger balance - CASH IN TRANSIT & PETTY CASH that entries in this is under process and it will be submitted with a week time.
- b) in r/o of Entries of Ledger balance - CASH IN TRANSIT - ZRO-04, CASH IN TRANSIT ZRO-0I, CASH IN TRANSIT-ZRO-IV, CASH IN TRANSIT-ZRO-I, CASH IN TRANSIT-ZRO-II, there is no ZRO division in the jurisdiction of EE South-III. All the entries pertain to other Division due to merger of tally.

Further it has been observed that Books of Accounts from the F.Y. 2023-24 in the FMS Accounting Software are being maintained in consolidated under the Books of Account of ACE(M)-11 including the other maintenance Divisions under the Books of Accounts of ACE(M)-11 without any earmarking of concerned Division. Therefore, it is very difficult to check the balances/expenditure separately in r/o EE,South-III for which audit has been conducted. It seems that it is also very difficult to reconcile on the part of Division due to consolidation of Accounts under ACE(M).

Provision of separate Login in r/o Maintenance of Book of Accounts is desirable on the part of EE,South-III for budget control and confirmation of Receipt. Further provision may also be provided at ACE(M)-11/DJB HQ for reconciliation and necessary action purpose.

PARA 03 (Audit Memo No. 3 Dated : 26/06/2024

Sub : Unsettled Loan & Advances Paid to Employees/Staff.

(A) Financial Year 2022-23

a. Advance to Employees:-

During the Scrutiny of records/Ledgers provided by **EE-South-III, ACM(M)-11, A Block, Jai Sadan, Shiv Mandir Marg, Lajpat Nagar, New Delhi-** now situated at **Greater Kailash-I, New Delhi-110048**, it has been observed that following **Advances to Employees** were paid to Employees for the LTA, Medical Advance, Festival Advance, Imprest A/c etc. Are lying unsettled for the long time, detail as under :-

Table – "A"

Advances to Employees			
S.NO.	Particulars	1-Apr-22 to 31-Mar-23	
		Closing Balance	
		Debit	Credit
1	Leave Travel Advance	1492117.00	
2	Medical Advance	7184315.00	
3	Tour & Travel Advance	18000.00	
	Grand Total	8694432.00	

Reason for the non-settlement of Advances to Employees was called for but no reply is submitted. Department may look to matter and settle all the unsettled Account as mentioned above under intimation to Audit.

b. Loan to Employees:-

During the Scrutiny of records/Ledgers provided by provided by **EE-South-III, ACM(M)-11, A Block, Jai Sadan, Shiv Mandir Marg, Lajpat Nagar, New Delhi-** now situated at **Greater Kailash-I, New Delhi-110048**, it has been observed that :-

- (i) Amount against the following Long Terms Advances/Short Terms Advances were received which is showing credit Balance in each Loan Accounts, it means that either excess amount has been received or Interest amount has received which has not been adjusted so far, detail as under :-

Loans to Employees/ Other advances			
		Closing Balance	
S.NO.	Particulars	Debit	Credit
1	Cycle Loan		14590.00
2	Fan Loan		1188.00
3	House Building Loan		3965.00
4	Motor Car Loan		7000.00
5	Motor Cycle Loan		116648.00
6	Cycle Loan		14590.00
7	Deposit with Others		4543000.00
8	Other Advances		3049.00
	<u>TOTAL</u>		<u>4704030</u>

It was requested to provide the Records/Broad sheet alongwith Interest calculation of above said Loans and reasons for non-settlement of Loan Accounts, if any and Division has submitted that all the accounts has been entered in tally prior to 01/04/2007 as opening balance.

The Department may look into the matter and settle all the advances with the concerned Head of Account/Official concerned as mentioned above under intimation to the Audit.

(B) **Financial Year 2023-24**

PARTICULARS	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT CLOSING (Rs.)	CREDIT CLOSING
ADVANCES TO EMPLOYEES					
MEDICAL ADVANCE		11211895.00	899822.00	10312073.00	

It has been observed that closing balances of Loan and Advance exists in Books of Accounts and elaborated in Table – A (for the Financial Year 2023-24 has not been carried forwarded to Book and Accounts as mentioned in Table-B for the Financial Year 2023-24, reason for not carry forward of closing balance of the previous financial year (2022-23) to the current financial year i.e. 2023-24.

Reason for the non-settlement of Medical Advances of Rs. 71,84,315/- (F.Y. 2022-23) and Rs.1,03,12,073/-(F.Y. 2023-24) was called for alongwith recovery detail/settled case if any and Department replied that entry is under process when it is completed the record will be provided.

The Department may look into the matter and settle all the advances with the concerned Head of Account/Official concerned as mentioned above under intimation to the Audit.

PARA 04 (Audit Memo No. Dated 26/06/2024)

Sub : Excess Deposit/Non-Deposit of Statutory Deduction, Excess/ Short Deposit Duties and Taxes, Non deposit of R.R. Charges.

(A)

I. Excess Deposit/Non-Deposit of Statutory Deduction (F.Y. 2022-23):-

During the scrutiny of records/Ledgers provided by the by **EE-South-III, ACM(M)-11, A Block, Jai Sadan, Shiv Mandir Marg, Lajpat Nagar, New Delhi now situated at Greater Kailash-I, New Delhi-110048**, it has been observed that Statutory Deductions are showing Debit and credit balances. Debit balance means that excess deposit of Statutory Deductions and credit balance means short deposit of statutory deduction, detail as under :-

Deductions From Employees		
Particulars	1-Apr-22 to 31-Mar-23	
	Closing Balance	
	Debit	Credit
C.P.F.Deduction-II	62419.00	
C.P.F.Deductions	393521.00	
D.R.F.Deductions		69845.00
G.I.S.Deductions	54307.00	
GPF Deductions	1084410.00	
GPF Loan Deduction		1664618.00
L.I.C Deductions	26601.00	
Other Deductions	177140.00	
Society Deduction		7000.00
Grand Total	1798398.00	1741463.00

Reason of the above lapse was called for after due verification of facts and figures alongwith copies of challans of deposit of above said statutory deductions with the concerned authority but Division has submitted the reply that balances are nil in r/o deductions of CPF, GPF, Other deduction, Society deduction and copy of ledger for 2023-24 is attached which does not show any entry of adjustment in r/c above said deductions.

The department may look into the matter and provide copy challans of deposit of above said statutory deductions with the concerned authority and Ledger A/c showing the entries of above said challans in the Ledger Account or adjustment entry under intimation to the Audit.

II. Excess/Short Deposit Duties and Taxes(F.Y.2022-23) :-

During the scrutiny of records/ledgers provided by the by **EE-South-III, ACM(M)-11, A Block, Jai Sadan, Shiv Mandir Marg, Lajpat Nagar, New Delhi now situated at Greater Kailash-I, New Delhi-110048** regarding Duties and Taxes, the Ledgers are credit balances which means the following amount is pending to deposit with the concerned authorities, detail as under :-



Duties and Taxes		
Particulars	1-Apr-22 to 31-Mar-23	
	Closing Balance	
	Debit	Credit
CGST	1807.00	
SGST	1807.00	
Building Cess		1482017.00
TDS-Contractors	4651.00	
TDS-Employees		83500.00
Grand Total	8265.00	1565517.00

Reason of the above lapse was called for after due verification of facts and figures and provide documentary evidence for deposit of Duties and Taxes, if any.

But Division has submitted the reply that balances are nil in r/o CGST.SGST, Building Cess, TDS-Contractor, TDS-Employee and copy of ledger for 2023-24 is attached which does not show any entry of Challan/adjustment in r/o above said deductions.

The department may look into the matter and provide copy challans of deposit of above said statutory deductions with the concerned authority and Ledger A/c showing the entries of above said challans in the Ledger Account or adjustment entry in r/o refund of duties and taxes alongwith applicaton detail if any, under intimation to the Audit.

(III) Non deposit of R.R. Charges Payable(F.Y. 2022r-23) :-

During the Scrutiny of records provided by **EE-South-III, ACM(M)-11, A Block, Jai Sadan, Shiv Mandir Marg, Lajpat Nagar, New Delhi now situated at Greater Kailash-I, New Delhi-110048**, it has been observed that **R.R. Charges Payable Ledger** Account is showing credit Balance of Rs.2,27,74,703.31/- which has not been remitted to the Concerned Authorities.

Reason for non-deposit of R.R. Charges was called for alongwith documents of deposit of R.R. Charges in r/o of amount mentioned above, if any. Division has replied that "being a RR Charges were deducted in Meter Installation of consumer and further, it is adjusted by AO(Tre.) or HQ in this regard no direction given.

The Department may look into the matter and settled the account with the relevant Head of Account after due verification of purpose for collection and payment with the concerned agency with documents under intimation to Audit.

(B) (i) Excess Deposit/Non-Deposit of Statutory Deduction (F.Y. 2023-24):-

During the scrutiny of records/Ledgers provided by the by **EE-South-III, ACM(M)-11, A Block, Jai Sadan, Shiv Mandir Marg, Lajpat Nagar, New Delhi now situated at Greater Kailash-I, New Delhi-110048**, it has been observed that Statutory Deductions are showing Debit and credit balances. Debit balance means that excess deposit of Statutory Deductions and credit balance means short deposit of statutory deduction, detail as under :-

PARTICULARS	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT CLOSING (Rs.)	CREDIT CLOSING (Rs.)
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C.P.F.DEDUCTIONS		5733739.00	5287814.00	445925.00	
D.R.F.DEDUCTIONS		502800.00	615400.00		112600.00
G.I.S.DEDUCTIONS		1115388.00	1222504.00		107116.00
GPF DEDUCTIONS		67182041.00	72884000.00		5701959.00
GPF LOAN DEDUCTION		2020250.00	2258250.00		238000.00
L.I.C DEDUCTIONS		2068702.00	2178028.00		109326.00
OTHER DEDUCTIONS		27200.00	620803.00		593603.00
SOCIETY DEDUCTION		11700.00	11546.00	154.00	
TOTAL DEDUCTIONS FROM EMPLOYEES TOTAL:	0.00 CR	78661820.00	85078345.00	446079.00	6862604.00

Reason of the above lapse was called for after due verification of facts and figures alongwith copies of challans of deposit of above said statutory deductions with the concerned authority but no reply is submitted by the Division.

Department may look into the matter and settle all the Head of Accounts with documentary proof and proper entries may be made in the Ledger A/c after due verification of Accounts/Challans under intimation to Audit.

(C) Excess/Short Deposit Duties and Taxes(F.Y.2023-24) :-

During the scrutiny of records/ledgers provided by the by by **EE-South-III, ACM(M)-11, A Block, Jai Sadan, Shiv Mandir Marg, Lajpat Nagar, New Delhi now situated at Greater Kailash-I, New Delhi-110048** regarding Duties and Taxes, the Ledgers are Debit and credit balances. Debit Balance mean that excess amount has been deposited with the concerned authority and Credit balance mean amount is pending to deposit with the concerned authority,detail as under :-

PARTICULARS	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT CIOSING (Rs.)	CREDIT CIOSING (Rs.)
BUILDING CESS		7220522.00	7170193.00	50329.00	
TDS- CONTRACTORS		8566329.00	9580227.00		1013898.00
TDS- EMPLOYEES		16526441.00	14880014.00	1646427.00	
CGST		6612524.00	6204059.00	408465.00	
IGST		522075.00	529981.00		7906.00
SGST		7577810.00	6165163.00	1412647.00	
TOTAL		47025701.00	44529637.00	3517868.00	1021804.00

Reason of the above lapse was called for after due verification of facts and figures and provide documentary evidence for deposit of Duties and Taxes and refund applied, if any but no reply is submitted by the Division.

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It has been observed that closing balances of above ledgers exists in Books of Accounts and elaborated in Table – A (for the Financial Year 2023-24 has not been carried forwarded to Book and Accounts as mentioned in Table-B for the Financial Year 2023-24, reason for not carry forward of closing balance of the previous financial year (2022-23) to the current financial year i.e. 2023-2 but no reply is submitted by the Division.

Department may look into the matter and settle all the Head of Accounts with documentary proof and proper entries may be made in the Ledger A/c after due verification of Accounts/Challans and closing balance from previous Financial Year 2022-23 may be carry forward to Financial Year 2023-24 under intimation to Audit.

PARA 05 (Audit Memo No.05 Dated 01/07/2024)

Sub :- Non- Maintenance of Cash Book for Financial Year 2022-23 & 2023-24.

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-South-III, ACM(M)-11, A Block, Jai Sadan, Shiv Mandir Marg, Lajpat Nagar, New Delhi now situated at Greater Kailash-I, New Delhi-110048** during the audit period. It is evident from the Ledger of Other Expenses that Imprest A/c has been utilized for payment/purchase items by the Division but Cash Book not been maintained as per rule. Every Entry was required to be entered in the Cash Book and these entries were to be signed by DDO. Balances should be attested by the DDO/HOO at the end of each month.

Reason for Non-maintenance of the Cash Book was called for but no reply is submitted. Department may look into the matter and take necessary step for maintenance of Cash Book as per rule under intimation to audit.

PARA 06 (Audit Memo No. 08 Dated 01-07-2024).

Sub: Deployment of Skilled/Unskilled Workers without using GeM Portal.

As per rule 149 of the General Financial Rules, 2017, the procurement of goods and services by Ministries/ Departments will be made mandatory for goods and services available on GeM.

During the test check of records pertaining to the expenditure incurred on hiring of Skill/Unskilled Worker on outsourced basis, it has been observed that during the audit period, the O/o EE-South-III, ACM(M)-11, Jai Sadan, Shiv Mandir Marg, Lajpat Nagar, New Delhi- has incurred total expenditure of Rs.24,42,960/- on account of hiring of Skilled/Unskilled Workers, without using GeM Portal.

No record of non-availability of services of worker on GeM has been made available to audit. Therefore, the expenditure of Rs. 24,42,960/- Incurred in F.Y. 2023-24 is irregular in respect of deployment of Skilled/unskilled workers. The details of payments are as under:-

Sr. No.	Work Order No. And Date	Name of Contractor (Firm)	Name of work	A.C. No.	Estimated Cost
1.	137 22-08-2023	R.K. Associates	Engagement labour for operation and maintenance of water supply network in Sangam Vihar Constituency (AC-49) under EE(M)-49 (10 Nos of Belbar X 26 days/Month X 12 Months)	49	24,42,960/-
	Total				24,42,960/-

Reasons for non-hiring of Workers through GeM was called for but no reply is submitted. Further necessary steps may be taken for procuring of goods / hiring of manpower through GeM and violation of GFR-149 may be regularized from Competent Authority under intimation to audit.

PARA 07 (Audit Memo No. 09 Dated 01-07-2024)

Sub: Irregularities in work for Deployment of Skilled/Unskilled Workers.

During the test check of records R.A. Bill No.1 for the period 16/12/2003 to 31/01/2024 (M/s R.K. Associates) on account Engagement labour for operation and maintenance of water supply network in Sangam Vihar Constituency (AC-49) under EE(M)-49 (10 Nos of Belbar X 26 days/Month X 12 Months), Work Order No.137 Dated 22/08/2023, The following irregularities were observed :-

1. Detail of Insurance as per clause 8.1.1. of Contract agreement is not found on record.
2. As per clause 17.5 of Contract Agreement Labour directly or indirectly employed in the work for performance of the Contractor's part of this agreement shall comply with or cause to be complied with the labour regulation made by the Central Government from time to time in regards to payment of Wages, wages period, deduction from wages recovery of wages not paid and deduction of unauthorised made, maintenance of wage books or wages slip are required to be submitted. But no documents with regards to Wages Register and deduction of ESI, EPF and deposited of same with the concerned authorities has not been found on record.
3. As per clause 17.7 of Contract Agreement, The Contractor shall submit by the 4th and 19th of every month, to the Engineering- Charge a true statement showing in respect of the second half of the preceding month and the first half of the current month respectively:
 - (i) The number of labourers employed by him on the work,
 - (ii) Their working hours,
 - (iii) The wages paid to them,
 - (iv) The accidents that occurred during the said fortnight showing the circumstances under which they happened and the extent of damage and injury caused by them, and
 - (v) The number of female workers who have been allowed maternity benefit according to clause 17.9 and the amount paid to them.

Failing which the Contractor shall be liable to pay to Employer a sum not exceeding Rs.1000/- for each default or materially incorrect statement. The decision of divisional officer shall be final in deducting from any bill due to the Contract the amount levied as fine and be binding on the Contractor.

Reasons for above mention lapses was called for but no reply is submitted. Department may take necessary action to remove the above said discrepancies and Penalty of Rs.1000/- for each default may be charged from contractor as per provision/clause of contract above under the intimation to Audit.

PARA 08 (Audit Memo No. 10 Dated 01-07-2024).

Sub: Non-compliance with Labour rules and regulations.

As per point 17.10.1 of the GCC, " In the event of the Contractor committing a default of breach of any of the provisions of the Employer, Contractor's labour Regulations and model rules for the protection of health and sanitary arrangement for the workers as amended form time to time of furnishing any information or submitting or filing any statement under the provisions of the above Regulation and Rules which is materially incorrect, he/they shall, without prejudice to any other liability, pay to the Employer as sum as liquidate damage equal to Rs. 200/- for each event of default per day subject to a maximum of 5% of the Contract value. In the event of the Contractor defaulting continuously in this respect the liquidate damages may be enhanced to 2000/- per event for each day of default subject to a maximum of 5% of the Contract value."

As per clause 17.7 of Contract Agreement, The Contractor shall submit by the 4th and 19th of every month, to the Engineering- Charge a true statement showing in respect of the second half of the preceding month and the first half of the current month respectively:

- i. The number of labourers employed by him on the work,
- ii. Their working hours,
- iii. The wages paid to them,
- iv. The accidents that occurred during the said fortnight showing the circumstances under which they happened and the extent of damage and injury caused by them, and
- v. The number of female workers who have been allowed maternity benefit according to clause 17.9 and the amount paid to them.

Failing which the Contractor shall be liable to pay to Employer a sum not exceeding Rs.1000/- for each default or materially incorrect statement. The decision of divisional officer shall be final in deducting from any bill due to the Contract the amount levied as fine and be binding on the Contractor.

As per Section 34.1 of CPWD Works Manual 2014

- (3) *If a contractor employs 20 or more workmen on any day in the preceding year, the contractor is legally bound to take license from the Licensing Officer i.e., Assistant Labour Commissioner (Central).*

Test check of records made available to audit it revealed that no record related to the labour has been provided to the audit by the department.

It was requested to provide the "Labour Registration Number" of the all projects and also provide the all other records related to the labour working (i.e. No. of Labours , Name of the labour, Insurance etc.)



Department may take necessary action to remove the above said discrepancies under the intimation to Audit.

PARA 09 (Audit Memo No. 11 Dated : 01-07-2024).

Sub: Loss of Rs.1,18,615/- on account of installation of new water meter, Payment made without verification of new meter installed and Decrease / Increase in scope of work without getting approval of deviation.

Name of Work:- Providing and fixing water connections along with water meters in Sangam Vihar Colony (Reg. no. 603) Sangam Cihar Constituency under EE(M)-49

Work Order No.: 542(2022-23) dated 06/01/2023

Name of the Contractor: M/s B.R. Garg.

Awarded Cost: Rs.41,47,306/-

Completion Period : 6 Months

DOS : 12-01-2023

DOC : 11-07-2023

DOS : 15-07-2023

DOC : 08-09-2023

1. Loss of Rs. 1,18,615/- On account of installation of new water meter, Payment made without verification of new meter installed.

During the scrutiny of records, it has been observed that the department has issued work order for installation of new water meter. The comparative statement has been made on the basis of quotation received from different contractors. Details are as under:-

Sr. No.	Description of item(make of water meter)	Price per unit	Remarks
1	Kranti Ultra	2135	
2	Kranti	2006	
3	Crescent	1829	L-1
4	Globetech Brand	2124	
5	Knoark	1911	
6	Dashmesh	2371	H-1
7	Baliyan	2006	
8	Belnato	1947	
9	ltron	2183	
10	Federal	2183	

Form the above table, water meter of 'Crescent' is L-1 amounting Rs. 1829 per meter. However, the department has made estimate of all meter in BOQ instead of L-1(i.e.Crescent). Details of BOQ of installation of meter/Actual Meter Installation is as under:-

Sr. No.	Description of item(make of water meter)	Price per unit	No. of Quantity as per BOQ	No. of Quantity as per Actual	Total Amount as per Actual Quantity	Total amount	Remarks
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1	Kranti Ultra	2135.8	50	0	106790	0	
2	Kranti	2006	50	0	100300	0	
3	Crescent	1829	50	0	91450	0	L-1
4	Globetech Brand	2124	40	0	84960	0	
5	Knoark	1911.6	40	0	76464	0	
6	Dashmesh	2371.8	50	450	118590	1067310	H-1
7	Baliyan	2006	45	0	90270	0	
8	Belnato	1947	40	0	77880	0	
	ltron	2183	40	0	87320	0	
	Federal	2183	45	0	98235	0	
	Total		450	450	932259	1067310	

Further, as per completion report, it has been observed that the department has made payment of Rs.10,67,310/- for installation of 450 water of Dashmesh Brand Meter @ Rs.2371.80, which is highest one as compare the quantity and rates of BOQ. Therefore, excess payment of 135051 less 12.17% Below = Rs.118615/- as been made to contractor. Department may take necessary step in this regards

2. Increase in scope of work without getting approval of deviation.

Awarded Cost: Rs. 41,47,306/-
Completion cost: Rs. 45,33,669/--

Section 4.2.1(2) of CPWD Manual stipulates that detailed estimate should be complete and as comprehensive as possible, and should be supported by drawing, structural plans, preliminary lay out and detailed drawing and specifications.

As per section 2.3.4 of CPWD manual, material deviation that significantly alter the scope of work from the original sanction should not be made without the approval of the authority that accorded administrative approval to the work, even though the cost of the same may be covered by saving the other items.

Details of work which were Excess executed over the estimate :-

Item No.	Description of item	Rate	BOQ Quantity	Actual Quantity	Excess Quantity	Amount (Rs.)
1	Providing & fixing 1.60m high C.G.I. sheet barricading supported on safeda ballies 100mm dia. Two meter high placed at 2.5m C/L CGI sheets fixed with nails of required length i/c excavated of holes	51.55	562.50	1011.20	448.70	23130.49

	1 size 0.3x0.3x80m complete as directed by engineer-in-charge.					
2	Demolishing cement concrete manually/ by mechanical means including disposal of material within 50 metres lead as per direction of Engineer - in - charge. Nominal concrete 1:3:6 or richer mix (i/c equivalent design mix)	2007.10	274.50	359.78	85.28	171165.49
3	Demolishing brick work manually/ by mechanical means including Cum stacking of serviceable material and disposal of unserviceable material within 50 metres lead as per direction of Engineer-in-charge. In cement mortar	1698.45	1	17.82	16.82	28567.93
4	Earth work in excavation by mechanical means (Hydraulic excavator) /manual means in foundation trenches or drains (not exceeding 1.5 m in width or 10 sqm on plan), including dressing of sides and ramming of bottoms, lift upto 1.5 m, including getting out the excavated soil and disposal of surplus excavated soil as directed, within a lead of 50 m. All kinds of soil.	286.85	486	948.53	462.53	132676.73
6	Providing and fixing G.I. pipes complete with G.I. fittings and clamps, i/c cutting and making good the walls etc. 15 mm dia nominal bore meter	304.15	500	598.40	98.4	29928.36



7	Providing and fixing G.I. Union in G.I. pipe including cutting and threading the pipe and making long screws etc. complete (New work) :15 mm nominal bore each	262.30	10	380	370	97051
19	Shifting of house service connection from old to new water distribution main of nominal size 100mm/110mm diameter upto water meter which includes providing and fixing of DI strap. saddle having outer body of ductile iron, seal/gasket of EPDM, strap with integrated bolt of stainless steel, nut and washers of carbon steel etc, having total minimum weight of 1.5kg, hex nipple of 8mm bore size (SS304) and female threaded metal insert elbow of SS 304, female threaded adopter with one sided compression, GI pipe of Class B confirming to relevent IS code of 15mm nominal bore with all fittings upto 1.5m length for above ground and MDPE pipe, of minimum PE 80 grade, PN 16, size of 20mm OD upto 4m length with all fittings i/c compression elbow in underground portion, including tapping and boring in new water distribution main and plugging the bore hole, depositing all dismantled material i.e. ferrule, house service connection pipe	2710.25	450	600	150	406537.50

	and fittings etc. in the store of department, complete in all respect as per the direction of Engineer-In-Charge.					
20	UPVC blind pipe 100mm dia. as per IS 12818	541.85	30	114.20	84.20	45623.77
21	Brick work with common burnt clay F.P.S. (non modular) bricks class designation 7.5 in foundation and plinth in: Cement mortar 1:4 (1 cement : 4 coarse sand)	6882	1	3.42	2.42	16654.44
22	12 mm cement plaster of mix 1:4 (1 cement: 4 coarse sand) 23 Neat cement punning	307.25	5	29.78	24.78	7613.66
23	Neat cement punning	67.80	5	29.78	24.78	1680.08
24	Filling available excavated earth (excluding rock) in trenches, plinth, sides of foundations etc. in layers not exceeding 20cm in depth, consolidating each deposited layer by ramming and watering, lead up to 50 m and lift upto 1.5 m.	253.95	608.4	1059.89	451.49	114655.89
25	Carriage of materials by mechanical transport including loading, unloading and stacking. Malba, 5km lead	217.16	152.10	266.24	114.14	2486.64
					TOTAL	11,00,072/-

Hence a total work of **Rs.11,00,072/- + 118615 (Meter as pointed out at S.No.1)** which is 29.38% excess than estimate accorded/sanctioned by the division as per completion statement. However, the approval of competent authority was not accorded as per delegation of financial power by the division. Division has obtained the approval of ACEM-11 with 9.32% excess the awarded cost after deducting the saving in the work, which is not correct.

In view of the position of explained above, it seems that estimates are not prepared as per actual requirement of the work.

Reason for non preparation of estimates as per actual site requirement and deviation without getting approval was called but no reply has been submitted. Department may take necessary steps in this regards.

3. Change of Site

During the test check of record, it has been observed that initially work for providing and fixing water connections alongwith water meters in Sangam Vihar Colony (Reg. No.603) Sangam Vihar Constituency under EE(M)-49 was awarded to M/s B.R. Garg vide work order No.542 Dated 06/01/2023. The date of start of work was 12/01/2023 and same to be completed within 6 Months i.e. 11/07/2023. Due to om availability of water in the system and non receiving of any water connection application from application from consumer sais work was not completed. Therefore, site for execution of work transferred to Tughlakabad Extn. (Ward No.70) with the permission of ACE(M)-11 on 13/07/2023.

The Division has made the estimate casually and not taken into the consider of proper survey of the site, what is actual requirement of water meter connections in the area of Sangam Vihar or residence have actually applied for meter connection before awarding the work to contractor. It has also not properly estimated the actual requirement of changed site i.e. Tughlakabad Extn. has been prepared and executed the work which has been entrusted in the estimate of Sangam Vihar.

Due to change of site, work could not be started for 6 months and Division has not been taken any action in this regards.

Division was requested to provide the delegation of power/financial power for change of site may be provided but no reply is submitted. Department may take necessary step in this regards

PARA 10 (Audit Memo No. 12 Dated 02-07-2024)

Sub : Award of work on below rates in comparison to the Justified Cost during the Year 2022-23 & 2023-24.

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 below than the estimated cost, which raises questions towards the quality & quantity of the works, awarded by the Division and also towards un-realistic approach of the Technical Expert Team while preparing the estimates of the works.

As per Para of SOP No. 5/3 CPWD Works Manual 2022 reg. Justification of Tenders (Refer Para no. 3) the Justification Statement is prepared for checking the reasonability of rates before opening of financial bid based on the market rates of material and labour etc. The major items of the entire Schedule costing at least 90% of the overall estimated cost put to tender are analyzed, to work out the justified percentage on this basis the items to considered for analysis of rates are selected with

items having the highest estimated amount, and then next lower amount in the descending order and soon, till at least 90% of the estimated cost put to tender is reached, however, examination of records relating to award of tender by **Division EE (C) South – III, Delhi Jal Board**, revealed that in the following cases, agreements executed and work orders were awarded to the contractors at the rates very lower than the estimated cost/justified cost. Some examples of 25 % to 50 % below of tender amount from Justified Cost is as under :-

C.A. No.	FY	Date	Name of work	A.C. No.	Name of Contractor	Estimated Value (Rs.)	Tender Cost	%age Below
347	22-23	16.06.2022	Improvement of sewerage system by replacement of old and damaged sewer line in gali no. 27 at Tughlakabad Extn. Sangam vihar constituency under EE(M)-49.	49	Anshuman Rai	3403515.00	2220113.00	- 34.77%
582	22-23	01.09.22	Improvement of water supply in Sanjay Camp Dakshinपुरi Extn. under EE(M)-47.	47	Tomar Construction Co.	2057896.00	1537454.00	- 25.29%
763	22-23	06.01.2023	Replacement of damaged sewer lines at various locations in TA Block Tughlakabad Extn. Sangam Vihar Constituency under EE(M)-49	49	Anshuman Rai	4610784.00	3007614.00	- 34.77%
935	22-23	17.03.2023	Repair & maintenance of water supply network in Sangam vihar Constituency (AC-49) under EE(M)-49	49	Garg Constructions	2459021.00	1837872.00	- 25.26%
423	2023-24	24.08.2023	Commissioning of 13 nos. newly installed bores at Tughlakabad Extn. (Ward No. 170) in Sangam vihar Constituency (AC-49) under EE(M)-49	49	R.P. Infrastructure	2994145.00	1674625.00	- 44.07%
592	2023-24	23.02.2024	Improvement of sewerage system by replacement of old and damaged sewer line at Gali No. 14 (Kainchi wali gali) and Gali No. 15 Tughlakabad Extn. in Sangam vihar Constituency (AC-49) under EE(M)-49.	49	Anshuman Rai	3170026.00	1560702.00	- 50.77%
271	2023-24	15.05.2023	Commissioning of newly installed T/Wells at G & H block in Sangam vihar Constituency (AC-49) under EE(M)-49	49	Tarun Kumar	1829507.00	1187889.00	- 35.07%
362	2023-24	17.07.2023	Replacement of old damaged sluice valve 200mm, 300mm, 400mm & 450mm dia at various location in Dakshinपुरi Extension under EE(M)-47	47	New Construction Company	1411781.00	945893.00	- 33.00%

585	2023-24	05.02.2024	Improvement of sewerage system by tracing, repairing and raising of buried manholes at Ratiya marg (ward	49	Tarun Kumar	1739426.00	835098.00	- 51.99%
568	2023-24	07.12.2023	Improvement of water supply replacement of old and damaged water line in gali no. 17 (patli) in Tughlakabad Extn. (ward no. 170) in Sangam vihar Constituency (AC-49) under EE(M)-49.	49	New Constructions Company	1259682.00	818793.00	- 35.00%
569	2023-24	07.12.2023	Improvement of water supply replacement of old and damaged water line in gali no. 22 Lakkha wali and 22 back in Tughlakabad Extn. (ward no. 170) in Sangam vihar Constituency (AC-49) under EE(M)-49.	49	New Constructions Company	1135410.00	703954.00	- 38.00%
606	2023-24	14.03.2024	Repair & maintenance of the sewerage system in ward no. 170 Tughlakabad Extn. Sangam vihar Constituency (AC-49) under EE(M)-49.	49	Anshuman Rai	1008835.00	504518.00	- 49.99%

As per table above, there was huge variation between the Justified cost and tendered amount ranging between 25% to 50 % which raises questions towards the quality & quantity of the works and also towards un-realistic approach of the Technical Expert Team while preparing the estimates of the works.

Division was requested to provide the following information but no reply submitted by the Division :-

1. Whether all the work mentioned above has been completed. If yes, provide Date of Completion.
2. Total Payment made to contractor till date.
3. Whether Addl. Performance Guarantee has been obtained from the above said contractor whose bid is more than 25% below the justified cost as per DJB Circular DJB/CEO/2022/D-1338 Dated 21-04-2022. Please provide the detail thereof.
4. Whether any work is fore closed/Rescinded, what action has been taken by the Division.
5. Whether any defect is noticed in the above said works, Detail may be provided and what action has been taken by the Division.
6. Reason for variation in estimated cost and Actual Expenditure in r/o Above said work.

Division did not submitted any reply. The department should follow the prescribed instructions given in the above coded provisions of CPWD Manual while preparing the detailed estimates which should invariably contains the basis on which the rates have been provided i.e. reference of the schedule of rates or market rates which should seems to be as realistic.

PARA 11(Audit Memo No.13 Dated : 02-07-2024)

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.

As per Para of SOP No. 5/3 CPWD Works Manual 2022 reg. Justification of Tenders (Refer Para no. 3) the Justification Statement is prepared for checking the reasonability of rates before opening of financial bid based on the market rates of material and labor etc. Further as per SOP No. 5/8 when the tender amount involves liability exceeding the expenditure sanction for the work by an amount greater than 10%, such excess will require expenditure sanction from competent authority. However, examination of records relating to award of tender by office of EE-South-III, , DJB, New Delhi revealed that in the following case agreement executed and work order was awarded to the contractors at the rates more than the estimated cost i.e 10 % higher from estimated cost which indicates that either the estimate was not prepared on realistic basic or market rates were not properly analyzed by the division. Details of case is under :-

F.Y. 2023-24.

C.A. No.	Date	Name of work	A.C. No.	Name of Contractor	Estimated Cost (Rs.)	%age Above	Tender Cost (Rs.)
481	04.10.2023	Restoration of 300mm dia settled main sewer line at Block no. 11 Dakshinpuri Extn., under EE(M)-47	47	Daya Kishan	953760.00	14.55%	1092532.00
402	10.08.2023	Replacement of settled sewer line at M.B. road in front of Batra Hospital in Sangam Vihar Constituency (AC-49) under EE(M)-49	49	Tarun Kumar	429441.00	16.35%	499655.00
276	25.05.2023	Replacement of settled sewer line at Madhya Marg near gali no. 7 Tughlakabad Extn.(ward no. 170) in Sangam vihar Constituency (AC-49) under EE(M)-49	49	Anshuman Rai	453642.00	10.01%	499052.00

F.Y.2022-23

391	14.06.22	Re-boring of 4 Nos. T/wells in lieu of existing T/wells (SNG No. 34,36,95 & 126) in J-1 and J-2 blocks Sangam vihar Constituency (AC-49) under EE(M)-49	49	B S & Co.	2315737.00	24.98%	2894208.00
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392	14.06.22	Re-boring of 4 Nos. T/wells in lieu of existing T/wells (SNG No. 14,26,44 & 50) in I-22 & F-2 block Sangam vihar Constituency (AC-49) under EE(M)-49	49	B S & Co.	2315737.00	24.94%	2893282.00
411	29.06.2022	Re-boring of 4 Nos. T/wells in lieu of existing T/wells (SNG No. 17,20,104 & 137) in G-Block Sangam vihar Constituency (AC-49) under EE(M)-49	49	RNK Infra Private Limited	2315737.00	24.99%	2894440.00
420	04.07.2022	Re-boring of 4 Nos. T/wells in lieu of existing T/wells (SNG No. 27,56,92 & 114) in K-19 block Sangam vihar Constituency (AC-49) under EE(M)-49	49	RNK Infra Private Limited	2315737.00	24.99%	2894440.00
421	04.07.2022	Re-boring of 4 Nos. T/wells in lieu of existing T/wells (SNG No. 62,70,84 & 94) in Tughlakabad Extn. Sangam vihar Constituency (AC-49) under EE(M)-49	49	RNK Infra Private Limited	2315737.00	24.99%	2894440.00
451	11.07.2022	Construction recharge pits to catch the rain water at various locations in Sangam vihar Constituency AC-49 under EE(M)-49.	49	New Construction Co.	625306.00	14.99%	719039.00
557	22.08.2022	Re-boring of 4 Nos. T/wells in lieu of existing T/wells (SNG No. 25,35,65 & 88) in I-Block Sangam vihar Constituency (AC-49) under EE(M)-49	49	RNK Infra Private Limited	2315737.00	24.99%	2894440.00
570	26.08.2022	Re-boring of 4 Nos. T/wells in lieu of existing T/wells (SNG No. 28,41,45 & 46) in H-16 and K-I/18 block Sangam vihar Constituency (AC-49) under EE(M)-49	49	B S & Company	2315737.00	24.94%	2893282.00
583	01.09.22	Repair of 600mm dia DI water line near Aggarwal sweet and near M.B. road at Tigri main road under EE(M)-47.	47	New Construction Co.	862040.00	16.00%	999966.00

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631	30.09.22	Restoration of 300mm dia settled main sewer line at Block No. 10 Dakshinpuri Extn. near Post Office Madanpur village under EE(M)-47	47	Tarun Kumar	625997.00	16.80%	731164.00
740	02.01.2023	Providing and fixing MS gap piece in 900mm dia PSC main water line feeding to BPS Dakshinpuri to repair leakage at Krishi vihar nalla & DDA park in side along with BRT under EE(M)-47	47	RS Construction Co.	901773.00	10.87%	999796.00
769	06.01.2023	Providing and fixing MS gap piece in 900mm dia PSC main water line Near MBR gate at Delhi Jal Board office Greater Kailash part-1 under EE(M)-47	47	RS Construction Co	744687.00	13.13%	842464.00
785	20.01.2023	Repairing of leakage in damaged water main at Ravi Das marg Tughlakabad Extn. Sangam Vihar Constituency (AC-49) under EE(M)-49	49	New Construction Company	438346.00	14.00%	499714.00
838	20.02.2023	Repairing of leakage in damaged water main at Okhla Estate Marg Tughlakabd Extn. Sangam vihar Constituency (AC-49) under EE(M)-49	49	New Construction Company	444173.00	12.55%	499917.00
924	14.03.2023	Installation/boring of 6 nos. T/wells at Gali No. 1 to 24 Jagdamba road Tughlakabad Extn., Sangam Vihar Constituency (AC-49) under EE(M)-49	49	RNK Infra Private Limited	3921700.00	16.99%	4587997.00
960	24.03.2023	Installation/boring of 7 nos. T/Wells at Gali No. 27 to 37 Tughlakabad Ext. in Sangam vihar Constituency (AC-49) under EE(M)-49	49	RNK Infra Private Limited	4575260.00	16.99%	5352597.00
974	29.03.2023	Installation/boring of 5 nos. T/wells at TA block & Shiv Mandir marg Tughlakabad Extn, Sangam Vihar Constituency (AC-49) under EE(M)-49	49	Braham Singh	3268140.00	16.98%	3823070.00

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The reasons and justification for awarding of work abnormally above (more than 10%) the estimated cost was called for with the supporting documents, if any but no reply is submitted.

The department should follow the prescribed instructions given in the above coded provisions of CPWD Manual while preparing the detailed estimates which should invariably contains the basis on which the rates have been provided i.e. reference of the schedule of rates or market rates which should seems to be as realistic.

PARA 12 (Audit Memo No.14 Dated : 02-07-2023)

Sub : Recovery of Excess Bonus/Ex-gratia Payment for Rs.9,660/- 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/Bills for the Financial Year 2022-23 & 2023-24, It has been observed that Rs.7000/- as Bonus has been paid to eligible employee of Delhi Jal Board 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 who have paid the Bonus @7000/- provided is as under :-

S.NO.	Division	F.Y.	NAME OF EMPLOYEE	DESIGNATION	Bonus Paid (Rs.)	Bonus Payable (Rs.)	Excess Payment Amount (Rs.)
1	M-49	22-23	AJEET KUMAR	V/DRIVER	7000	6908	92
2	M-49	22-23	AMAR SINGH	F/ASSTT.	7000	6908	92
3	M-49	22-23	BALWAN SINGH	V/DRIVER	7000	6908	92
4	M-49	22-23	BEENA	F/ASSTT.	7000	6908	92
5	M-49	22-23	DAYAL SINGH	F/ASSTT.	7000	6908	92
6	M-49	22-23	DHARMBIR SINGH	F/ASSTT.	7000	6908	92
7	M-49	22-23	GANGA CHARAN	F/ASSTT.	7000	6908	92
8	M-49	22-23	GEETA SAHASRABUDHE	ASO	7000	6908	92
9	M-49	22-23	HARISH BHANDARI	F/ASSTT.	7000	6908	92
10	M-49	22-23	HARI SINGH	F/ASSTT.	7000	6908	92
11	M-49	22-23	JAMIL KHAN	F/ASSTT.	7000	6908	92
12	M-49	22-23	JOGINDER	F/ASSTT.	7000	6908	92
13	M-49	22-23	KAPIL DEV	V/DRIVER	7000	6908	92

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14	M-49	22-23	KARAN SINGH	F/ASSTT.	7000	6908	92
15	M-49	22-23	KIRPAL SINGH	F/ASSTT.	7000	6908	92
16	M-49	22-23	KULDEEP KUMAR GOND	JR. ASSTT.	7000	6908	92
17	M-49	22-23	LAXMI	F/ASSTT.	7000	6908	92
18	M-49	22-23	MANISH	F/ASSTT.	7000	6908	92
19	M-49	22-23	RAHUL TOMAR	F/ASSTT.	7000	6908	92
20	M-49	22-23	RAJENDER KUMAR	V/DRIVER	7000	6908	92
21	M-49	22-23	RAJESH	BCD	7000	6908	92
22	M-49	22-23	RAJIV	F/ASSTT.	7000	6908	92
23	M-49	22-23	RAJPAL	V/DRIVER	7000	6908	92
24	M-49	22-23	RAM SARAN SINGH	Chowkidar	7000	6908	92
25	M-49	22-23	SALMAL	F/ASSTT.	7000	6908	92
26	M-49	22-23	SATISH	F/ASSTT.	7000	6908	92
27	M-49	22-23	SHEORAJ	F/ASSTT.	7000	6908	92
28	M-49	22-23	SUMAN	F/ASSTT.	7000	6908	92
29	M-49	22-23	SURENDER KUMAR	V/DRIVER	7000	6908	92
30	M-49	22-23	VIJENDER SINGH	V/DRIVER	7000	6908	92
31	M-49	22-23	VINAY KUMAR	V/DRIVER	7000	6908	92
32	M-49	22-23	KESHAR SINGH	F/ASSTT.	7000	6908	92
33	M-49	23-24	AJEET KUMAR	V/DRIVER	7000	6908	92
34	M-49	23-24	AMAR SINGH	F/ASSTT.	7000	6908	92
35	M-49	23-24	BALWAN SINGH	V/DRIVER	7000	6908	92
36	M-49	23-24	BEENA	F/ASSTT.	7000	6908	92
37	M-49	23-24	DAYAL SINGH	F/ASSTT.	7000	6908	92
38	M-49	23-24	DHARMBIR SINGH	F/ASSTT.	7000	6908	92
39	M-49	23-24	GANGA CHARAN	F/ASSTT.	7000	6908	92
40	M-49	23-24	GEETA SAHASRABUDHE	ASO	7000	6908	92
41	M-49	23-24	HARISH BHANDARI	F/ASSTT.	7000	6908	92
42	M-49	23-24	HARI SINGH	F/ASSTT.	7000	6908	92
43	M-49	23-24	JAMIL KHAN	F/ASSTT.	7000	6908	92
44	M-49	23-24	JOGINDER	F/ASSTT.	7000	6908	92
45	M-49	23-24	KAPIL DEV	V/DRIVER	7000	6908	92
46	M-49	23-24	KARAN SINGH	F/ASSTT.	7000	6908	92
47	M-49	23-24	KIRPAL SINGH	F/ASSTT.	7000	6908	92
48	M-49	23-24	KULDEEP KUMAR GOND	JR. ASSTT.	7000	6908	92
49	M-49	23-24	LAXMI	F/ASSTT.	7000	6908	92
50	M-49	23-24	MANISH	F/ASSTT.	7000	6908	92

51	M-49	23-24	RAHUL TOMAR	F/ASSTT.	7000	6908	92
52	M-49	23-24	RAJENDER KUMAR	V/DRIVER	7000	6908	92
53	M-49	23-24	RAJESH	BCD	7000	6908	92
54	M-49	23-24	RAJIV	F/ASSTT.	7000	6908	92
55	M-49	23-24	RAJPAL	V/DRIVER	7000	6908	92
56	M-49	23-24	RAM SARAN SINGH	Chowkidar	7000	6908	92
57	M-49	23-24	SALMAL	F/ASSTT.	7000	6908	92
58	M-49	23-24	SATISH	F/ASSTT.	7000	6908	92
59	M-49	23-24	SHEORAJ	F/ASSTT.	7000	6908	92
60	M-49	23-24	SUMAN	F/ASSTT.	7000	6908	92
61	M-49	23-24	SURENDER KUMAR	V/DRIVER	7000	6908	92
62	M-49	23-24	VIJENDER SINGH	V/DRIVER	7000	6908	92
63	M-49	23-24	VINAY KUMAR	V/DRIVER	7000	6908	92
64	M-49	23-24	SHIV PRATAP	JE	7000	6908	92
65	M-49	23-24	PRADEEP KUMAR	JR.ASSTT.	7000	6908	92
66	M-49	23-24	SHYAMBIR	F/ASSTT.	7000	6908	92
67	M-49	23-24	PADAM SINGH	F/ASSTT.	7000	6908	92
68	M-49	23-24	SWAMI NATHAN	F/ASSTT.	7000	6908	92
69	M-49	23-24	RADHEY SHYAM	FITTER	7000	6908	92
70	M-49	23-24	VEENA RANI	F/ASSTT.	7000	6908	92
71	M-49	23-24	MUNNA	F/ASSTT.	7000	6908	92
72	M-47	23-24	ANAND BALLABH	F/ASST	7000	6908	92
73	M-47	23-24	ANIL KUMAR	F/ASST	7000	6908	92
74	M-47	23-24	ASHOK KUMAR	V/DRIVER	7000	6908	92
75	M-47	23-24	BABITA	F/ASST	7000	6908	92
76	M-47	23-24	BEDRAM	F/ASST	7000	6908	92
77	M-47	23-24	BHUPENDER SINGH PAL	V/DRIVER	7000	6908	92
78	M-47	23-24	CHANDAN KUMAR	F/ASST	7000	6908	92
79	M-47	23-24	HARI SHANKAR	F/ASST	7000	6908	92
80	M-47	23-24	JAI BHAGWAN		7000	6908	92
81	M-47	23-24	JAMNA DASS	F/ASST	7000	6908	92
82	M-47	23-24	JITENDER	F/ASST	7000	6908	92
83	M-47	23-24	MANOJ KUMAR	BCD	7000	6908	92
84	M-47	23-24	MUKESH KUMAR	F/ASST	7000	6908	92
85	M-47	23-24	NARESH KUMAR	V/DRIVER	7000	6908	92
86	M-47	23-24	RAJESH KUMAR	V/DRIVER	7000	6908	92
87	M-47	23-24	RAJKUMAR	V/DRIVER	7000	6908	92

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88	M-47	23-24	RAM BABU	V/DRIVER	7000	6908	92
89	M-47	23-24	RAMESH	V/DRIVER	7000	6908	92
90	M-47	23-24	RAMESH PAL SINGH	V/DRIVER	7000	6908	92
91	M-47	23-24	RATAN PAL	V/DRIVER	7000	6908	92
92	M-47	23-24	SAGAYANTHAN	F/ASST	7000	6908	92
93	M-47	23-24	SANTOO GURANG	F/ASST	7000	6908	92
94	M-47	23-24	SATBIR SINGH	F/ASST	7000	6908	92
95	M-47	23-24	SATRUGHAN PASWAN	F/ASST	7000	6908	92
96	M-47	23-24	SATYA NARAIN	V/DRIVER	7000	6908	92
97	M-47	23-24	SHER SINGH	F/ASST	7000	6908	92
98	M-47	23-24	SUBHASH	V/DRIVER	7000	6908	92
99	M-47	23-24	SUBHASH	F/ASST	7000	6908	92
100	M-47	23-24	SUNIL KUMAR	V/DRIVER	7000	6908	92
101	M-47	23-24	SUNIL KUMAR	V/DRIVER	7000	6908	92
102	M-47	23-24	SUNIL KUMAR	PCAMR	7000	6908	92
103	M-47	23-24	TRILOKI MANI	F/ASST	7000	6908	92
104	M-47	23-24	VIRENDER KUMAR	V/DRIVER	7000	6908	92
105	M-47	23-24	YOGESH BHATI	SR. ASSTT	7000	6908	92
				TOTAL	735000	725340	9660

The H.O.O. may review the above irregularity and necessary steps should be taken to recover excess amount Rs.9,660/- officials of Delhi Jal Board after due verification of facts & figures under intimation to audit. **Similar Cases in EE South-III (M-47) may also be reviewed for the Financial Year 2022-23** accordingly.

PARA 13 (Record Memo 01(M), 01(N) Dated 27-06-2024,Audit Memo No.15
Dated : 03/07/2024)

Sub : Irregularities Hiring of Water Tanker.

The EE-South-III was asked to furnished the detail of Govt. Tanker vide Record Memo regarding running of Water Tanker for the Water supply in the area under the jurisdiction of EE South-III :-

Department has furnished the following Information :-

1. Number of Government Water Tank running under EE(South)-III : 19
(AC-47 : 10 Nos. and AC-49 : 09 Nos.)
2. Driver strength for running of Govt. Water Tanker : 22
(AC-47-Devli Constituency – 14 Nos and AC-49 Sangam Vihar : 08)
3. Detail of Expenditure for Repair/Service of Govt. Vehicle :

S.No.	Name of Contractor	Amount	F.Y.
1.	Jakhar Automobile	13,57,037	2022-23
2.	Repair and Maintenance	38,33,513	2023-24

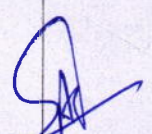
4. Detail of Expenditure on fuel on these Government Vehicle :

S.No.	Name of Contractor	Amount	F.Y.
1.	Prem Service Station	46,48,180	2022-23
2.	Fuel	45,60,723	2023-24

Further, EE-South-III was also asked to furnish the detail of Hiring of Water Tanker for water supply in the area :-

Department has furnished the following information :-

S.No.	Query Raised	Reply submitted by the Division
1.	What is the procedure for Hiring of Private Tanker(Direct or through Tender)	Hiring water Tankers of interest owners of tanker have been engaged at pre decided rates approved by the competent authority and circulated I Delhi Jal Board. For this monthly work order is issued within sanctioned strength for the Month.
2.	What is the procedure for determination of rates payable / paid to contractor on account of hiring of Water Tanker alongwith decision of competent authority.	Rates circulated by competent authority are applicable for each and every tanker hired in DJB
3.	Detail of Sanction Authority in r/o Hiring of Private Tanker.	EE(RPC) circulated the CE wise sanctioned strength for each month after due approval of CEO, DJB
4.	Terms and Condition and payment procedure for Hiring of Water Tanker.	Mentioned in CA
5.	Month-wise Sanction Strength/ Actually deployment of Hired Tankers for supply of Water in the area in the following format	Attached Annexure-I in which detail of consolidated expenditure is mentioned but Monthly wise sanctioned order and deployment of water tanker not provided in the prescribed performa
6.	Head of Account in which above expenditure is Booked.	Providing water supply in unauthorized colonies through Tanker.
7.	Year-wise detail of payment made to contractor on account of Hiring of Tanker in the following format	Attached Annexure-I
8.	Vouchers, Work orders, Sanction Order, Contract files, Tender files, log book in r/o hiring of Water Tanker deployed.	provided subject to report.



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9.	Detail of Revenue Earned on account of sales of water through Water Tanker alongwith vouchers/Bills raised.	NIL
10.	Detail of TDS deduction under section 194C	TDS is not required to be deducted for hired tanker, refer attached circular.
11.	Name of water filling station and log book	Greater Kailash-I

Further on the basis of record provided, the following information has been extracted/apprised to the Division and has been asked the furnished the reasons for irregularities /information vide Audit Memo No.15 Dated 03/07/2024, detail as under :-

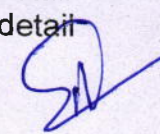
During the test check of Record, The following procedure has been noticed from the files of Contract Agreement and other documents :-

1. The approved rates for hiring of Tanker are being notified by Addl. Chief Engineer (M)-11 from time to time on monthly basis stating that approved rates are on the basis of recommendation of the committee constituted for giving suggestion for revision of rates. The following are the approved rates for hiring of water tankers for supply of drinking water w.e.f. 01-04-2022 :-

S.No.	Capacity of Tanker	Proposed rates (Rs.) Rate per Day (w.e.f. 01-04-2022)	Fuel reimbursement
1	2 KL	Rs.1470/-	@ 8 km per KG/Liter
2	3-3-99 KL	Rs.1646/-	@ 6 km per KG/Liter
3	4-6 KL	Rs.2174/-	@ 5 km per KG/Liter
4	8KL & above	Rs.2700/-	@ 3.5 km per KG/Liter

2. Selection procedure for hiring of Water Tanker is based on application received from individual contractor alongwith documents of vehicle stating permit, fitness, Insurance, Tax, Pollution control certificate & driving license (As applicable). The documents are being checked by the concerned JE of the concerned division.
3. Monthly Estimate of each water tanker is being prepared by the Concerned division on the basis of type/capacity of vehicle/fuel rates.
4. Monthly Work Order is being issued by the EE(T)M-11 on the basis of estimate submitted by the Division.
5. The Payment are being made to contractor on the monthly basis after verification of actual plying of vehicle in the prescribed area on the basis of GPS Trackers on Hired MS/SS being monitor through app/application.

On the test check of the files provided in r/o M/s Tilak Raj, the following detail extracted from the files, However Contingent Bill has not been provided, detail as under :-



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S. No	CA NO.	Work Order No.	Period Specified in Work Order	Name of Contractor	Vehicle No.	Type of Vehicle	Per Day Rate (Rs.)	Diesel per Liter Rate	Estimated Per Month	Capacity of Tanker	Payment Period	Total Payment made
1	155 (2022-23)	228 Dt. 31-03-2022	01-04-2022 to 30-04-2022	Tilak Raj	DL-1GC-3478	Diesel	2700	93.1	218782	8KL & AB OVE	Apr-22 to Mar-23	1931431
2	168 (2022-23)	229 Dt. 31-03-2022	01-04-2022 to 30-04-2022	Tilak Raj	DL-1LAA-8143	Diesel	1646	93.1	129774	3-3.9 KL	Apr-22 to Mar-23	1098279
3	169(2022-23)	229 Dt. 31-03-2022	01-04-2022 to 30-04-2022	Tilak Raj	DL-1LT-9205	Diesel	1646	93.1	129774	3-3.9 KL	Apr-22 to Mar-23	1211862
4	170(2022-23)	229 Dt. 31-03-2022	01-04-2022 to 30-04-2022	Tilak Raj	DL-1LV-4911	Diesel	1646	93.1	129774	3-3.9 KL	Apr-22 to Mar-23	1100872
5	78(2022-23)	6 Dt. 13/04/2022	14-04-2022 to 30-04-2022	Tilak Raj	DL-1GC-2409	Diesel	2700	96.7	131938	8KL & AB OVE	14-04-22 TO 28-02-2023	1860762
6	86 (2022-23)	6 Dt. 13/04/2022	14-04-2022 to 30-04-2022	Tilak Raj	DL-1GC-5348	Diesel	2700	96.7	131938	8KL & AB OVE	14-04-22 TO 28-02-2023	1828347
7	202 (2023-24)	808 Dt. 31-03-2023	01-04-2023 to 30-04-2023	Tilak Raj	DL-1LAA-8143	Diesel	1646	89.4	117761	3-3.9 KL	Apr-23 to Aug-23	532558
8	203(2023-24)	808 Dt. 31-03-2023	01-04-2023 to 30-04-2023	Tilak Raj	DL-1LT-9205	Diesel	1646	89.6	117761	3-3.9 KL	Apr-23 to Aug-23	535301
9	204 (2023-24)	808 Dt. 31-03-2023	01-04-2023 to 30-04-2023	Tilak Raj	DL-1LV-4911	Diesel	1646	93.1	117761	3-3.9 KL	Apr-23 to Aug-23	536066

The following observation has been made on the basis of record provided :-

1.

S.No.	Sanction ID	AC	No of Tanker Hired	Period
1	229 Dated 31-03-2022	49	32	01-04-22 to 30-04-22
2	808 Dated 31-03-2022	47	38	01-04-22 to 30-04-22
3	228 Dated 31-03-2022	47	32	01-04-22 to 30-04-22
4.	06 Dated 13-04-2022	47	22	13-04-22 to 30-04-22

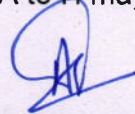
(A) Division is hiring the water Tankers on the regular basis for the full financial Year in some of the cases but sanction of ACE(M)-11 has been issued on the monthly basis.

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- (B) In some cases Name of Contractor has not been mentioned on contingent Bill used in r/o Payment of Hiring of Tanker, GPS sheet also not containing the name of Transporter instead it is mentioned DJB MS, Sanction Order not attached with the Bill but payment has been made to contractor.
 - (C) Payment record has been made in the file but Sanction Order for hiring of water tanker for the period May-22 to March-23(F.Y.2022-23) and May-23 to Aug-23(2023-24) has not been found on record file. Only sanction order for the month of April-22(F.Y. 2022-23 file)& April -2023(F.Y. 2023-24) has been found on file.
 - (D) Only EMD for Rs.5000/-/Rs.7000/- have been deposited by the Contractors on the basis of Monthly Contract, however contract has been continued extended for the full Financial Year.
 - (E) Total Expenditure of Tanker for the Financial Year 2022-23 is Rs.10,71,13,131/- and Expenditure for 2023-24 is Rs.12,01,59,176/-
 - (F) Detail of Month-wise sanction order and actual deployment of water Tanker has not been provided.
 - (G) TDS u/s 194C of Income Tax has not been deducted on the plea that "NO TDS is required to be made in respect of owner of the vehicle who are engaged in the business of ply. Hiring or leasing goods carriage and who furnish declaration that they own **ten or less** goods carriages at any time during the previous year alongwith permanent account number to the person paying of crediting such sum". However, such declaration has not been found on record either in the file or with the bill submitted for payment.
 - (H) No Tender process has been adopted for the hiring of Water Tanker.

The Division may look into the matter and take necessary action in r/o requisites documents/information/reasons for above said lapse from Point No.A to H may be furnished to Audit.



A.O.



Signature of I.A.O

Name of I.A.O. : Anand Gupta

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**PART-III
(TEST AUDIT NOTE)**

TAN 01 (Audit Memo No.06 Dated 01-07-2024)

Sub : Improper maintenance of ECR/PBR.

During test-check of ECRs/PBRs for the audit period 2022-23 & 2023-2024, it has been observed that the ECRs/PBRs have not been in prescribed format i.e GAR-17. The following discrepancies were also noticed: -

1. Amount of Arrear and Bonus has not been entered in the ECR/PBR.
2. The mandatory page counting certificate duly signed by the HOO/DDO was not recorded on the first page of the ECRs/PBRs.
3. Every entry in the ECR/PBR should be authenticated by DDO, but it was observed that entries in the ECRs/PBRs were not signed by the DDO. Hence, the authenticity and correctness of the information entered/recorded cannot be justified.
4. **Incomplete personal information** – The mandatory information/details of the officials (which were required to be written on the upper part of each page) were also not found in any cases. Details like Date of Joining, GPF/PRAN No, Basic pay, Address, DOB, details of loan/advances/refunds, Govt. Accommodation etc. were not recorded in the ECRs/PBRs, which is incorrect.
5. Index of PBR/ECR not prepared.
6. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the ECRs/PBRs. This information is required for calculation of Income Tax, GPF contribution etc.
7. Gross total of all relevant columns for income tax purposes has not been carried out in the ECRs/PBRs.
8. Withdrawal /Advance payment details of GPF not mentioned in Pay bill Register.
9. Details of Govt. Accommodation i.e. Address, Type of Government Accommodation, has not been mentioned in ECRs/PBRs.

Reasons for above mentioned discrepancies was called for but no reply is submitted, Department may look into the matter and take necessary actions to update the relevant record in ECR/PBR under intimation to Audit.

TAN 02 (Audit Memo No.07 Dated 01-07-2024).

Sub :- Discrepancies in maintenance of Service Books.

During the test check of Service Books of the employees of Office of **EE-South-III, ACM(M)-11, A Block, Jai Sadan, Shiv Mandir Marg, Lajpat Nagar, New Delhi now situated at Greater Kailash-I, New Delhi-110048**, the following discrepancies have been noticed :-

- (i) **Non-inclusion of Aadhaar** (Unique Identification) number in Service Book of

Government Servant - As per DOPT O.M.No.Z-20025/9/2014-Estt.(AL) dated 3rd November, 2014, it has been made compulsory for the departments to ensure that the Service Books of all employees have an entry of the employees' Aadhaar Number. However, it has been observed that Aadhaar Number has not been recorded in most of service books.

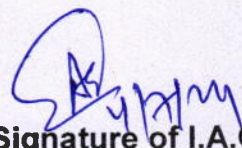
- (ii) **Verification and communication of qualifying service after 18 years of service or 5 years before retirement.**- As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification be issued to him in the prescribed form (Form 24). However the service was not verified in any case.
- (iii) **'Home Town' declaration** under LTC scheme is to be kept in the Service Book. Home Town declaration entry was not found in Service Book in many cases.
- (iv) **GPF Account Number** is to be entered on the right hand top of page 1 by means of a rubber stamp as soon as the official is admitted to GPF. GPF A/c number was not mentioned in some Service Books.
- (v) **In the case of Transfer** – Certificate will be recorded for the period up to the date for which pay is drawn by the office, even if it is part of the month/ year. The new office should verify whether certificate has been recorded correctly and agrees with LPC.
- (vi) **Leave-Account** – It was observed that, leave account are not maintained properly.
- (vii) **Photograph:** The particulars of each Government Servant at the first page of Service Book should be re-attested after every five years and Photograph of the every officials needs to be updated in every 5 Years. Vide GID below SR 197, a photograph of the Government servant is to be affixed on the right hand corner of the Service Book. However, the same was not found in most of the service books. In several cases the photographs were not affixed or very old.
- (viii) Entries of verification of Character and Antecedents of the employees, not found in the Service Books.
- (ix) **Common Nomination Form not used** - Common Nomination Form for Gratuity, General Provident Fund and Insurance under the relevant rules has been introduced by the DOPT and it is obligatory on part of the Government Servant to fill common nomination form in Form 1 and submit to the Head of Office or authorized gazetted officer. However, the same was not found attached/pasted in most of the service books.

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- (x) Service Book is required to be shown to the officer/official every year and signature of the officer/official concerned is obtained. But this procedure is not being followed by the department.

Reasons for above mentioned discrepancies was called for but no reply submitted. Department may look into the matter and take necessary step for updation of Service Book as per rule under intimation to audit.

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Signature of I.A.O

Name of I.A.O. : Anand Gupta

EE-South-III,DJB
Summery

①

Sr. No.	Memo No.	Particulars of Memo	Recovery Raised	Recovered	Balance	Status
1	1	Bank Reconciliation Statement for the Financial Year 2022-23 & 2023-24	NIL	NIL	NIL	PARA-01
2	2	Huge Balances in Cash-in-Transit.	NIL	NIL	NIL	PARA-02
3	3	Unsettled Loan & Advances Paid to Employees/Staff.	NIL	NIL	NIL	PARA-03
4	4	Excess Deposit/Non-Deposit of Statutory Deduction, Excess/ Short Deposit Duties and Taxes, Non deposit of R.R. Charges	NIL	NIL	NIL	PARA-04
5	5	Non- Maintenance of Cash Book for Financial Year 2022-23 & 2023-24.	NIL	NIL	NIL	PARA-05
6	8	Deployment of Skilled/Unskilled Workers without using GeM Portal.	NIL	NIL	NIL	PARA-06
7	9	Irregularities in work for Deployment of Skilled/ Unskilled Workers.	NIL	NIL	NIL	PARA-07
8	10	Non-compliance with Labour rules and regulations	NIL	NIL	NIL	PARA-08
9	11	Loss of Rs.1,18,615/- on account of installation of new water meter, Payment made without verification of new meter installed and Decrease / Increase in scope of work without getting approval of deviation.	NIL	NIL	NIL	PARA-09
10	12	Award of work on below rates in comparison to the Justified Cost during the Year 2022-23 & 2023-24.	NIL	NIL	NIL	PARA-10
11	13	Award of work at abnormally above the Estimated Cost	NIL	NIL	NIL	PARA-11
12	14	Recovery of Excess Bonus/Ex-gratia Payment for Rs.9,660/- to officials of DJB	9660	NIL	NIL	PARA-12
13	15	Irregularities in Hiring of Water Tanker	NIL	NIL	NIL	PARA-13
14	6	Improper maintenance of ECR/PBR.	NIL	NIL	NIL	TAN-01
15	7	Discrepancies in maintenance of Service Books.	NIL	NIL	NIL	TAN 02
		TOTAL	9660	NIL	9660	


4/7/24