

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

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**AUDIT REPORT OF OFFICE OF THE EE SDW-VIII, 20 MGD, Sewerage  
Treatment plant (STP), Dwarka Sector-16D Pappankalan, New Delhi-110075  
FOR THE PERIOD 2022-23 & 2023-24**

**INTRODUCTION**

The Internal Audit Report on the accounts of Office of The **EE SDW-VIII, 20 MGD, Sewerage Treatment plant (STP), Dwarka Sector-16D Pappankalan, New Delhi-110075** 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 **05-07-2024 to 18-07-2024** (except **09/07/2024-Dte. of Audit HQ and 17/07/2024 Muharram**) - (8 working Days)

**AIMS AND OBJECTIVES**

Brief Activity of the division: EE(SDW)-VIII division at Dwarka is sewage disposal work division of Delhi Jal Board in South West Delhi. Most of the sewage of Dwarka, Matiala, Palam & Bijwasan AC is Trapped, Pumped and treated by this division. This division has both Sewage treatment plants and sewage pumping station. List of which are as follow:

**A) Sewage Treatment Plants:**

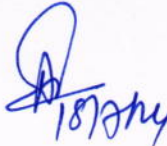
Name of STP	Capacity MLD	Status
KAPASHERA	23	Operational
Pappan Kalan Ph- I	90.8	Operational. Half portion under upgradation
Pappan Kalan Ph- II	90.8	Operational
Nilothi Ph- I	181.6	Operational Half portion under upgradation

**B) Sewage Pumping Stations:**

S.No	Name of sewage Pumping	Capacity (MGD)	Status
1.	Dwarka Sector 7	20 MGD	Operational
2.	Dwarka Sector 11	25 MGD	Operational
3.	Dwarka Sector 16	36 MGD	Operational
4.	Dwarka Sector 24	22 MGD	Operational
5.	Najafgarh	7.5 MGD	Operational
6.	NPS Sector-16	33 MGD	
7.	EPS Sector-16 Dwarka	15 MGD	

**C) Project**

1. The division is looking after the work of SITC of Sludge Management at various STPs in Delhi along with rehabilitation of digesters with 15 yrs O&M. The work of providing Consultancy Services for Sludge management at various STPS in Delhi was awarded to M/s NJS Engineers India Pvt. Ltd vide Work Order No 01 Dt. 27/08/2021 in which

  
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12 Nos. of STPS namely Nilothi-1, Rithala I & II, Coronation, Yamuna Vihar 1, II & III, Delhi Gate I, & II, SNH, Okhla V & VI are to be covered in the Scope of work for total treatment capacity of 300.4 MGD. The estimate for the same has been prepared and is under process of approval by the competent authority.

2. The division is looking after the work of issuances of licenses for collection and Transportation of sewage from the septic tanks to the vendors working in Delhi. At present 164 nos (4 Nos for 5 years period and 160 nos for 6 months period) of licensed vendors are working in unauthorized colonies where is no sewer line Delhi.

### 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. Komal Prasad Sharma	2022-23	Till Date
AAO			
1.	Sh. Sheodani Prasad	2022-23	Till date
Cashier			
1.	Sh. Rahul Kumar Phalswal	01-04-2022	02-10-2023
2.	Sh. Vivek	03-10-2023	Til Date

### 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	7348.08	1371.33	5976.75	2521.31	2402.81	118.5
2023-24	5105.87	4707.62	398.25	9601.87	4302.77	5299.1

### Vacancy Statement of regular staff as on 31.03.2024 :

Office of The EE SDW-VIII, 20 MGD, Sewerage Treatment plant (STP), Dwarka Sector-16D Pappankalan, New Delhi-110075.

Group	Sanctioned Posts	Filled Posts	Vacant Posts
A	1	0	1
B	16	6	10
C	74	40	34

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**Statutory Audit:**

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The Statutory audit of the Office of The **EE SDW-VIII, 20 MGD, Sewerage Treatment plant (STP), Dwarka Sector-16D Pappankalan, New Delhi-110075** has been conducted upto **2020-21** by AG (Audit) Delhi.

**Maintenance of Records:**

The maintenance of record of the Office of **EE SDW-VIII, 20 MGD, Sewerage Treatment plant (STP), Dwarka Sector-16D Pappankalan, New Delhi-110075** for the period 2022-23 & 2023-24 was found satisfactory subject to the observations made in the Current Audit Report.

  
A.O.

  
Signature of I.A.O

Name of A.O. : Anand Kumar Gupta

PART – I

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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					

  
A.O.

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



### Current Audit Report

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During the course of current audit, 15 observation Memos were issued to the Office of The **EE SDW-VIII, 20 MGD, Sewerage Treatment plant (STP), Dwarka Sector-16D Pappankalan, New Delhi-110075** for the period 2022-23 & 2023-24. The audit Memos have been converted into 12 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	
4	4	8464	0	8464	PARA-04

Internal audit report has been prepared on the basis of information furnished and made available by the Office of The **EE SDW-VIII, 20 MGD, Sewerage Treatment plant (STP), Dwarka Sector-16D Pappankalan, New Delhi-110075** 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.

  
A.O.

  
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: - 10/07/2024)**

**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 EE SDW-VIII, 20 MGD, Sewerage Treatment plant (STP), Dwarka Sector-16D Pappankalan, New Delhi-110075, 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	Allahabad Bank EMD A/c 50448339804	1535350.00	
2	Corporation Bank-175	376846.34	
3	Corporation Bank- 4115		70869.00
4	Corporation Bank- 4116		192389924.00
5	CORPORATION BANK A/C NO.026401601000588		2153124.25
6	SBI A/c No.41430248958	3848030.00	
7	Syndicate Bank A/c 12261	11384750.00	
8	Syndicate Bank A/c No-83/ 810	16202319.60	
9	<b>Grand Total</b>	<b>33347295.94</b>	<b>194613917.25</b>

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.  
Reason for Credit Balance of Rs. 19,46,13,917.25/- in r/o Ledgers mentioned above and detailed thereof.
3. 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.
4. Purpose of maintaining each Bank Accounts.

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

During the Scrutiny of Book of Accounts provided by EE SDW-VIII, 20 MGD, Sewerage Treatment plant (STP), Dwarka Sector-16D Pappankalan, New Delhi-110075, 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.)
<b>Bank/Cheque-in-Transit Balance as on 31-03-2024</b>					
<b>SCHEDULE BANK</b>					
CHEQUES IN TRANSIT		394521.00	0.00	394521.00	
SBI A/C NO.- 8958	0.00 CR	999551326.00	986316989.00	13234337.00	
<b>SCHEDULE BANK TOTAL:</b>	<b>0.00 CR</b>	<b>999945847.00</b>	<b>986316989.00</b>	<b>13628858.00</b>	

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. 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.
5. Purpose of maintaining each Bank Accounts.

The Division has not submitted any reply. The Department/Division may look into the matter and necessary action for carry forwarded all the balances of previous F.Y. 2022-23 to F.Y. 2023-24. Reconcile all the above said bank Ledger A/cs concerned with Bank Statement and necessary entries may also be incorporate in the concerned Ledger account in order to tally the balances 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(Tally/FMS software) 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 & 2023-24.

**PARA – 02 (Audit Memo No. 2 Dated : 10/07/2024)**

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

**a) Financial Year 2022-23 (Advance to Employees):-**

During the Scrutiny of records/Ledgers provided by **EE SDW-VIII, 20 MGD, Sewerage Treatment plant (STP), Dwarka Sector-16D Pappankalan, New Delhi-110075**, it has been observed that following **Advances to Employees** were paid to Employees for the LTA, Medical Advance, Imprest A/c etc. Are lying unsettled for the long time, detail as under :-

Table – “A”

	<b>Advances to Employees/Contractor/Supplier/Other Advance</b>
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S.NO.	Particulars	1-Apr-22 to 31-Mar-23	
		Closing Balance	
		Debit	Credit
1	Imprest Advance	44500.00	
2	Leave Travel Advance	12096.00	
3	Medical Advance	987487.00	
4	Advance to Supplier-Supplier Wise	745739.00	
5	Other Advances	113898.00	
	Grand Total	1903720.00	

Reason for the non-settlement of Advances to Employees//Contractor/Supplier/Other Advance was called for along with recovery detail/settled case if any but no reply is submitted. The Department may look to matter and settle all the unsettled Account as mentioned above under intimation to Audit.

#### b) Financial Year 2023-24

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 2022-23 has not been carried forwarded to Book and Accounts 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 was called for but no reply is submitted.

The Department may look into the matter and settle all the advances with the concerned Head of Account/Official concerned as mentioned above and carry forward all the balances of F.Y. 2022-23 to F.Y. 2023-24 under intimation to the Audit

PARA-03 (Audit Memo No. 3 Dated : 10/07/2024)

(A)

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

During the scrutiny of records/Ledgers provided by the by EE SDW-VIII, 20 MGD, Sewerage Treatment plant (STP), Dwarka Sector-16D Pappankalan, New Delhi-110075, 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.Deductions	48485.00	
D.R.F.Deductions		200.00
G.I.S.Deductions		366.00



<b>Grand Total</b>	<b>48485.00</b>	<b>566.00</b>
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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 not submitted any reply.

The department may look into the matter and provide copy challans of deposit of above said statutory deductions (showing Credit Balance) with the concerned authority along with Ledger A/c showing the entries of above said challans in the Ledger Account, status of Debit balance of CPF Deductions/ adjustment entries, if any, under intimation to the Audit.

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

During the scrutiny of records/ledgers provided by the by **EE SDW-VIII, 20 MGD, Sewerage Treatment plant (STP), Dwarka Sector-16D Pappankalan, New Delhi-110075** 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		38409.00
SGST		38409.00
<b>Grand Total</b>		<b>76818.00</b>

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 not submitted any reply.

The department may look into the matter and provide copy challans of deposit of above said statutory deductions with the concerned authority under intimation to the Audit.

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

During the scrutiny of records/Ledgers provided by the by **EE SDW-VIII, 20 MGD, Sewerage Treatment plant (STP), Dwarka Sector-16D Pappankalan, New Delhi-110075**, it has been observed that Statutory Deductions are showing credit balances. credit balance means short deposit of statutory deduction/Balance amount to deposit with the concerned authority, detail as under :-

PARTICULARS	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT CLOSING (Rs.)	CREDIT CLOSING (Rs.)
C.P.F.DEDUCTIONS		1023438.00	1110403.00		86965.00
D.R.F. DEDUCTIONS		56600.00	65400.00		8800.00
G.I.S.DEDUCTIONS		107894.00	124904.00		17010.00
GPF DEDUCTIONS		6441000.00	7466000.00		1025000.00
GPF LOAN DEDUCTION		435000.00	515000.00		80000.00
L.I.O DEDUCTIONS		8817.00	9399.00		582.00
OTHER DEDUCTIONS		1000.00	83830.00		82830.00
G.S.L.I.S. DEDUCTION		226.00	226.00		

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TOTAL DEDUCTIONS FROM EMPLOYEES TOTAL:	0.00 CR	8073975.00	9375162.00	1301187.00
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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 **EE SDW-VIII, 20 MGD, Sewerage Treatment plant (STP), Dwarka Sector-16D Pappankalan, New Delhi-110075** regarding Duties and Taxes, the Ledgers are credit balances. Credit balance mean amount is pending to deposit with the concerned authority, detail as under :-

PARTICULARS	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT CLOSING (Rs.)	CREDIT CLOSING (Rs.)
BUILDING CESS		3564995.00	3601006.00		36011.00
TDS-CONTRACTORS		7761279.00	12717401.00		4956122.00
TDS-EMPLOYEES		2857589.00	3034011.00		176422.00
CGST		3301409.00	5804594.00		2503185.00
SGST		3301409.00	5807037.00		2505628.00

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.

It has been observed that closing balances of above ledgers 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 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.



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**PARA-04 (Audit Memo No.04 Dated : 11-07-2024)**

**Sub : Excess Bonus/Ex-gratia Payment for Rs.8,464/- 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	EE(SDW)VIII	2022-23	JAYAWANTI SOMAI	ASO	7000	6908	92
2	EE(SDW)VIII	2022-23	PARMOD PAL	ELE II	7000	6908	92
3	EE(SDW)VIII	2022-23	C.S. RAWAT	F/Man	7000	6908	92
4	EE(SDW)VIII	2022-23	JAGBIR SINGH	S I	7000	6908	92
5	EE(SDW)VIII	2022-23	DHARAMVIR SINGH	F/Man	7000	6908	92
6	EE(SDW)VIII	2022-23	BIRI SINGH	H SG	7000	6908	92
7	EE(SDW)VIII	2022-23	RAJESH YADAV	S I	7000	6908	92
8	EE(SDW)VIII	2022-23	SUNDER PAL	Asstt. Security Officer	7000	6908	92
9	EE(SDW)VIII	2022-23	RAKESH KUMAR	ELE II	7000	6908	92
10	EE(SDW)VIII	2022-23	RAJESH LAKRA	S I	7000	6908	92
11	EE(SDW)VIII	2022-23	JAI KISHAN	S I	7000	6908	92
12	EE(SDW)VIII	2022-23	RAM KUMAR	Field Asstt.	7000	6908	92
13	EE(SDW)VIII	2022-23	MAHESH KUMAR	Field Asstt.	7000	6908	92
14	EE(SDW)VIII	2022-23	Nepal Singh	FITTER	7000	6908	92
15	EE(SDW)VIII	2022-23	DINESH SINGH	Field Asstt.	7000	6908	92
16	EE(SDW)VIII	2022-23	SAT PAL	Field Asstt.	7000	6908	92

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17	EE(SDW)VIII	2022-23	ASHOK KUMAR YADAV	P D	7000	6908	92
18	EE(SDW)VIII	2022-23	SAT PAL SEHRAWAT	Field Asstt.	7000	6908	92
19	EE(SDW)VIII	2022-23	Vinod Kumar	Field Asstt.	7000	6908	92
20	EE(SDW)VIII	2022-23	RAHUL KUMAR PHALASWAL	SR. ASSTT.	7000	6908	92
21	EE(SDW)VIII	2022-23	Joginder Singh	Field Asstt.	7000	6908	92
22	EE(SDW)VIII	2022-23	PRAMILA	Field Asstt.	7000	6908	92
23	EE(SDW)VIII	2022-23	Sushma	Field Asstt.	7000	6908	92
24	EE(SDW)VIII	2022-23	URMILA RAWAT	Field Asstt.	7000	6908	92
25	EE(SDW)VIII	2022-23	Pradeep Kumar	Field Asstt.	7000	6908	92
26	EE(SDW)VIII	2022-23	Ashok Kumar	Field Asstt.	7000	6908	92
27	EE(SDW)VIII	2022-23	SONIYA	Field Asstt.	7000	6908	92
28	EE(SDW)VIII	2022-23	SUNITA	Field Asstt.	7000	6908	92
29	EE(SDW)VIII	2022-23	DEVENDER GUPTA	JE (E&M)	7000	6908	92
30	EE(SDW)VIII	2022-23	AJAY KUMAR NONIA	JE (E&M)	7000	6908	92
31	EE(SDW)VIII	2022-23	Malkhan	Field Asstt.	7000	6908	92
32	EE(SDW)VIII	2022-23	Mukesh Kumar	Field Asstt.	7000	6908	92
33	EE(SDW)VIII	2022-23	Manindra Kumar	Sr. Asstt.	7000	6908	92
34	EE(SDW)VIII	2022-23	Bhagwan Dutt	S/Guard	7000	6908	92
35	EE(SDW)VIII	2022-23	Raj Kumar	S/Inch.	7000	6908	92
36	EE(SDW)VIII	2022-23	Jagdish Prasad	V/ DRIVER	7000	6908	92
37	EE(SDW)VIII	2022-23	HAWA SINGH	Field Asstt.	7000	6908	92
38	EE(SDW)VIII	2022-23	SHRI BHAGWAN	S I	7000	6908	92
39	EE(SDW)VIII	2022-23	CHARAN DASS	H SG	7000	6908	92
40	EE(SDW)VIII	2022-23	BALEY RAM	PD	7000	6908	92
41	EE(SDW)VIII	2022-23	SISAN SINGH	Field Asstt.	7000	6908	92
42	EE(SDW)VIII	2022-23	KARTAR	Field Asstt.	7000	6908	92
43	EE(SDW)VIII	2022-23	DHARAMBEER	Field Asstt.	7000	6908	92
44	EE(SDW)VIII	2022-23	HARI OM TYAGI	Field Asstt.	7000	6908	92
45	EE(SDW)VIII	2022-23	Surinder Kumar	Security Guard	7000	6908	92
46	EE(SDW)VIII	2022-23	ANIL KUMAR	V/ DRIVER	7000	6908	92
47	EE(SDW)VIII	2022-23	KARMVEER	ELE II	7000	6908	92
48	EE(SDW)VIII	2022-23	VIRENDER KUMAR	JE (E&M)	7000	6908	92
49	EE(SDW)VIII	2023-24	JAGBIR SINGH	S I	7000	6908	92
50	EE(SDW)VIII	2023-24	RAJESH YADAV	S I	7000	6908	92
51	EE(SDW)VIII	2023-24	SUNDER PAL	Asstt. Security Officer	7000	6908	92
52	EE(SDW)VIII	2023-24	RAKESH KUMAR	ELE II	7000	6908	92
53	EE(SDW)VIII	2023-24	RAJESH LAKRA	S I	7000	6908	92
54	EE(SDW)VIII	2023-24	JAI KISHAN	S I	7000	6908	92
55	EE(SDW)VIII	2023-24	RAM KUMAR	Field Asstt.	7000	6908	92
56	EE(SDW)VIII	2023-24	MAHESH	Field Asstt.	7000	6908	92

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57	EE(SDW)VIII	2023-24	Nepal Singh	FITTER	7000	6908	92
58	EE(SDW)VIII	2023-24	DINESH SINGH	Field Asstt.	7000	6908	92
59	EE(SDW)VIII	2023-24	SAT PAL	Field Asstt.	7000	6908	92
60	EE(SDW)VIII	2023-24	ASHOK KUMAR YADAV	P D	7000	6908	92
61	EE(SDW)VIII	2023-24	SAT PAL SEHRAWAT	Field Asstt.	7000	6908	92
62	EE(SDW)VIII	2023-24	Vinod Kumar	Field Asstt.	7000	6908	92
63	EE(SDW)VIII	2023-24	RAHUL KUMAR PHALASWAL	SR. ASSTT.	7000	6908	92
64	EE(SDW)VIII	2023-24	Joginder Singh	Field Asstt.	7000	6908	92
65	EE(SDW)VIII	2023-24	PRAMILA	Field Asstt.	7000	6908	92
66	EE(SDW)VIII	2023-24	Sushma	Field Asstt.	7000	6908	92
67	EE(SDW)VIII	2023-24	URMILA RAWAT	Field Asstt.	7000	6908	92
68	EE(SDW)VIII	2023-24	Pradeep Kumar	Field Asstt.	7000	6908	92
69	EE(SDW)VIII	2023-24	Ashok Kumar	Field Asstt.	7000	6908	92
70	EE(SDW)VIII	2023-24	SONIYA	Field Asstt.	7000	6908	92
71	EE(SDW)VIII	2023-24	SUNITA	Field Asstt.	7000	6908	92
72	EE(SDW)VIII	2023-24	DEVENDER GUPTA	AE (E&M)	7000	6908	92
73	EE(SDW)VIII	2023-24	AJAY KUMAR NONIA	JE (E&M)	7000	6908	92
74	EE(SDW)VIII	2023-24	Malkhan Singh	Field Asstt.	7000	6908	92
75	EE(SDW)VIII	2023-24	Mukesh Kumar	Field Asstt.	7000	6908	92
76	EE(SDW)VIII	2023-24	Manindra Kumar	Sr. Asstt.	7000	6908	92
77	EE(SDW)VIII	2023-24	Bhagwan Dutt	S/Guard	7000	6908	92
78	EE(SDW)VIII	2023-24	Raj Kumar	S/Inch.	7000	6908	92
79	EE(SDW)VIII	2023-24	HAWA SINGH	Field Asstt.	7000	6908	92
80	EE(SDW)VIII	2023-24	SHRI BHAGWAN	S I	7000	6908	92
81	EE(SDW)VIII	2023-24	BALEY RAM	PD	7000	6908	92
82	EE(SDW)VIII	2023-24	SISAN SINGH	Field Asstt.	7000	6908	92
83	EE(SDW)VIII	2023-24	KARTAR	Field Asstt.	7000	6908	92
84	EE(SDW)VIII	2023-24	DHARAMBEER	Field Asstt.	7000	6908	92
85	EE(SDW)VIII	2023-24	HARI OM TYAGI	Field Asstt.	7000	6908	92
86	EE(SDW)VIII	2023-24	Surinder Kumar	Security Guard	7000	6908	92
87	EE(SDW)VIII	2023-24	ANIL KUMAR	V/ DRIVER	7000	6908	92
88	EE(SDW)VIII	2023-24	KARMVEER	ELE II	7000	6908	92
89	EE(SDW)VIII	2023-24	VIRENDER KUMAR	AE (E&M)	7000	6908	92
90	EE(SDW)VIII	2023-24	Nikita	P. A.	7000	6908	92
91	EE(SDW)VIII	2023-24	Rajesh Kumar	V/ DRIVER	7000	6908	92
92	EE(SDW)VIII	2023-24	Vinod Kumar Yadav	V/ DRIVER	7000	6908	92
				TOTAL	644000	635536	8464

The H.O.O. may review the above irregularity and necessary steps should be taken to recover excess amount Rs.8464/- officials of Delhi Jal Board after due verification of facts & figures under intimation to audit. Similar Cases in EE SDW-VIII may also be reviewed for the Financial Year 2022-23 & 2023-24 accordingly.

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**PARA-05 (Audit Memo No.05 Dated : 11-07-2024).**

**Sub : Non Receipt of Payments from the Sundry Debtors.**

During the test check of Books of Accounts for the Financial Year 2022-23, It has been observed that following amount are receivable from the Debtors, the same is pending for the long period but amount is still receivable from the Debtors and in some case credit balance is shown against the Debtors detail as under :-

Particulars	Sundry Debtors (F.Y. 2022-23)	
	Debit	Credit
Debtor-DDA	1150500.00	
Debtor-Dushad Earth Movers	700.00	
Debtor-Human Care Medical Charitable Trust		5555.00
Debtor-M/s Gaurav Goel	2545.00	
Debtor-M/s Jagjeet Singh	2100.00	
Debtor-M/s Om Shiv Water Supply	33400.00	
Debtor M/s Pratham Infratech Pvt Ltd	34762.00	
Debtor M/s Pritam Yadav	10000.00	
Debtor- M/s Randhawa Garden		1068.00
Debtor- M/s Saini & Company		9262.00
Debtor M/s Sanjay Sharma	2000.00	
Debtor-M/s Satpal Yadav		9825.00
Debtor-M/s Shivam Enterprises		2240.00
Debtor M/s Ved Water Supply	14788.00	
Debtor- Netaji Subhash Institute Technology	612990.00	
Debtor-P.K.Water Supplier	490.00	
<b>Grand Total</b>	<b>1864275.00</b>	<b>27950.00</b>

Reason for non-recovery of pending amount from Debtor to the tune of Rs.18,64,275/- (Debit Amount) and reason for credit balance of Rs.27950/- was called for but no reply is submitted by the Division. Division may look into the matter and take necessary action for recovery of payment from the Debtors and adjustment of Credit Balances for the F.Y.2022-23(above) and F.Y. 2023-24 as per FMS under intimation to Audit.

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**PARA-06 (Audit Memo No. 06 Dated 15-07-2024).****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 following works have been processed on account of hiring of Skilled/Unskilled Workers, without using GeM Portal.

No record of non-availability of services of skilled/unskilled worker on GeM has been made available to Audit. Therefore, the following expenditure incurred in F.Y.2022-23 & 2023-24 is irregular in respect of deployment of Skilled/unskilled workers. The details of payments are as under:-

Sr. No.	Contract No.	Work Order No. And Date	Name of Contractor ( Firm)	Name of work	Tender Cost
1.	CA-66 (2022-23)	68 DATED 04-11-2022	P.K. Electricals	Deployment of operation & Maintenance Staff at 60 MGD installed Capacity Sewage Pumping Station at Sector-7	2093828
2.	CA-69 (2022-23)	71 DATED 04-11-2022	P.K. Electricals	Deployment of operation & Maintenance Staff at 60 MGD installed Capacity SPS at Sector-24 Dwarka	2093828
3.	CA-52 (2021-22)	54, Dated 06/01/2022	Aqua Gaseous Control (India)	Deployment of Operation & Maintenance Staff for 91 MLD STP Papankalan Ph-I, Dwarka.	3692278
4.	CA-65 (2022-23)	67 Dated 04-11-2022	Aqua Gaseous Control (India)	Deployment of O&M staff for 91 MLD STP Pappankalan Ph-I Dwarka	1854950
5.	CA-36 (2022-23)	36 Dated 07-07-2022	Aqua Gaseous Control (India)	Deployment of operation & maintenance staff for 91 MLD Sewage Treatment Plant at Papankalan Ph-I	2414300
6.	CA-31 (2023-24)	32 Dated 23-01-2024	P.K. Electricals	Deployment of operation & Maintenance Staff at Sector-16, Dwarka	1927046
7.	CA-30(2023-24)	31 Dated 23-01-2024	P.K. Electricals	Deployment of operation & Maintenance Staff at Sector-11 SPS, Dwarka	1927046

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 under intimation to audit. The expenditure incurred is in violation of Rule-149 of GFR-2017 may be regularized from the Competent Authority.



**PARA-07 (Audit Memo No. 07 Dated 15-07-2024).**

9

**Sub: Short Deduction of Performance Guarantee amounting to Rs.5,40,263/-**

As per Clause 1 of Agreement/Clauses of Contract, the contractor shall submit an irrevocable Performance Guarantee of 5 % of the tendered value. The performance Guarantee shall be initially valid upto 60 days beyond the stipulated date of completion. In case the time for completion of works gets enlarged the contractor shall get the validity of P.G. extended within 30 days of receiving such notice form Engineer-in Charge to cover such enlarged time plus 60 days and the same shall be refunded after successful completion of the work. After recording of the completion certificate for the work by the competent authority, the Performance Guarantee shall be returned to the contractor, without any interest, Detail of short deduction of Performance guarantee (P.G.) is as under :-

Sr. No.	Work Order No. And Date	Name of Contractor	Name of work	Tender Cost	P.G. Amount Deposited	P.G. Due	Short Deduction of P.G.
1.	68 DATED 04-11-2022	P.K. Electricals	Deployment of operation & Maintenance Staff at 60 MGD installed Capacity Sewage Pumping Station at Sector-7	2093828	42500	104691	62191
2.	71 DATED 04-11-2022	P.K. Electricals	Deployment of operation & Maintenance Staff at 60 MGD installed Capacity SPS at Sector-24 Dwarka	2093828	42500	104691	62191
3.	54, Dated 06/01/2022	Aqua Gaseous Control (India)	Deployment of Operation & Maintenance Staff for 91 MLD STP Papankalan Ph-I, Dwarka.	3692278	0	184614	184614
4.	67 Dated 04-11-2022	Aqua Gaseous Control (India)	Deployment of O&M staff for 91 MLD STP Pappankalan Ph-I Dwarka	1854950	35700	92748	57048
5.	36 Dated 07-07-2022	Aqua Gaseous Control (India)	Deployment of operation & maintenance staff for 91 MLD Sewage Treatment Plant at Papankalan Ph-I	2414300	50000	120715	70715
6.	32 Dated 23-01-2024	P.K. Electricals	Deployment of operation & Maintenance Staff at Sector-16, Dwarka	1927046	44600	96352	51752
7.	31 Dated 23-01-2024	P.K. Electricals	Deployment of operation & Maintenance Staff at Sector-11 SPS, Dwarka	1927046	44600	96352	51752
						TOTAL	540263

Reason for short deduction of Performance Guarantee was called for but no reply is submitted. Division may take necessary action to obtain the amount of short Deduction of Performance Guarantee from the venders under intimation to Audit.

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**PARA-08 (Audit Memo No. 10 Dated 16/07/2024)**

8

**Sub : Irregularities in the work**

**Name of Work:-** Supply of torrefied sludge pellets of Delhi Gate STP to NTPC  
**Work Order No.:** 27(2022-23) dated 31-05-2022  
**Name of Contractor** M/s Kratos Synergia LLP  
**Amount Work(Spot Quotation)** Rs.48,00,000/-  
**Total Payment made** Rs.47,87,520/-

During the test check of the work, the following discrepancies were found, detail as under :-

**1. Non-submission of monthly record of Labour :-**

As per clause 19D of General Conditions of the Contract, the Contractor shall submit by 4<sup>th</sup> and 19<sup>th</sup> of every month, to the Engineer-in-Charge a true statement showing in respect of the second half of the preceding month and the first half of the current month respectively. In case of non-observation of above conditions, the contractor shall be liable to pay to DJB a sum not exceeding Rs.200/- for each default or materially incorrect statement. Test Check of the records revealed that the Contractor had not submitted the requisite labour reports fortnightly during the execution of work. Reasons for non-observation of the codal provisions/Terms & Condition of Contract Agreement was called for but no reply is submitted.

Division may look into the matter and obtained necessary documents and take necessary action as per clause 19D of the Contract Agreement under intimation to Audit.

**2. Short Deduction of Performance Gurantee Rs.1,44,000/-**

As per Clause 1 of Agreement/Clauses of Contract, the contractor shall submit an irrevocable Performance Guarantee of 5 % of the tendered value. The performance Guarantee shall be initially valid upto 60 days beyond the stipulated date of completion. In case the time for completion of works gets enlarged the contractor shall get the validity of P.G. extended within 30 days of receiving such notice from Engineer-in Charge to cover such enlarged time plus 60 days and the same shall be refunded after successful completion of the work. After recording of the completion certificate for the work by the competent authority, the Performance Guarantee shall be returned to the contractor, without any interest. Detail of short deduction of Performance guarantee (P.G.) is as under :-

Sr. No.	Name of Contractor	Tender Cost	P.G. Amount Deposited	P.G. Due	Short Deduction of P.G.
1.	Kratos Synergia LLP	48,00,000	96,000	240000	144000

Reason for Non-Obtaining of Performance Guarantee was called for but no reply is submitted. Division may take necessary action to obtain the balance Performance Gurantee from the vender under intimation to the Audit.

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**PARA-09 (Audit Memo No.11 Dated : 16/07/2024)**

**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 SDW-VIII, 20 MGD, Sewerage Treatment plant (STP), Dwarka Sector-16D Pappankalan, New Delhi-110075 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 the Cash Book was called for but no reply is submitted. Division may look into the matter and take necessary action for maintaining the Cash Book as per rule under intimation to to audit.

**PARA-10 (Audit Memo No. 12 Dated 16-07-2024)**

**Sub :Delay/Slow progress of works leading to missing the deadlines for completion of works.**

As per CPWD manual Para 5.6.2 The Engineer in Charge and his representatives shall be responsible for execution of works and contract management according to the drawings, design, specifications, quality, and agreement etc. Time of completion of work shall be considered as an essential factor of contract management. Further, as per Clause 10.3.1 of General Conditions of Contract of NIT, if the contractor fails to maintain the required progress in terms of clause 10.4 or to complete the work and clear the site on or before the completion, he shall, without prejudice to any other right or remedy available under the law to the employer, on account of such breach, pay as agreed compensation the amount calculated at the rates stipulated below or as the engineer-in-Charge (whose communication in writing shall be final binding) may communicate on the Contract Price for every completed day/month (as applicable) that the progress remains below that specified in clause 10.4 or that the Works remains incomplete. Provided that the same provision shall also apply to items or group of items for which a separate period of completion from that provided under clause 10.04 has been specified. Compensation for delay of Works shall be @1.5% of Contract Price, for each month of delay to be computed on per day basis. Provided always that the total amount of compensation for delay to be paid under this condition shall not exceed 10% of the Contract Price or the Contract Price of the item or group of items of Works for which a separate period of completion is given.

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During the test check of progress reported/status reports of the following work provided by the **EE SDW-VIII, 20 MGD, Sewerage Treatment plant (STP), Dwarka Sector-16D Pappankalan, New Delhi-110075**, it was noticed that Date of completions has been elapsed as per **Annexure-"A"**. but same are under work in progress as on 31-03-2024.

Reason for delay in Execution/Completion of work with the supporting document / extension of time/Hindrance and compensation was called for but no reply is submitted by the Division. The Department is requested to look into the matter and take necessary action under intimation of Audit.

**PARA-11 (Audit Memo No. 13 Dated 16-07-2024)**

**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 works were prepared by the Technical Expert Engineers of the division on the basis of prevailing Delhi Schedule of Rates. However, it was noticed that tenders were accepted much above than the estimated cost, which indicates towards the very casual approach of the Technical Expert Team while preparing the estimates of the works.

Test check of records, provided by the Unit, in r/o the work awarded and executed by the Division during the period 2022-23 & 2023-24 revealed that many of the tenders have been awarded above the estimated cost. Detail of works which were awarded more than 10% above the Estimated Cost, is given below:-

S. No	Name of woks	Estimated cost	Tender cost	Above%
1	SITC of floting aerotrs at Najafgarh Drain & supplementary drain with 2 years DLP and 5 Years of operation Work Order No. 40 (2022-23) Dated 19/07/2022	119.15 Cr	138.38 Cr	16.13%
2	Augmentation/Upgradation of various existing STP at Ph-1 Papankalan (30 MGD) and Ph-I Nilothe (60 MGD) under Package-I and odoar Central incuding operations and comprehensive maintenance 11 years Work Order No. 57 (2022-23) Dt. 03-11-2022	465.3 Cr	598.5 Cr	28.62%

Therefore, a detailed justification for awarding of works **abnormally above (more than 10%)** the estimated cost/ incorrect calculation of the Estimated Cost was called for but no reply is submitted. may be furnished to the Audit.

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.

  
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5

**Sub:- Non-providing of records relating to the sub divisions.**

With reference to the ongoing Audit for the office of **EE SDW-VIII, 20 MGD, Sewerage Treatment plant (STP), Dwarka Sector-16D Pappankalan, New Delhi-110075**, the following records related to the sub-divisions are not provided to the audit till date.

- 1.) Purchase file / Tender files/ contract files in r/o M/s SIPL Dwarka Water System Pvt. Ltd (Work Order No.56 Dt. 31/10/22 & M/s Ayyappa Infra Project (P) Ltd.(work order No. 40 Dt. 19/07/2022).
- 2.) Record related to Effluent Water and management of Sludge.
- 3.) Valuable Register
- 4.) List of unserviceable items lying under the control of the department, Files of condemnation/auction of items, List of Idle Store/Equipments of unserviceable items, List of un-serviceable items ie. Motor car, vehicles, plant and machinery, office equipment's etc.
- 5.) Property Register, Plant & Machinery registers.
- 6.) Log books and History sheet of the vehicles/ Equipment's on the strength and hired/computers/ACs etc, Petrol /diesel stock and consumption register.
- 7.) List of court cases wherein the department is involved.
- 8.) Test registers.
- 9.) Imprest book.

**Signature of I.A.O**

**Name of I.A.O. : Anand Gupta**



4

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


**TAN-01 (Audit Memo No.08 Dated 15-07-2024)**

**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 in some of cases.
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. 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.
6. Gross total of all relevant columns for income tax purposes has not been carried out in the ECRs/PBRs.
7. Withdrawal /Advance payment details of GPF not mentioned in Pay bill Register.
8. 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. Division may take necessary action to remove all the discrepancies as mentioned above and update ECE/PBR accordingly under intimation to the Audit.

  
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**TAN-02 (Audit Memo No.09 Dated 15-07-2024)**

3

**Sub :- Discrepancies in maintenance of Service Books.**

During the test check of Service Books of the employees of Office of **EE SDW-VIII, 20 MGD, Sewerage Treatment plant (STP), Dwarka Sector-16D Pappankalan, New Delhi-110075**, 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 Upper right hand side 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.


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- (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.
- (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 is submitted. Division may take necessary action to remove all the discrepancies as mentioned above and update ECE/PBR accordingly under intimation to the Audit.

  
A.O.

  
Signature of I.A.O  
Name of I.A.O. : Anand Gupta